



ACT
Government

Australian
Capital Territory

BUDGET 2017-18

For a better Canberra



Budget Statements H

Transport Canberra and City Services Directorate
| ACT Public Cemeteries Authority | ACTION



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STRUCTURE AND CONTENT OF THE 2017-18 BUDGET PAPERS

The 2017-18 Budget is presented in three papers and a series of agency Budget Statements.

Budget Paper 1: Budget Speech

The Treasurer's speech to the Legislative Assembly highlights the Government's Budget strategies and key features of the Budget.

Budget Paper 2: Budget in Brief

Budget Paper 2 presents a summary of the overall budgetary position together with information on the Government's expenditure priorities in key service delivery areas.

Budget Paper 3: Budget Outlook

Budget Paper 3 summarises the 2017-18 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government.

Details of the projected 2017-18 Budget results are provided, as well as background information on the development of the 2017-18 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of the 2017-18 expense, infrastructure and capital, and revenue initiatives. Full accrual financial statements and notes are provided for all sectors.

Budget Statements

The Budget Statements contain information on each directorate and agency, including descriptions of functions and roles and responsibilities, together with major strategic priorities.

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TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE

Purpose

The purpose of Transport Canberra and City Services Directorate (the Directorate) is to help Canberrans move around the city and to provide high quality city services to the community. Delivery of these services will be citizen-focused and innovative and will contribute to the improved liveability of the city.

Contributing to the economic growth of Canberra, the Directorate will deliver an attractive cityscape and amenity, an effective road network and an integrated public transport system, and services that are necessary to support a flourishing community and attract business investment.

In particular, the Directorate has a remit of improving public transport outcomes. To deliver upon a vision for a public transport system that is convenient, efficient, affordable, reliable and integrated, the Directorate will oversee the construction of light rail and ensure its effective integration into the public transport network.

The Directorate also delivers a range of services to the community including libraries, waste and recycling services, safer walking and cycling around schools, city amenity, infrastructure maintenance and management of the Territory's assets including recreational facilities, local shops amenity, playground equipment and upkeep of the city. In designing and delivering these services, the Directorate will strive to make them accessible for all members of the community.

The Directorate is also responsible for the planning, building and maintenance of many of the Government's infrastructure assets such as roads, bridges, cycling and community paths and the streetlight network. It also plays an important role in managing the city's open space, parks and neighbourhood play areas.

On 19 December 2016 the responsibility for waste policy transferred from Environment Planning and Sustainable Development Directorate (EPSDD). From 1 July 2017, the Sportsgrounds Facilities Management function will transfer from Chief Minister, Treasury and Economic Development Directorate (CMTEDD), adding the responsibility of sportsgrounds management and maintenance to the Directorate.

Capital Linen Service, ACT NoWaste and Yarralumla Nursery are also managed by Transport Canberra and City Services Directorate. The Directorate also has administrative oversight responsibility for the ACT Public Cemeteries Authority which operates Woden, Gungahlin and Hall cemeteries.

2017-18 Priorities

Strategic and operational priorities to be pursued in 2017-18 include:

- developing a Quality Management System Framework, including a Safety Management System with reporting and measures
- delivering Stage 1 Light Rail and planning the development of Stage 2
- encouraging greater awareness and usage of Active Travel options

A customer perspective

- improving the community path network including pedestrian and cycling infrastructure in high priority areas
- expanding the Domestic Animal Shelter to care for stray cats and designing further improvements for the shelter facilities
- constructing the Belconnen bikeway linking existing path networks in the area
- adding secure bike parking racks
- continuing to add bus stops, improving passenger facilities for the introduction of the expanded Rapid Bus Network and integrating bus stops with light rail
- commencing construction of the second stage of the Gundaroo Drive duplication including an additional lane on Mirrabai Drive to improve traffic flows
- constructing a natural playspace in Giralang in consultation with the local community and the University of Canberra, School of Landscape Architecture
- continuing to redevelop Lyneham Sport Precinct with Stage 3 works
- continuing to improve the Narrabundah Ballpark with upgrades and commencing Stage 2 design works
- designing and constructing improvements at Gungahlin and Tuggeranong town centres and Kambah group centre
- signalling the intersection of the Federal Highway and Old Well Station Road
- providing Tharwa with a supply of non-potable water for bushfire protection
- undertaking additional weeding and graffiti removal to improve the appearance and amenity of public spaces
- continuing the trial of free off peak travel for seniors and concession MyWay card holders

- continuing to support animal welfare services for the city
- providing Special Needs Transport services for students with a disability
- completing additional road resealing to improve usability of our roads
- trialling the expansion of the flexible bus service to Inner North residents and continuing to provide existing services
- providing essential city services to new communities across Canberra
- continuing the Free City Loop bus service, relaunching Xpresso Routes and the trialling of the Weston City Bus Service
- relocating the ACT Heritage Library and refurbishing the vacated space in Woden Library to be available for community use
- implementing urgent flood mitigation measures on Flemington and Morisset Roads
- constructing additional landfill capacity at Mugga Lane Resource Management Centre to meet future needs
- constructing a new bus depot in Woden to provide additional facilities to accommodate growth in the fleet
- enhancing library services in the ACT
- maintaining quality sportsgrounds that continues to encourage sport participation in Canberra
- increasing recycling and reducing waste and implementing new waste management regulations

An innovation perspective

- introducing a Container Deposit Scheme to increase recycling rates
- continuing the existing bulky waste collection service to eligible residents and preparing for the territory wide rollout of the service
- continuing to plan Light Rail Stage 2 between the City and Woden
- continuing the City to the Lake arterial roads design work
- providing two months free travel on new Green and Black rapid bus routes to encourage passenger use of the service
- introducing safety measures and school crossing supervisors, at 20 schools to improve road safety and encourage walking and cycling to school

- replacing the MyWay ticket system with an integrated ticketing system for use on both light rail and buses
- rehabilitating the West Belconnen Resource Management Centre in preparation for the site to be included in the Ginninderry development

Estimated Employment Level

Table 1: Estimated Employment Level

	2015-16 Actual Outcome	2016-17 Budget	2016-17 Estimated Outcome	2017-18 Budget
Staffing (FTE) – TCCS (exclude ACTION)	972	809 ¹	835 ²	879 ³
Staffing (FTE) – ACTION	819	867	859 ⁴	891 ⁵
Staffing (FTE) – Total	1,791	1,676	1,694	1,770

Notes:

1. The variation between the 2015-16 Actual Outcome and the 2016-17 Budget is mainly due to the transfer of 186 FTEs of ACT Parks and Conservation Service to the Environment, Planning and Sustainable Development Directorate (EPSDD), offset by additional FTEs related to new budget initiatives.
2. The variation between the 2016-17 Budget and the 2016-17 Estimated Outcome in TCCS is due to additional funding for 16 FTEs for Light Rail Stage 2, three FTEs for new initiatives, and one FTE being funded by another directorate, an additional six FTEs are funded from projects or revenue within TCCS.
3. The variation between the 2016-17 Budget and 2017-18 Budget in TCCS is due to new initiatives 38 FTEs, offset by ceasing initiatives six FTEs, transfer in of the Sportsgrounds Facilities Management function from CMTEDD 24 FTEs, transfer of the Waste Policy function from EPSDD one FTE, transfer of one FTE from ACTION and an additional 12 FTEs from projects or revenue within TCCS.
4. The variation between the 2016-17 Budget and the 2016-17 Estimated Outcome in ACTION reflects nine fewer driver FTEs required for the new network introduced in August 2016 than anticipated, an increase of two FTEs transferred from Education Directorate (ETD) for the Special Needs Transport function and a reduction of one FTE transferred to TCCS as part of the new Directorate restructure.
5. The variation between the 2016-17 Budget and 2017-18 Budget in ACTION is due to additional 39 FTEs associated with new initiatives, offset by ceasing initiatives seven FTEs, transfer in of the Special Needs Transport function from ETD two FTEs, transfer of one FTE to TCCS and nine fewer driver FTEs required for the new network introduced in August 2016 than anticipated.

Strategic Objectives and Indicators

A customer perspective

The Directorate is committed to improving customer experience, strengthening community engagement and improving liveability and social inclusion through the delivery of high quality services. It strives to achieve high customer satisfaction, positive resident perceptions, and increasing community awareness of our services and responsibilities.

Strategic Objective 1

TRANSPORT Strategic Objective 1: Improve customer experience with public transport and drive an increase in patronage

The Directorate has a strategic objective of improving the customer experience of public transport and attracting new customers through high quality, friendly and reliable services. The Directorate will pursue targeted investment and business reform to improve the overall performance of the business.

The reader should note that all long term targets and accountability indicators will be adjusted following the introduction of light rail.

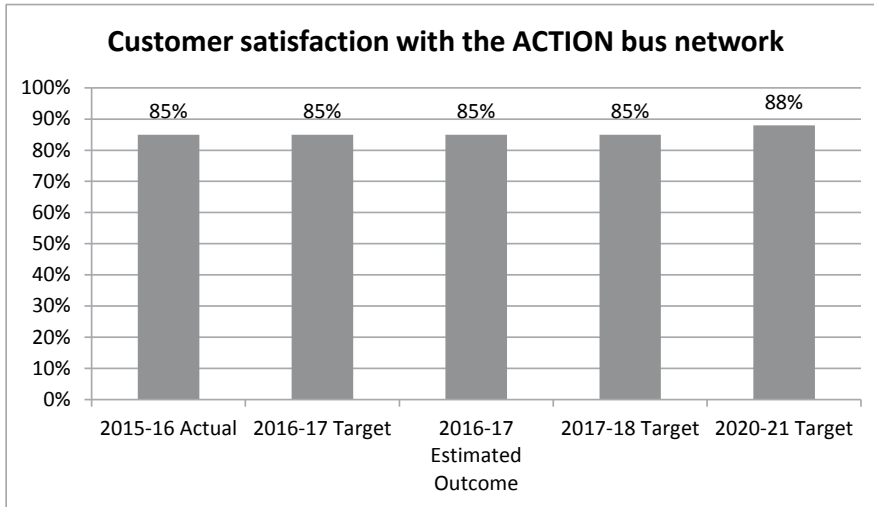
Strategic Indicator 1.1: Customer satisfaction

Create a customer-centric culture that enables the strategic aspiration of being a leader in customer service by rewarding and encouraging positive customer-orientated behaviour. This is achieved through:

- delivering customer service training for all frontline staff
- developing and implementing a rewards and recognition program for strong performers
- establishing customer experience Key Performance Indicators for introduction across all levels of Transport Canberra

The Directorate has four years left of the five year target set in the 2016-17 Budget of customer satisfaction with the ACTION bus network of 88 per cent.

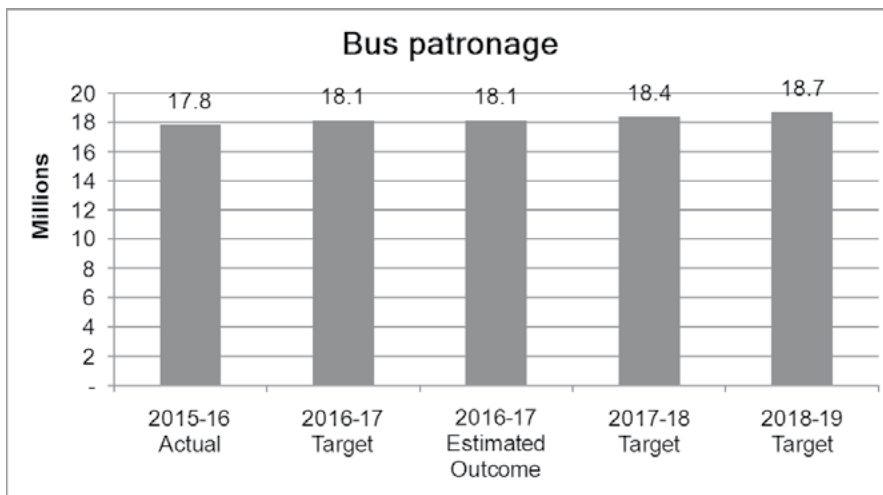
Figure 1: Customer satisfaction results and targets



Strategic Indicator 1.2: Patronage

The Directorate has an objective of increasing patronage of public transport as part of achieving *Transport for Canberra – Transport for a sustainable city 2012-2031*. To support this patronage growth objective the Directorate has a target of continuing to increase bus patronage.

Figure 2: Patronage results and targets



Strategic Indicator 1.3: Service reliability

Public transport customers place a high importance on the reliability of public transport services. Customers need to be able to rely on their services arriving on time. This is a key element towards supporting customer satisfaction and providing a service that users of public transport will recommend to non-users.

Service reliability is measured through two key ACTION accountability indicators:

- services operated to completion – a measure of whether the bus arrives and completes its scheduled service
- on-time running – a measure of whether the bus leaves between 1 minute early and 4 minutes late from the scheduled timetable

The Directorate has four years left of the five year target set in the 2016-17 Budget of services operated to completion of 99.6 per cent and on-time running of 85 per cent.

While there are a number of factors that affect reliability, the condition of the bus fleet is a key factor. Achieving the Directorate’s targets will require targeted and ongoing investment in elements such as the bus fleet replacement strategy and the asset management strategy.

Figure 3: Services operated to completion

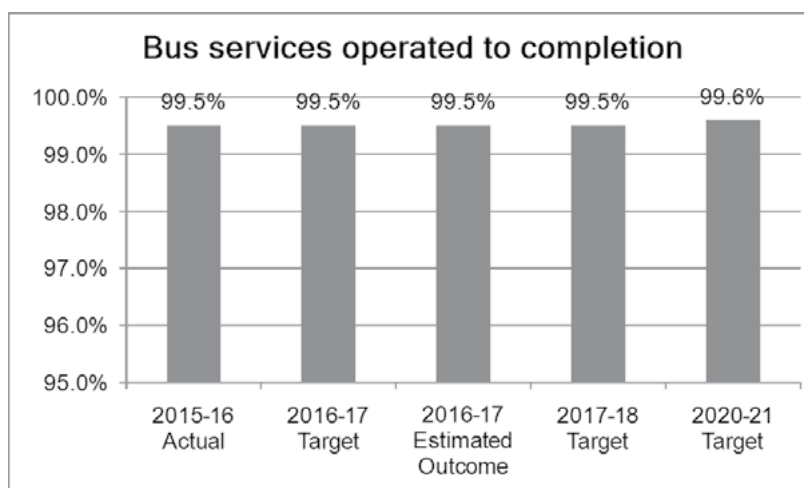
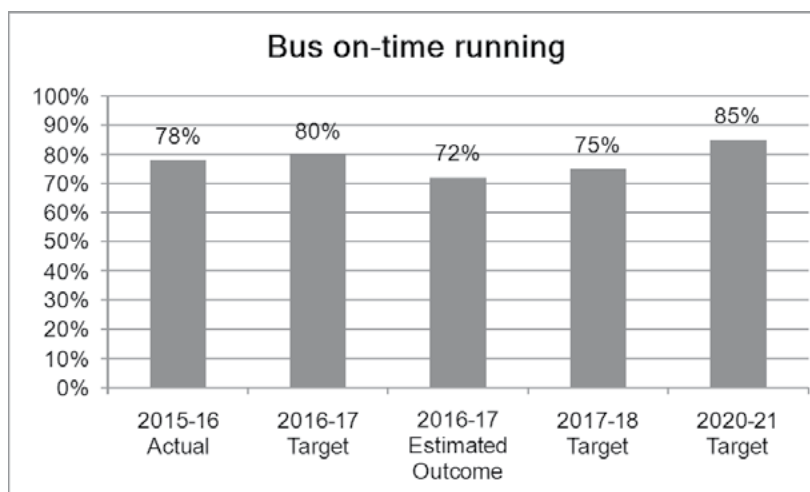


Figure 4: On-time running



Strategic Indicator 1.4: Provide high quality services to meet social needs¹

To meet the needs of disadvantaged members of our community, the Directorate provides transport services such as Special Needs Transport and the Flexibus initiative. The Directorate also continues to update its bus fleet to provide access to passengers with a disability.

A further area of performance includes:

- customer satisfaction with the services
- the access to mobility services

CITY SERVICES Strategic Objective 1: Deliver high quality city services²

The Directorate has a strategic objective of ensuring that city services are consistently of high quality, timely, effective and cost efficient and meet the needs of the community. It is committed to ensuring that the city is well maintained and its assets protected, and that members of the community have the opportunities to participate in the decision making process.

Strategic Indicator 1.5: Customer satisfaction continues to demonstrate improvement³

Overall customer satisfaction with the Directorate's city services is measured through a customer satisfaction survey related to the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads, community paths, traffic lights, and street signs), waste collection, parks and open spaces.

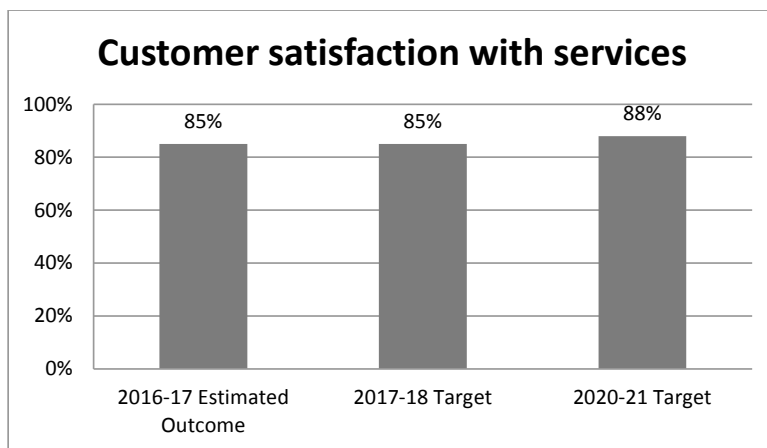
The Directorate has four years left of the five year target set in the 2016-17 Budget of customer satisfaction with services of 88 per cent.

¹ Previously Strategic Indicator 3.3

² Previously Strategic Objective 4

³ Previously Strategic Indicator 4.1

Figure 5: Customer satisfaction with services



Strategic Indicator 1.6: Satisfaction with community engagement continues to demonstrate improvement⁴

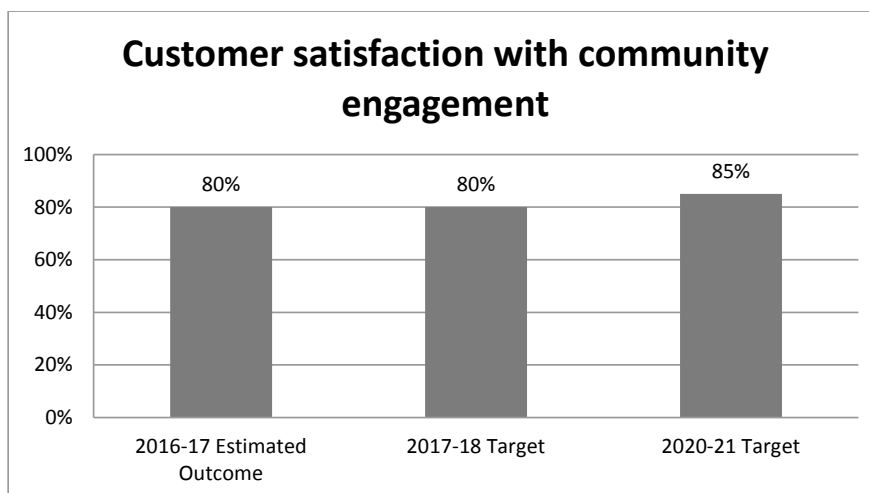
The Directorate undertakes a wide range of community engagement activities including public meetings, forums, online and hardcopy surveys, telephone surveys, discussion groups, focus groups, seminars and workshops utilising local and social media.

This indicator will be measured through a range of community engagement activities undertaken, as well as through overall satisfaction with the community engagement process for those participating members of the public. The satisfaction level will be measured through a feedback process that is integrated into major consultation activities.

The Directorate has four years left of the five year target set in the 2016-17 Budget of customer satisfaction with community engagement of 85 per cent.

⁴ Previously Strategic Indicator 4.2

Figure 6: Customer satisfaction with community engagement



An internal business perspective

As the Directorate works to ensure that its services are consistently of high quality, are timely, effective and cost efficient, and meet the needs of the community, we seek out better ways to deliver our services and improve our effectiveness and efficiency through optimising our business systems and processes.

Strategic Objective 2

TRANSPORT Strategic Objective 2: Improve the efficiency of public transport

The Directorate has a strategic objective of improving the efficiency of public transport as part of ensuring that the community receives the value from the investment required to run bus and light rail services. This has two key elements:

- improving the efficiency of bus operations
- generating revenue through well targeted fare structures and increasing market share

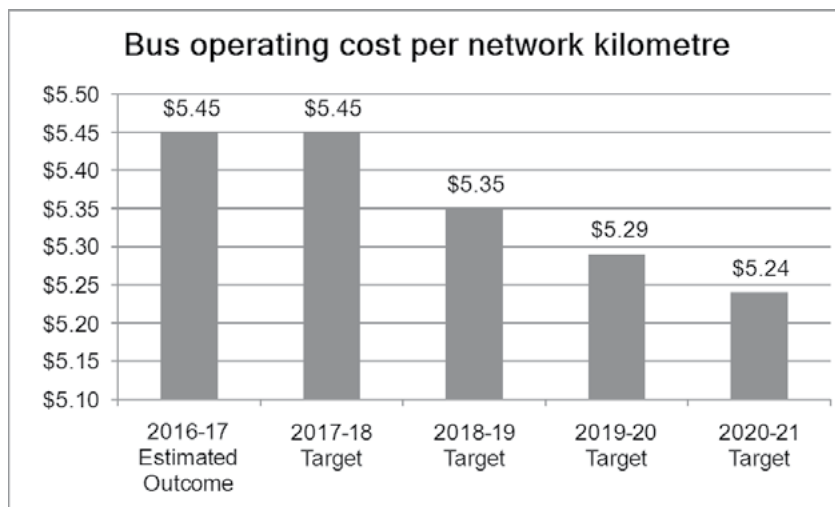
The reader should note that all long term targets and accountability indicators will be adjusted following the introduction of light rail.

Strategic Indicator 2.1: Operating efficiency

Operating efficiency is a straightforward measure of the cost of providing bus services. The key accountability indicator for this is the bus network operating cost per network kilometre.

The Directorate has four years left of the five year target set in the 2016-17 Budget of reducing operating costs per network kilometre by five per cent from current levels. This is an improvement in operating efficiency of more than five per cent after taking into account CPI growth, and will depend on the completion of key efficiency measures such as the construction of a bus depot in Woden.

Figure 7: Bus network operating costs per network kilometre



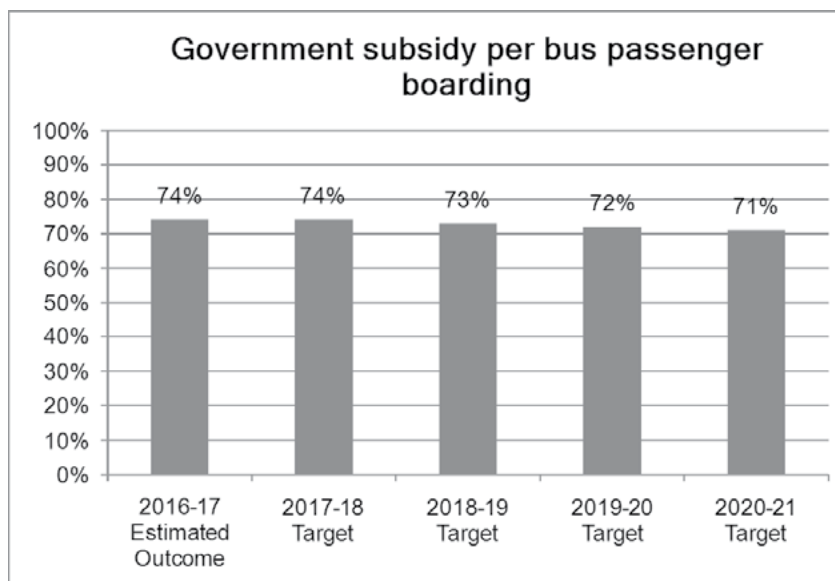
Strategic Indicator 2.2: Business performance

Business performance is a comparison between the amount of revenue generated by the business and the cost of running the business. The Directorate will introduce a long term business strategy for public transport that will progress organisational reform and provide a pathway for further service improvement.

The strategic indicator for business performance is the Government subsidy per passenger boarding, a measure that captures the overall financial performance of public transport.

The Directorate has four years left of the five year target set in the 2016-17 Budget of Government subsidy per passenger boarding of 71 per cent.

Figure 8: Government subsidy per bus passenger boarding as a percentage of operating costs



CITY SERVICES Strategic Objective 2: Improved delivery of city services⁵

Strategic Indicator 2.3: Percentage of territorial roads in good condition⁶

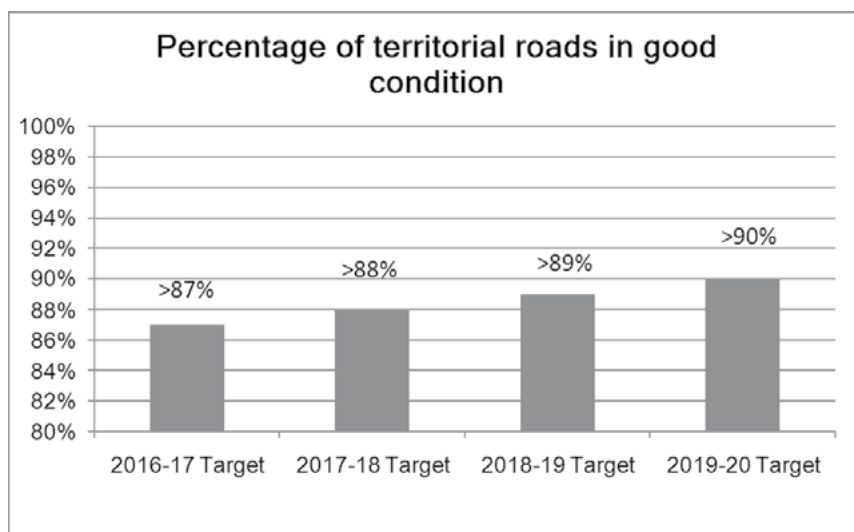
The Directorate maintains over 3,000 kilometres of road network across the Territory.

This maintenance program is guided by a Strategic Asset Management Plan which enables a long term view of asset management. This indicator is measured using an industry standard survey that assesses one third of the territorial road network annually.

⁵ Previously Strategic Objective 4

⁶ Previously Strategic Indicator 4.3

Figure 9: Percentage of territorial roads in good condition



An innovation perspective

Harnessing ideas, technology and data is just one of the ways that the Directorate will work towards achieving its objective of contributing to a sustainable city and improving liveability and social inclusion. We will strive to achieve sustainability targets, optimise technology, and ensure we develop services that meet the social needs of our community.

Strategic Objective 3

TRANSPORT Strategic Objective 3: Drive innovation and a sense of excitement about public transport

The Directorate has a core goal of running an effective public transport network. The Directorate will take advantage of emerging trends in technology and deliver an exciting new public transport system.

Light rail is a key milestone for the Territory and will be fully integrated with the bus network. A modern ticketing system across buses and light rail will be a key deliverable for the Directorate at the commencement of light rail.

The use of public transport provides significant environmental benefits. The Directorate will support the environment through two key deliverables over the coming years: powering light rail by 100 per cent renewable electricity, and trialling electric buses.

Public transport plays an important social role by providing mobility to disadvantaged members of the community. The Directorate will work to ensure that its community transport services are effective and well targeted.

Strategic Indicator 3.1: Deliver light rail and integrate light rail with buses

The Directorate is responsible for ensuring that light rail is successfully operational by early 2018-19. The Directorate is responsible for overseeing the construction works of light rail and contributing to the broader urban design work that will make the Gungahlin to the City transport corridor a success.

The Directorate will integrate light rail with the bus network to deliver a single ticketing system.

Strategic Indicator 3.2: Reduce public transport related greenhouse gas emissions

Public transport plays an important role in helping meet the ACT's legislated greenhouse gas emissions targets.

Light rail will efficiently move large numbers of commuters along the Gungahlin to city corridor. In line with the Government's target of 100 per cent renewable electricity by 2020, light rail will be powered by 100 per cent renewable electricity.

The Directorate will work to make its fleet of bus vehicles modern and fuel efficient through the ongoing bus replacement program.

ACTION buses will reduce green house gas emissions through improved fuel efficiency such as reducing dead running and engine idling time. ACTION buses are currently working to develop key performance indicators that will track consumption and emissions.

CITY SERVICES Strategic Objective 3: A Reduction in Waste to Landfill⁷

A sustainable future is one of the Government's strategic themes articulated in *The Canberra Plan: Towards our Second Century*.

The Directorate is committed to ensuring that Canberra becomes a fully sustainable city and region and that future development is environmentally sensitive, to maintain and protect natural assets, and respond to the challenges of climate change. A reduction in the amount of waste going to landfill is one of the strategic progress indicators towards achieving this objective.

Strategic Indicator 3.3: Reduction in waste to landfill as a proportion of the total waste stream⁸

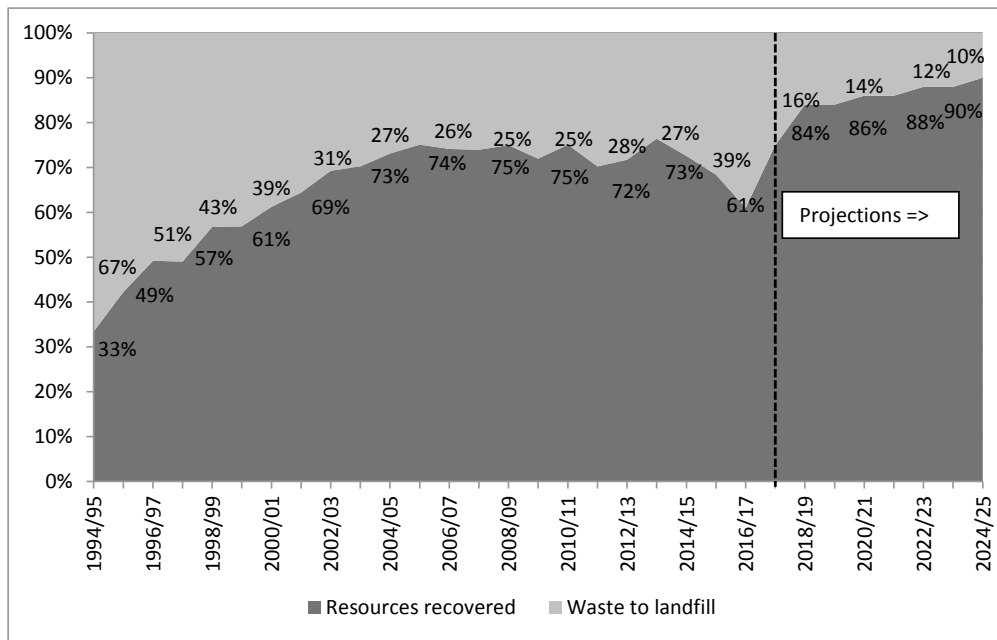
This indicator is calculated using weighbridge data of waste to landfill, and data provided by local ACT resource recovery and recycling industries. The waste to landfill and resource recovery data is combined to provide a total waste generation level.

Note that the projections do not include the potential impact of increased tonnage going to landfill as a result of the Mr Fluffy asbestos demolition program.

⁷ Previously Strategic Objective 5

⁸ Previously Strategic Indicator 5.1

Figure 10: Waste to landfill as a proportion of the total waste stream



Output Classes

Output Class 1: Transport Canberra

Table 2: Output Class 1: Transport Canberra

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000
Total Cost ¹	133,179	146,873
Controlled Recurrent Payments	129,468	143,281

Note:

1. Total cost includes depreciation and amortisation of \$2.052 million in 2016-17 and \$2.043 million in 2017-18.

Output 1.1: Transport Canberra

Transport Canberra includes oversight of the construction of light rail, the Government subsidy paid to ACTION buses, and the strategic oversight of the public transport network, public transport asset management and the Active Travel Office.

Table 3: Output 1.1: Transport Canberra

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000
Total Cost ¹	133,179	146,873
Controlled Recurrent Payments	129,468	143,281

Note:

1. Total cost includes depreciation and amortisation of \$2.052 million in 2016-17 and \$2.043 million in 2017-18.

Output Class 2: City Services

Table 4: Output Class 2: City Services

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000
Total Cost ¹	399,276	383,107
Controlled Recurrent Payments	169,520	191,585

Note:

1. Total cost includes depreciation and amortisation of \$145.398 million in 2016-17 and \$155.997 million in 2017-18.

Output 2.1: Roads and Infrastructure

Management of the Territory's road and associated assets, stormwater infrastructure, community paths, bridges, traffic signals, streetlights and car parks. This output also includes the provision of asset information services, capital works and development approvals relating to the acceptance of new infrastructure assets.

Table 5: Output 2.1: Roads and Infrastructure

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000
Total Cost¹	258,807	198,671
Controlled Recurrent Payments	73,232	75,559

Note:

1. Total cost includes depreciation and amortisation of \$132.047 million in 2016-17 and \$119.245 million in 2017-18.

Output 2.2: Library Services

Provision of library services to the community through Libraries ACT's branches, home library service, the ACT Virtual Library and the Heritage Library.

Table 6: Output 2.2: Library Services

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000
Total Cost¹	17,169	18,204
Controlled Recurrent Payments	11,637	13,815

Note:

1. Total cost includes depreciation and amortisation of \$4.549 million in 2016-17 and \$3.755 million in 2017-18.

Output 2.3: Waste and Recycling

Provision of domestic waste, recyclables and green waste collection services, operation of resource management and recycling centres, development of waste policy, and implementation and evaluation of waste management programs.

Table 7: Output 2.3: Waste and Recycling

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000
Total Cost¹	38,855	49,499
Controlled Recurrent Payments	27,106	33,974

Note:

1. Total cost includes depreciation and amortisation of \$2.817 million in 2016-17 and \$8.363 million in 2017-18.

Output 2.4: City Maintenance and Services

Planning and management of the Territory's parks and urban open space system including associated community infrastructure, maintaining the look and feel of the city, and managing the urban forest and sportsgrounds facilities. The Directorate also provides advice, education and compliance services in relation to municipal ranger functions, domestic animal management, plant and animal licensing and significant tree protection. This output also includes Yarralumla Nursery.

Table 8: Output 2.4: City Maintenance and Services

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000
Total Cost¹	69,117	100,379
Controlled Recurrent Payments²	57,545	68,237

Note:

1. Total cost includes depreciation and amortisation of \$4.105 million in 2016-17 and \$22.357 million in 2017-18.
2. 2017-18 Budget includes the transfer of Sportsgrounds Facilities Management function from Chief Minister, Treasury and Economic Development Directorate from 1 July 2017.

Output 2.5: Capital Linen Service

Capital Linen Service provides a managed linen service to a range of customers including public and private hospitals, health and aged care providers, hotels, restaurants, major tourist attractions, educational institutions and emergency services.

Table 9: Output 2.5: Capital Linen Service

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000
Total Cost¹	15,328	16,354
Controlled Recurrent Payments	0	0

Note:

1. Total cost includes depreciation and amortisation of \$1.880 million in 2016-17 and \$2.277 million in 2017-18.

Accountability Indicators

Output Class 1: Transport Canberra

Output 1.1: Transport Canberra

Table 10: Accountability Indicators Output 1.1

	2016-17 Targets	2016-17 Estimated Outcome	2017-18 Targets
Light Rail			
a. Light rail track laying has commenced ¹	1	1	n/a
b. Construction of light rail stops has commenced ¹	3	3	n/a
c. Light rail vehicles have been ordered ¹	14	14	n/a
d. Arrival of first light rail vehicle to depot	n/a	n/a	December 2017
e. Full energisation of network for testing ²	n/a	n/a	May 2018
f. Termini complete (excluding landscaping and minor works) ³	n/a	n/a	March 2018
g. Dynamic testing of light rail vehicles commenced ⁴	n/a	n/a	February 2018
h. Laying of mainline track complete (excluding minor works)	n/a	n/a	May 2018
i. Maintenance/control centre building complete (excluding landscaping and minor works)	n/a	n/a	March 2018
Active Travel			
j. Customer satisfaction with access to cycle and walking paths	85%	85%	85%
Bus Operations (ACTION output 1.1)			
k. Customer satisfaction with ACTION services as assessed by passenger survey ⁵	85%	85%	85%
l. Deliver an updated, long term business strategy and report on business and organisational reform progress ⁶	1	0	1
m. Deliver an updated fleet strategy ⁶	1	0	1
n. Percentage of in service fleet fully compliant with standards under the <i>Disability Discrimination Act 1992</i> ⁷	76%	79%	82%
o. Percentage of in service fleet Euro 5 or better emission standard compliant ⁸	54%	57%	62%
p. Service reliability – percentage of all scheduled services which operated to completion	99.5%	99.5%	99.5%
q. Percentage of services operating on scheduled time ⁹	80%	72%	75%
r. Total network operating cost per network kilometre ¹⁰	\$5.45	\$5.45	\$5.45
s. Total network operating cost per passenger boarding ¹¹	\$7.92	\$7.89	\$7.92
t. Farebox recovery as a percentage of total network operating costs	16.4%	16.2%	16.4%
u. ACTION passenger boardings ¹²	18.1 million	18.1 million	18.4 million
v. Undertake a trial of electric buses ¹³	1	0	1

Notes:

1. This indicator is ceasing in 2017-18 due to completion of the target in 2016-17.
2. Full energisation means turning on the power to the overhead wires so that Light Rail Vehicles can run along the track.
3. The termini are at Gungahlin Place and Alinga Street, the measure will be construction of the stop.
4. This testing will be the first time that the public will interact with the Light Rail Vehicles and it includes testing of the system, e.g. signalling.
5. Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on service levels across a range of services provided to the community by the Directorate.
6. The below target estimated outcome for 2016-17 is the result of minor delays in the completion of the Public Transport Strategic Blueprint. This strategy is substantially complete and will be finalised in the first quarter 2017-18.
7. The *Disability Discrimination Act 1992* (DDA) details the accessibility specifications of a bus required to achieve compliance. The Act requires full compliance by 2022. The increased target for 2017-18 reflects increasing compliance as a result of the bus fleet replacement program.
8. Euro emission standards define the acceptable limits for exhaust emissions of vehicles. The above target estimated outcome for 2016-17 is the result of the expected delivery of 20 replacement buses. The increased target for 2017-18 reflects the results of the bus fleet replacement program.
9. Operating on scheduled time describes a bus service that departs a stop that is a designated timing point between one minute earlier and four minutes later than the scheduled time. GPS technology attached to the MyWay system is used to measure this indicator. Only scheduled services that operated successfully are measured. The below target estimated outcome for 2016-17 is due to the increased road works throughout the ACT, including construction works for Light Rail Stage 1. Public Transport planners are working with Light Rail Stage 1 to model and anticipate the full timing impacts of construction so that they can be included in future timetable updates.
10. Network operating costs per kilometre measure the cost and kilometres directly attributable to the operation of ACTION's network route and school services. It excludes costs and kilometres associated with the operation of special needs transport, community buses and bus charter services.
11. Total network operating costs measure the costs directly attributable to the operation of ACTION's network route and school services.
12. Passenger boardings are recorded when a passenger boards a bus and swipes their MyWay card on the MyWay console, purchases a paper ticket on board the bus or when the driver records a boarding through the MyWay console upon the passenger showing a valid paper ticket to transfer between buses.
13. The trial of electric buses is not expected to be completed in 2016-17 due to delays in the supply of the vehicles. The project will be completed in 2017-18.

Output Class 2: City Services

Output 2.1: Roads and Infrastructure

Table 11: Accountability Indicators Output 2.1

	2016-17 Targets	2016-17 Estimated Outcome	2017-18 Targets
Roads			
a. Annual percentage of territorial roads resurfaced ¹	5%	5%	5%
b. Annual percentage of municipal roads resurfaced	4%	4%	4%
c. Percentage of customers satisfied with the public road network ²	>70%	75%	>75%
d. Percentage of territorial roads in good condition ^{1,3}	>87%	87%	>88%
e. Percentage of bridges that meet SM1600 standard on the B Double Network ⁴	>80%	80%	>80%
f. Increase in length (km) of on-road cycle lanes ⁵	25	25	25
g. Increase in length (km) of community paths ⁶	35	35	35
Asset Acceptance			
h. Responses on Development Applications referred from the Environment, Planning and Sustainable Development Directorate completed within agreed timeframes ⁷	85%	93%	85%
i. Respond to developers submissions within adopted timeframes ⁸	85%	99%	85%

Notes:

1. Territorial roads are sealed major roads that have the principle function of an avenue for movements linking town centres and suburbs. Territorial roads are defined as NAASRA (National Association of Australian State Road Authorities) Class 1,2,3 and 6.
2. The above target estimated outcome for 2016-17 is in line with recent trends, the 2017-18 target has been increased accordingly.
3. The 2017-18 target has been increased to match the increase in the corresponding Strategic Indicator 2.3.
4. SM1600 standard is a theoretical loading designated by Australian Standards 5100 2004 Bridge Design which should ensure that bridges can carry future vehicle loadings.
5. The indicator refers to the length of on-road cycle lanes in the network that meets the current standard width requirements. Sections of existing lanes that do not meet this standard are not included in the indicator until they are remarked and become compliant.
6. Increases in community paths are measured using the date the 'works as executed' drawings are submitted and registered.
7. Agreed timeframe is 15 working days. The above target estimated outcome for 2016-17 is primarily due to the proactive approach to resolving issues directly with the applicant, prior to the Development Applications being formally submitted to EPSDD.
8. Adopted timeframe is 20 working days. The above target estimated outcome for 2016-17 is largely due to a reduction in the number of applications received.

Output 2.2: Library Services

Table 12: Accountability Indicators Output 2.2

	2016-17 Targets	2016-17 Estimated Outcome	2017-18 Targets
a. Physical visits to libraries per capita ¹	5.0	5.0	5.0
b. Items borrowed per capita ^{1,2}	7.5	7.0	7.5
c. Percentage of population who are registered library members ³	62%	65%	62%
d. Customer satisfaction with library services ⁴	90%	90%	90%
e. Direct cost of public library services per capita ¹	\$35.50	\$35.50	\$35.50
f. Percentage of library collection purchased in previous five years	60%	60%	60%
g. Number of ACT publications or collections added to the heritage collection	12,000	12,000	12,000

Notes:

1. The 2017-18 target is based on a population of 409,000.
2. The below target estimated outcome for 2016-17 is due to the changing patterns of customer usage, where customers are accessing more resources online and increasingly using the request system to target items for loan, rather than browsing and borrowing opportunistically. Digital loans are strong and physical loans are decreasing.
3. The 2017-18 target is based on a population of 409,000 with 62 per cent of the population representing approximately 253,580 library members.
4. The survey includes public libraries only and does not include the Virtual and Heritage Libraries.

Output 2.3: Waste and Recycling

Table 13: Accountability Indicators Output 2.3

	2016-17 Targets	2016-17 Estimated Outcome	2017-18 Targets
a. Annual tonnes of waste to landfill per head of population ^{1,2}	0.7	1.0	0.7
b. Annual total resource recovery tonnage per head of population ^{1,3}	1.7	1.6	1.7
c. Percentage of material recovered from the total waste stream ⁴	75%	61%	75%
d. Percentage of customers satisfied with waste collection services	>90%	>90%	>90%
e. Contract cost of landfilling waste per tonne ⁵	\$16.00	\$18.34	\$18.34
f. Annual cost of domestic kerbside waste collection services per head of population ^{1,6}	\$19.50	\$19.79	\$19.85
g. Annual cost of domestic kerbside recycling collection service per head of population ^{1,6}	\$10.50	\$11.16	\$11.30
h. Number of mattresses diverted from landfill ⁷	n/a	n/a	32,000

Notes:

1. The 2017-18 target is based on an ACT population of 409,000 and Queanbeyan population of 41,700.
2. The above target estimated outcome for 2016-17 is due to the increased waste to landfill from the Asbestos eradication program for the Mr Fluffy houses.

3. The below target estimated outcome for 2016-17 is reflective of the non-mandatory nature of the recycling survey. New legislation effective 1 July 2017 seeks to address this issue.
4. The above target estimated outcome for 2016-17 is due to the increased waste to landfill from the Asbestos eradication program for the Mr Fluffy houses.
5. The above target estimated outcome for 2016-17 is mainly due to new contract prices at Mugga Landfill from 1 July 2016 reflective of the current market price.
6. The above target estimated outcome for 2016-17 is due to a new collection schedule for Multi Unit Developments which has increased the number of collection services by approximately 37 per cent.
7. This is a new indicator for 2017-18 measuring the performance of the ACT's mattress recycling initiative.

Output 2.4: City Maintenance and Services

Table 14: Accountability Indicators Output 2.4

	2016-17 Targets	2016-17 Estimated Outcome	2017-18 Targets
a. Customer satisfaction with the management of Town and District Parks	90%	90%	90%
b. Customer satisfaction with the maintenance of street trees ¹	70%	65%	70%
c. Customer satisfaction with children's play equipment being well maintained	90%	90%	90%
d. Customer satisfaction with the general look and feel of local suburban shopping centres	75%	73%	75%
e. Percentage of customers satisfied with the management of sportsgrounds ²	n/a	n/a	93%
f. Numbers of dogs processed by the Domestic Animal Shelter ³	1,300	1,366	1,300
g. Percentage of saleable stray and abandoned dogs re-homed	90%	92%	90%
h. Remove abandoned vehicles on unleased land within nine calendar days ⁴	100%	90%	100%
i. Respond to complaints of public safety issues within 2 days	100%	100%	100%
j. Response and collection of 'sharps' on unleased land within 4 hours	100%	100%	100%
Yarralumla Nursery			
k. Plant spoilage within industry standard	< 10%	< 10%	< 10%

Notes:

1. The below target estimated outcome for 2016-17 reflects the anticipated public concerns related to tree damage from major storm events in 2016-17.
2. This indicator transferred from the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) from 1 July 2017. A quarterly survey of visitors to district sportsgrounds, enclosed sportsgrounds and neighbourhood ovals is undertaken to measure visitors' satisfaction with how well the sportsground is managed and the standard of the facilities provided by the sportsgrounds.
3. The above target estimated outcome for 2016-17 reflects the increasing numbers of dogs in the ACT due to urban growth.
4. The below target estimated outcome for 2016-17 is a result of increased abandonments due to low scrap metal prices, contractor delays, logistical issues and limitations to capacity and resourcing.

Output 2.5: Capital Linen Service

Table 15: Accountability Indicators Output 2.5

	2016-17 Targets	2016-17 Estimated Outcome	2017-18 Targets
a. Total tonnes of laundry delivered	7,312	7,165	7,220
b. Retain certification of Quality Management System Standard AS/NZS ISO 9001:2008	100%	100%	100%

Changes to Appropriation

Table 16: Changes to appropriation – Controlled Recurrent Payments

	2016-17	2017-18	2018-19	2019-20	2020-21
	Estimated Outcome	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2016-17 Budget	291,559	287,919	327,771	329,688	329,688
FMA Section S16B Rollovers from 2015-16					
Better Roads for Gungahlin - Horse Park Drive duplication	162	-	-	-	-
Commonwealth Grants - Centenary of Canberra - Constitution Avenue upgrade NP	977	-	-	-	-
Improved waste resource recovery	473	-	-	-	-
Light Rail - Stage 1 - Procurement and delivery	334	-	-	-	-
Urban renewal program - Kingston group centre - Pedestrian and cycling accessibility improvements - Stage 1	54	-	-	-	-
Urban renewal program - Molonglo to the City cycle highway	75	-	-	-	-
Urban renewal program - Woden town centre cycle and pedestrian network improvements	92	-	-	-	-
2017-18 Budget Policy Decisions					
Better Public Transport for Tuggeranong - Park and ride facility for Wanniassa	-	-	-	-	15
Better Roads for Gungahlin - Horse Park Drive duplication (Mulligans Flat Road to the Federal Highway)	-	-	-	-	570
Better Roads for Tuggeranong - Ashley Drive duplication - Stage 2	-	-	-	-	35
Better schools for our kids - Safer walking and cycling around schools	-	530	543	562	586
Better services in your community - Container deposit scheme	-	590	(590)	-	-
Better services in your community - Future bus network	-	3,600	8,534	13,880	23,882
Better services in your community - Green waste bins	693	3,129	4,907	6,321	9,370
Better services in your community - Boosting Libraries ACT	-	375	-	-	-
Better services in your community - Bus service improvements	-	3,800	1,025	1,050	1,077
Better services in your community - City services for new communities ¹	-	1,803	-	-	-
Better services in your community - Cleaning up our suburbs	-	1,600	340	-	-
Better services in your community - Essential waste management infrastructure	-	-	-	-	300
Better services in your community - Expanding the Domestic Animal Shelter	-	-	-	4	8
Better services in your community - Faster bus travel	-	-	-	7	19

Table 16: Changes to appropriation – Controlled Recurrent Payments (continued)

	2016-17	2017-18	2018-19	2019-20	2020-21
	Estimated Outcome	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Better services in your community - Free off peak travel for seniors and concession card holders	-	285	-	-	-
Better services in your community - Free travel on new Rapids - Trial	-	148	-	-	-
Better services in your community - Improving waste management	-	1,749	1,818	1,863	1,910
Better services in your community - Increasing recycling and reducing waste	-	935	582	593	602
Better services in your community - Investing in community transport ¹	-	1,074	-	-	-
Better services in your community - Kerbside bulky waste collection ¹	-	1,044	-	-	-
Better services in your community - More local parks	-	-	-	1	2
Better services in your community - Revitalising Woden Library	-	344	343	358	369
Better services in your community - School transport for children with a disability	-	1,100	1,128	1,156	1,185
Better services in your community - Supporting animal welfare	-	308	NFP	NFP	NFP
Building a better city - Active Travel - Footpath and cycleway upgrades	-	-	-	10	30
Building a better city - Federal Highway and Old Well Station Road Intersection upgrade	-	-	-	12	24
Building a better city - Fixing local roads	-	1,500	1,500	1,500	-
Building a better city - Gundaroo Drive duplication - Stage 2	-	-	-	-	28
Building a better city - Improving Tharwa Village fire fighting water supply	-	-	-	14	28
Building a better city - Light Rail Stage 2 - City to Woden - Design and procurement ¹	3,500	13,233	-	-	-
Building a better city - Rehabilitating landfill sites	-	-	-	-	120
Building a better city - Revitalising local town centres	-	-	-	40	120
Building a better city - Upgrading stormwater infrastructure on Flemington Road	-	-	-	-	10
Offsetting initiatives	-	(5,099)	(435)	(1,050)	(1,077)
Smarter government spending - Portfolio efficiencies	-	(308)	(1,312)	(1,816)	(1,820)

Table 16: Changes to appropriation – Controlled Recurrent Payments (continued)

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget Technical Adjustments					
Revised indexation parameters	-	(425)	(635)	(679)	6,200
Revised indexation parameters - ACTION	-	(141)	(221)	(227)	1,194
Revised superannuation parameters	-	1,093	1,061	1,127	892
Revised superannuation parameters - ACTION	-	(68)	(181)	(325)	(474)
Light Rail Stage 1 post financial close adjustment	-	-	(4,043)	(2,005)	(2,181)
S14A Transfer of appropriations - Light Rail Stage 1 - Procurement and delivery	495	-	-	-	-
Operating expenses associated with Light Rail - Stage 1	-	784	807	-	-
Transfer - Parks and Conservation - TCCS to EPSDD	474	1,257	1,438	1,675	1,672
Transfer - School transport for children with a disability - ETD to ACTION	6,512	5,412	5,547	5,685	5,827
Transfer - Sportsgrounds - CMTEDD to TCCS	-	9,159	9,383	9,603	9,820
Transfer - Sportsgrounds irrigation - CMTEDD to TCCS	-	1,500	1,400	1,250	1,250
Transfer - Sportsgrounds - North Gungahlin playing fields - CMTEDD to TCCS	-	-	48	98	100
Revised funding profile - Better Public Transport - Trial of electric buses	(600)	600	-	-	-
Commonwealth Grants - Investment - Road component - Recurrent	(5,812)	(3,838)	(329)	643	8,517
Ceasing initiative - Asset management system (savings portion)	-	-	-	-	550
Ceasing initiative - Light Rail - Stage 1 - PPP Territory retained risk	-	-	-	-	(190)
Strategic office accommodation project contributions	-	(126)	(127)	(130)	(216)
2017-18 Budget	298,988	334,866	360,302	370,908	400,042

Note:

1. See Budget Paper 3: Budget Outlook for details of centrally provisioned funds relating to these initiatives.

Table 17: Changes to appropriation – Capital Injections, Controlled

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2016-17 Budget	231,685	146,710	462,665	60,543	60,543
FMA Section 16B Rollovers from 2015-16					
ACT travel time information	120	-	-	-	-
ACTION - Bus replacement program	1,171	-	-	-	-
ACTION - Replace underground storage tanks	267	-	-	-	-
Bridge strengthening on commercial routes (2014-15 program)	31	-	-	-	-
Bridge strengthening on commercial routes (2015-16 program)	1,369	-	-	-	-
Capital upgrades program	6,318	-	-	-	-
Civic to Gungahlin corridor improvements	2,145	-	-	-	-
Commonwealth grants - Black spot program NP	746	-	-	-	-
Domestic animal services incident management system	26	-	-	-	-
Enhancement of library collections	(6)	-	-	-	-
Essential waste management infrastructure	2,408	-	-	-	-
Garbage and recycling bin replacement program	6	-	-	-	-
Light Rail - Stage 1 - Procurement and delivery	1,474	-	-	-	-
Local shopping centre upgrades program	200	-	-	-	-
Majura off road shared path	1,140	-	-	-	-
Mugga 2 quarry - Remediation	1,350	-	-	-	-
Mugga Lane - Rehabilitation of old landfill cells	585	-	-	-	-
Mugga Lane - Replace asbestos disposal site	311	-	-	-	-
Mugga Lane - Replace damaged septic system	606	-	-	-	-
Shopping centre upgrade program - Red Hill and Lyons	(89)	-	-	-	-
Town district park upgrades	34	-	-	-	-
Transport for Canberra - Business system upgrade	387	-	-	-	-
Transport for Canberra - Majura Parkway	1,093	-	-	-	-
Transport for Canberra - Real time passenger information system	(354)	-	-	-	-
Urban renewal program - Acton - Sullivans Creek cycle path upgrades	228	-	-	-	-
Urban renewal program - Erindale Group Centre - Gartside Street (south) development - Stage 1	(1)	-	-	-	-
Urban renewal program - Kambah Group Centre - Public domain improvements - Stage 1	13	-	-	-	-
Urban renewal program - Oaks Estate river corridor heritage walk improvements - Stage 1	38	-	-	-	-
Urban renewal program - Phillip trade service area parking management	350	-	-	-	-
Urban renewal program - Playground repairs	52	-	-	-	-
Urban renewal program - Tuggeranong - Anketell Street (north) upgrade - Stage 1	12	-	-	-	-

Table 17: Changes to appropriation – Capital Injections, Controlled (continued)

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Urban renewal program - Tuggeranong Valley and Kaleen age friendly facilities	55	-	-	-	-
Urban renewal program - Weston Group Centre - Brierly Street and Trenerry Square upgrades	34	-	-	-	-
Urban renewal program - Woden - Canberra Hospital connections	193	-	-	-	-
West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	(28)	-	-	-	-
2017-18 Budget Policy Decisions					
Better schools for our kids - Safer walking and cycling around schools	-	525	525	-	-
Better services in your community - Future bus network	-	21,870	21,930	-	-
Better services in your community - Green waste bins	579	1,869	2,049	2,007	3,646
Better services in your community - Essential waste management infrastructure	-	6,070	14,922	2,276	2,023
Better services in your community - Expanding the Domestic Animal Shelter	-	800	150	-	-
Better services in your community - Faster bus travel	-	750	500	500	-
Better services in your community - Integrated bus and light rail ticketing	-	2,100	NFP	NFP	-
Better services in your community - City services for new communities	-	513	-	-	-
Better services in your community - More local parks	-	100	-	-	-
Better services in your community - Revitalising Woden Library	-	1,000	573	-	-
Building a better city - Active Travel - Belconnen bikeway ¹	-	250	-	-	-
Building a better city - Active Travel - Footpath and cycleway upgrades	-	1,220	1,000	1,000	1,000
Building a better city - Active Travel - Secure bike parking	-	20	-	-	-
Building a better city - Dickson bus station - Land acquisition	-	NFP	-	-	-
Building a better city - Federal Highway and Old Well Station Road Intersection upgrade	-	1,200	-	-	-
Building a better city - Gundaroo Drive duplication - Stage 2	-	5,000	17,800	10,000	-
Building a better city - Improving Tharwa Village fire fighting water supply	-	250	1,177	-	-
Building a better city - Light Rail Stage 2 - City to Woden - Design and procurement ¹	-	3,267	-	-	-
Building a better city - Monaro Highway upgrade	-	-	500	500	-
Building a better city - New bus depot Woden	-	NFP	NFP	-	-
Building a better city - Pialligo Avenue duplication	-	-	1,000	1,000	-
Building a better city - Rehabilitating landfill sites	-	3,544	5,552	17,427	8,322
Building a better city - Revitalising local town centres	-	4,000	4,000	-	-
Building a better city - Upgrading stormwater infrastructure on Flemington Road	-	150	850	-	-
Better Infrastructure Fund offsets	-	(7,145)	(8,898)	(1,000)	(1,000)

Table 17: Changes to appropriation – Capital Injections, Controlled (continued)

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget Technical Adjustments					
Revised indexation parameters	-	-	-	-	493
Light Rail Stage 1 post financial close adjustments	-	-	(271)	893	1,519
S14A Transfer of Appropriations - Light Rail - Stage 1 - Procurement and delivery	(495)	-	-	-	-
Operating expenses associated with Light Rail - Stage 1	-	(784)	(807)	-	-
Transfer - City to the Lake arterial roads concept design - CMTEDD to TCCS	-	1,336	-	-	-
Transfer - National Arboretum Canberra - Water security - TCCS to CMTEDD	(130)	-	-	-	-
Transfer - Sportsgrounds - Capital upgrades program - CMTEDD to TCCS	-	1,995	1,901	1,949	1,997
Transfer - Sportsgrounds - Lyneham Sports Precinct redevelopment - Stage 3	-	490	-	-	-
Transfer - Sportsgrounds - Narrabundah Ball Park - Stage 2 - Design - CMTEDD to TCCS	-	200	-	-	-
Transfer - Sportsgrounds - Narrabundah Ballpark Upgrade - Best little ballpark in Australia - CMTEDD to TCCS	-	3,500	1,000	-	-
Transfer - Sportsgrounds - Urban renewal program - Phillip Oval upgrade - CMTEDD to TCCS	-	4,100	-	-	-
Transfer - Urban renewal program - Playground repairs - EPSDD to TCCS	40	-	-	-	-
Revised Funding Profile - ACTION - Better public transport - Bus fleet upgrades	2,000	(2,000)	-	-	-
Revised Funding Profile - Better public transport - Active travel for schools and shopping centres	(500)	500	-	-	-
Revised Funding Profile - Better public transport - Integrated bus and light rail ticketing - One ticket, One fare, One network	(2,500)	2,500	-	-	-
Revised Funding Profile - Better roads for Belconnen - Aikman Drive duplication	(1,500)	1,500	-	-	-
Revised Funding Profile - Better roads for Canberra - Stronger bridges to transport freight	(500)	500	-	-	-
Revised Funding Profile - Better roads for Gungahlin - Gundaroo Drive duplication - Stage 1	(12,000)	12,000	-	-	-
Revised Funding Profile - Better roads for Gungahlin - Horse Park Drive duplication (Mulligans Flat Road to the Federal Highway)	(1,000)	1,000	-	-	-
Revised Funding Profile - Better roads for Tuggeranong - Ashley Drive duplication - Stage 2	(3,000)	3,000	-	-	-

Table 17: Changes to appropriation – Capital Injections, Controlled (continued)

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Revised Funding Profile - Better roads for Weston Creek - Cotter Road duplication (Tuggeranong Parkway to Yarralumla Creek)	4,000	(2,000)	(2,000)	-	-
Revised Funding Profile - Better services - Improved asset management	(500)	500	-	-	-
Revised Funding Profile - Better services - Improving libraries - self service check out and improved access	(1,000)	800	200	-	-
Revised Funding Profile - Civic to Gungahlin Corridor improvements	(2,500)	2,500	-	-	-
Revised Funding Profile - Light Rail Stage 1 - PPP Territory retained risk	(49,670)	12,262	37,598	(190)	-
Revised Funding Profile - Light Rail Stage 1 - Procurement and delivery	(5,026)	5,026	-	-	-
Revised Funding Profile - Transport for Canberra - Business system upgrade	(1,200)	1,200	-	-	-
Revised Funding Profile - Transport for Canberra - Real time passenger information system	(1,850)	1,850	-	-	-
Revised Funding Profile - Urban renewal program - Erindale Group Centre - Gartside Street (south) development - Stage 1	(250)	250	-	-	-
Revised Funding Profile - Urban renewal program - Phillip trade service area parking management	(150)	150	-	-	-
Revised Funding Profile - Urban renewal program - Weston Group Centre - Brierly Street and Trenerry Square upgrades	(300)	300	-	-	-
Section 17 Variation of Appropriations - Black spots project NP	1,298	-	-	-	-
Commonwealth Grants - Black spot projects	(1,214)	405	405	392	(13)
Commonwealth Grants - Bridges renewal programme	32	(797)	122	291	-
Commonwealth Grants - Heavy vehicle safety and productivity	(614)	(497)	(288)	(426)	-
Commonwealth Grants - Infrastructure growth package - ARF - New investments	(653)	-	-	-	-
Commonwealth Grants - Investment - Road component - Capital	300	-	-	(20,109)	(20,109)
Commonwealth Grants - Roads to recovery	(11,040)	(7,614)	(8,623)	(503)	(504)
Ceasing initiatives - Improved asset management	-	-	-	-	(205)
Ceasing initiatives - Light Rail - Stage 1- PPP Territory retained risk	-	-	-	-	(190)
2017-18 Budget	164,626	238,235	555,532	76,550	57,522

Note:

1. See Budget Paper 3: Budget Outlook for details of centrally provisioned funds relating to these initiatives.

Financial Statements

Table 18: Transport Canberra and City Services Directorate: Operating Statement

2016-17 Budget	2016-17 Estimated Outcome	2017-18 Budget	Var %	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000	\$'000	\$'000		\$'000	\$'000	\$'000
Income						
Revenue						
291,559	298,988	334,866	12	360,302	370,908	400,042
4,571	4,855	5,005	3	5,113	5,298	5,299
21,802	33,698	29,751	-12	30,921	32,225	33,443
853	853	875	3	897	919	951
671	801	977	22	1,871	1,286	1,287
319,456	339,195	371,474	10	399,104	410,636	441,022
Gains						
153,790	130,940	83,655	-36	106,307	96,432	144,932
153,790	130,940	83,655	-36	106,307	96,432	144,932
473,246	470,135	455,129	-3	505,411	507,068	585,954
Expenses						
60,685	64,001	71,748	12	69,505	66,853	66,610
8,493	10,225	12,232	20	12,027	11,959	11,744
154,738	162,830	181,883	12	191,788	198,932	218,921
147,450	147,450	158,040	7	172,387	181,159	175,508
94,656	100,066	104,978	5	109,185	112,742	124,211
800	801	827	3	854	964	989
6	6	8	33	15,924	18,901	18,275
255	47,076	264	-99	264	265	265
467,083	532,455	529,980	..	571,934	591,775	616,523
6,163	-62,320	-74,851	-20	-66,523	-84,707	-30,569

Table 18: Transport Canberra and City Services Directorate: Operating Statement (continued)

2016-17 Budget	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Other Comprehensive Income						
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>						
0 Other Movements	2,021	0	-100	0	0	0
-123,112 Increase/(Decrease) in Asset Revaluation Surplus	-109,392	261,301	339	1,790	-12,212	-12,212
-123,112 Total Other Comprehensive Income	-107,371	261,301	343	1,790	-12,212	-12,212
-116,949 Total Comprehensive Income	-169,691	186,450	210	-64,733	-96,919	-42,781

Table 19: Transport Canberra and City Services Directorate: Balance Sheet

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
Current Assets							
17,875	Cash and Cash Equivalents	13,488	13,046	-3	13,774	13,913	14,052
6,927	Receivables	8,141	8,156	..	8,178	8,200	8,222
810	Inventories	801	836	4	872	908	944
206	Other Assets	334	344	3	354	364	374
25,818	Total Current Assets	22,764	22,382	-2	23,178	23,385	23,592
Non Current Assets							
9,106,394	Property, Plant and Equipment	9,084,353	9,582,471	5	10,386,723	10,398,194	10,394,728
5,078	Intangible Assets	3,311	4,869	47	7,104	5,200	6,905
175,543	Capital Works in Progress	217,450	233,909	8	228,106	190,927	199,573
2	Other Assets	0	0	-	0	0	0
9,287,017	Total Non Current Assets	9,305,114	9,821,249	6	10,621,933	10,594,321	10,601,206
9,312,835	TOTAL ASSETS	9,327,878	9,843,631	6	10,645,111	10,617,706	10,624,798
Current Liabilities							
27,800	Payables	34,417	35,518	3	36,406	37,294	38,182
103	Finance Leases	194	117	-40	91	91	91
24,390	Employee Benefits	25,067	26,540	6	28,218	29,894	31,583
0	Other Provisions	3,367	3,367	-	3,367	3,367	3,367
937	Other Liabilities	1,450	1,484	2	1,520	1,556	1,592
53,230	Total Current Liabilities	64,495	67,026	4	69,602	72,202	74,815
Non Current Liabilities							
26	Finance Leases	26	0	-100	330,029	320,383	310,111
1,187	Employee Benefits	1,451	1,457	..	1,464	1,470	1,476
13,386	Other Provisions	23,212	23,212	-	23,212	23,212	23,212
28	Other Liabilities	15	15	-	15	15	15
14,627	Total Non Current Liabilities	24,704	24,684	..	354,720	345,080	334,814
67,857	TOTAL LIABILITIES	89,199	91,710	3	424,322	417,282	409,629
9,244,978	NET ASSETS	9,238,679	9,751,921	6	10,220,789	10,200,424	10,215,169

Table 19: Transport Canberra and City Services Directorate: Balance Sheet (continued)

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
REPRESENTED BY FUNDS EMPLOYED							
5,790,927	Accumulated Funds	5,638,294	5,890,235	4	6,357,313	6,349,160	6,376,117
3,454,051	Asset Revaluation Surplus	3,600,385	3,861,686	7	3,863,476	3,851,264	3,839,052
9,244,978	TOTAL FUNDS EMPLOYED	9,238,679	9,751,921	6	10,220,789	10,200,424	10,215,169

Table 20: Transport Canberra and City Services Directorate: Statement of Changes in Equity

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
	Opening Equity						
5,715,146	Opening Accumulated Funds	5,703,780	5,638,294	-1	5,890,235	6,357,313	6,349,160
3,577,163	Opening Asset Revaluation Reserve	3,709,777	3,600,385	-3	3,861,686	3,863,476	3,851,264
9,292,309	Balance at the Start of the Reporting Period	9,413,557	9,238,679	-2	9,751,921	10,220,789	10,200,424
	Comprehensive Income						
0	Post Audit Adjustments	2,021	0	-100	0	0	0
6,163	Operating Result - Including Economic Flows	-62,320	-74,851	-20	-66,523	-84,707	-30,569
-123,112	Inc/Dec in Asset Revaluation Reserve Surpluses	-109,392	261,301	339	1,790	-12,212	-12,212
-116,949	Total Comprehensive Income	-169,691	186,450	210	-64,733	-96,919	-42,781
0	Total Movement in Reserves	0	0	-	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds						
217,190	Capital Injections	146,693	216,365	47	533,602	76,550	57,522
-147,572	Inc/Dec in Net Assets due to Admin Restructure	-151,880	110,427	173	-1	4	4
69,618	Total Transactions Involving Owners Affecting Accumulated Funds	-5,187	326,792	#	533,601	76,554	57,526
	Closing Equity						
5,790,927	Closing Accumulated Funds	5,638,294	5,890,235	4	6,357,313	6,349,160	6,376,117
3,454,051	Closing Asset Revaluation Reserve	3,600,385	3,861,686	7	3,863,476	3,851,264	3,839,052
9,244,978	Balance at the end of the Reporting Period	9,238,679	9,751,921	6	10,220,789	10,200,424	10,215,169

Table 21: Transport Canberra and City Services Directorate: Cash Flow Statement

2016-17 Budget	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000	
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
197,725	Controlled Recurrent Payments	199,460	230,435	16	251,358	258,408	276,094
93,834	Payment for Community Service Obligations	99,528	104,431	5	108,944	112,500	123,948
4,867	Taxes, Fees and Fines	5,151	5,314	3	5,434	5,619	5,620
21,803	User Charges	33,168	29,308	-12	30,448	31,775	33,058
29,269	Other	30,091	25,382	-16	26,232	25,655	25,623
347,498	Operating Receipts	367,398	394,870	7	422,416	433,957	464,343
Payments							
59,415	Employee	63,919	70,378	10	68,137	65,474	65,218
8,489	Superannuation	10,221	12,229	20	12,023	11,955	11,740
153,886	Supplies and Services	162,411	181,411	12	191,246	198,411	218,400
94,656	Grants and Purchased Services	100,066	104,978	5	109,185	112,742	124,211
6	Borrowing Costs	6	8	33	14,847	18,901	18,275
951	Related to Cost of Goods Sold	952	978	3	1,005	1,115	1,140
28,951	Other	28,679	23,931	-17	23,922	23,923	23,923
346,354	Operating Payments	366,254	393,913	8	420,365	432,521	462,907
1,144	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	1,144	957	-16	2,051	1,436	1,436
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
218,487	Purchase of Property, Plant and Equipment	147,990	217,662	47	534,899	77,847	58,819
14,495	Capital Payments to ACT Government Agencies	17,933	21,870	22	21,930	0	0
232,982	Investing Payments	165,923	239,532	44	556,829	77,847	58,819
-232,982	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-165,923	-239,532	-44	-556,829	-77,847	-58,819

Table 21: Transport Canberra and City Services Directorate: Cash Flow Statement (continued)

2016-17 Budget	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
231,685	164,626	238,235	45	555,532	76,550	57,522
2,298	1,771	0	-100	0	0	0
0	0	0	-	0	0	0
Balances						
233,983	166,397	238,235	43	555,532	76,550	57,522
Payments						
99	99	102	3	26	0	0
Repayment of Finance Lease Liabilities						
99	99	102	3	26	0	0
Financing Payments						
233,884	166,298	238,133	43	555,506	76,550	57,522
NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES						
2,046	1,519	-442	-129	728	139	139
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS						
15,829	11,969	13,488	13	13,046	13,774	13,913
CASH AT THE BEGINNING OF REPORTING PERIOD						
17,875	13,488	13,046	-3	13,774	13,913	14,052
CASH AT THE END OF REPORTING PERIOD						

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- controlled recurrent payments:
 - the increase of \$7.429 million (three per cent) in the 2016-17 estimated outcome from the original budget is mainly due to:
 - the transfer of Special Needs Transport function from Education Directorate (ETD) (\$6.512 million) and amendment to the 1 July 2016 transfer of Parks and Conservation Services to Environment, Planning and Sustainable Development Directorate (EPSDD) (\$0.474 million), Light Rail Stage 2 and roll out of green bin initiatives (\$4.193 million), and rollover of funding from 2015-16 (\$2.167 million);
 - partially offset by updates related to Commonwealth Budget(\$5.812 million).
 - the increase of \$35.878 million (12 per cent) in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to:
 - new initiatives (\$21.511 million), the transfer of Sportsgrounds Facilities Management from Chief Minister, Treasury and Economic Development Directorate (CMTEDD) (\$10.659 million) and amendment to the funding transfer for Parks and Conservation Services to EPSDD (\$0.591 million).
- user charges:
 - the increase of \$11.896 million in the 2016-17 estimated outcome from the original budget is mainly due to increased revenue from ACT NoWaste Asbestos Scheme fees (\$8.771 million), Capital Linen Service's increased sales (\$1.156 million), and fees related to the roll out of green bins (\$0.391 million).
 - the decrease of \$3.947 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to the non inclusion of an estimate for the ACT NoWaste fees from the Asbestos Scheme (\$8.771 million), partially offset by the transfer of Sportsgrounds Facilities Management from CMTEDD (\$1.723 million), increased revenue at Capital Linen Service (\$1.649 million) and fees associated with the roll out of the green bins initiative (\$0.840 million).
- other revenue:
 - the increase of \$0.130 million in the 2016-17 estimated outcome from the original budget is mainly due to increased revenue from Capital Linen Service.
 - the increase of \$0.176 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to revenue to be collected through the Container Deposit Scheme initiative.

- other gains:
 - the fluctuations between 2016-17, 2017-18 and the out years reflect the anticipated transfer of infrastructure assets from the Land Development Agency and private developers associated with land development.
- employee expenses:
 - the increase of \$3.316 million in the 2016-17 estimated outcome from the original budget is mainly due to: increased operational activity at Capital Linen Service (\$1.855 million), employment relating to Light Rail Stage 2 and the roll out of green bins (\$0.927 million), and a transfer of capital funding to recurrent funding for Light Rail Stage 1 (\$0.359 million) made under section 14A of the *Financial Management Act 1996*.
 - the increase of \$7.747 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to new initiatives (\$2.609 million), the transfer of Sportsgrounds Facilities Management from CMTEDD (\$1.787 million), increased operational activity at Capital Linen Service (\$1.382 million) and other technical adjustments (\$1.243 million).
- superannuation expenses:
 - the increase of \$1.732 million in the 2016-17 estimated outcome from the original budget is mainly due to a realignment of employee expenses and supplies and services (\$1.203 million) and increased operational activity at Capital Linen Service (\$0.223 million).
 - the increase of \$2.007 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to super round robin adjustments (\$1.095 million) and the transfers of Sportsgrounds Facilities Management from CMTEDD (\$0.177 million).
- supplies and services:
 - the increase of \$8.092 million in the 2016-17 estimated outcome from the original budget is mainly due to increased operational activity of ACT NoWaste Asbestos Scheme (\$8.771 million), rollover of funding from 2015-16 \$2.167 million, partially offset by the realignment of employee expenses and supplies and services (\$1.203 million).
 - the increase of \$19.053 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to new initiatives (\$17.306 million), the transfer of Sportsgrounds Facilities Management from CMTEDD (\$9.994 million), offset by the exclusion of expenses associated with the ACT NoWaste Asbestos Scheme (\$8.771 million).
- depreciation and amortisation:
 - the increase of \$10.590 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to the transfer of Sportsgrounds Facilities Management from CMTEDD (\$18.345 million).

- other expenses:
 - the increase of \$46.821 million in the 2016-17 estimated outcome from the original budget is mainly due to the transfer of Constitution Avenue to the National Capital Authority (\$44.8 million) and transfer of unleased land to EPSDD (\$2.021 million), these transfers are treated as an expense in accordance with the Accounting Standards.
 - the decrease of \$46.812 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to the transfer of Constitution Avenue to National Capital Authority and unleased land to EPSDD in 2016-17.

Balance Sheet

- intangible assets:
 - the decrease of \$1.767 million in the 2016-17 estimated outcome from the original budget is mainly due to the anticipated capitalisation of the Integrated Ticketing System not being realised in 2015-16 audited financial results.
 - the increase of \$1.558 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to the anticipated capitalisation of the Integrated Ticketing System.
- capital works in progress:
 - the increase of \$41.907 million in the 2016-17 estimated outcome from the original budget is mainly due to the flow-on effect of the 2015-16 financial results.
 - the increase of \$16.459 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to new initiatives, the transfer of Sportsgrounds Facilities Management from CMTEDD, and reprofiling of capital works projects.

Statement of Changes in Equity

- asset revaluation surplus:
 - the increase of \$146.334 million in the 2016-17 estimated outcome from the original budget is mainly due to the flow-on effect of the 2015-16 financial results.
 - the increase of \$261.301 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to the transfer of Sportsgrounds Facilities Management from CMTEDD (\$262.806 million).

- capital injections:
 - the decrease of \$70.497 million in the 2016-17 estimated outcome from the original budget is mainly due to the reprofiling of capital initiatives.
 - the increase of \$69.672 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to new and transferred capital initiatives and reprofiling of existing capital initiatives.

Cash Flow Statement

Variations in the Statement are explained in the notes above.

Financial Statements – Territorial

Table 22: Transport Canberra and City Services Directorate: Statement of Income and Expenses on behalf of the Territory

2016-17 Budget		2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Revenue							
17,455	Taxes, Fees and Fines	17,455	17,981	3	18,681	19,334	20,107
51,419	Land Revenue	0	0	-	0	0	0
2,897	Interest	0	0	-	0	0	0
71,771	Total Revenue	17,455	17,981	3	18,681	19,334	20,107
71,771	Total Income	17,455	17,981	3	18,681	19,334	20,107
Expenses							
0	Other Expenses	133	0	-100	0	0	0
71,771	Transfer Expenses	17,455	17,981	3	18,681	19,334	20,107
71,771	Total Expenses	17,588	17,981	2	18,681	19,334	20,107
0	Operating Result	-133	0	100	0	0	0
Other Comprehensive Income							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
0	Other Movements	133	0	-100	0	0	0
0	Total Other Comprehensive Income	133	0	-100	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

Table 23: Transport Canberra and City Services Directorate: Statement of Assets and Liabilities on behalf of the Territory

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
	Current Assets						
0	Cash and Cash Equivalents	18	18	-	18	18	18
24,237	Receivables	1,907	1,907	-	1,907	1,907	1,907
24,237	Total Current Assets	1,925	1,925	-	1,925	1,925	1,925
24,237	TOTAL ASSETS	1,925	1,925	-	1,925	1,925	1,925
	Current Liabilities						
21,126	Payables	1,925	1,925	-	1,925	1,925	1,925
3,111	Other Liabilities	0	0	-	0	0	0
24,237	Total Current Liabilities	1,925	1,925	-	1,925	1,925	1,925
24,237	TOTAL LIABILITIES	1,925	1,925	-	1,925	1,925	1,925
0	NET ASSETS	0	0	-	0	0	0
	REPRESENTED BY FUNDS EMPLOYED						
0	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

Table 24: Transport Canberra and City Services Directorate: Statement of Changes in Equity on behalf of the Territory

Budget at 30/6/17 \$'000	2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
Opening Equity						
0	0	0	-	0	0	0
Balance at the Start of the Reporting Period						
Comprehensive Income						
0	133	0	-100	0	0	0
Post Audit Adjustments						
0	-133	0	100	0	0	0
Operating Result - Including Economic Flows						
0	0	0	-	0	0	0
Total Comprehensive Income						
0	0	0	-	0	0	0
Total Movement in Reserves						
Transactions Involving Owners Affecting Accumulated Funds						
0	0	0	-	0	0	0
Total Transactions Involving Owners Affecting Accumulated Funds						
Closing Equity						
0	0	0	-	0	0	0
Balance at the end of the Reporting Period						

Table 25: Transport Canberra and City Services Directorate: Cash Flow Statement on behalf of the Territory

2016-17 Budget		2016-17 Estimated Outcome	2017-18 Budget	Var %	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000		\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
17,455	Taxes, Fees and Fines	17,455	17,981	3	18,681	19,334	20,107
2,897	Interest Received	0	0	-	0	0	0
53,144	Other	1,832	1,885	3	1,955	2,023	2,023
73,496	Operating Receipts	19,287	19,866	3	20,636	21,357	22,130
Payments							
71,664	Transfer of Territory Receipts to the ACT Government	17,455	17,981	3	18,681	19,334	20,107
1,832	Other	1,832	1,885	3	1,955	2,023	2,023
73,496	Operating Payments	19,287	19,866	3	20,636	21,357	22,130
0	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
0	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	0	0	-	0	0	0
0	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	0	0	-	0	0	0
0	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	0	0	-	0	0	0
0	CASH AT THE BEGINNING OF REPORTING PERIOD	18	18	-	18	18	18
0	CASH AT THE END OF REPORTING PERIOD	18	18	-	18	18	18

Notes to the Territorial Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on behalf of the Territory

- land revenue:
 - land revenue arises from the sale of unleased land to the Land Development Agency, the decrease of \$51.419 million in the 2016-17 estimated outcome from the original budget is mainly due to the transfer of unleased land to the Environment, Planning and Sustainable Development Directorate (EPSDD).
- interest revenue:
 - the decrease of \$2.897 million in the 2016-17 estimated outcome from the original budget is mainly due to the transfer of unleased land to EPSDD.
- other expenses:
 - the increase of \$0.133 million in the 2016-17 estimated outcome from the original budget is mainly due to flow-on effects of the 2015-16 audited financial results.
 - the decrease of \$0.133 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to flow-on effects of the 2015-16 audited financial results.
- transfer expenses:
 - the decrease of \$54.316 million in the 2016-17 estimated outcome from the original budget is mainly due to the transfer of unleased land to EPSDD.

Statement of Assets and Liabilities on behalf of the Territory

- receivables:
 - the decrease of \$21.330 million in the 2016-17 estimated outcome from the original budget is mainly due to the transfer of unleased land to EPSDD.
- payables:
 - the decrease of \$19.200 million in the 2016-17 estimated outcome from the original budget is mainly due to the transfer of unleased land to EPSDD.
- other liabilities:
 - the decrease of \$3.110 million in the 2016-17 estimated outcome from the original budget is mainly due to the flow-on effects of the 2015-16 audited financial results.

Statement of Changes in Equity and Cash Flow Statement

Variations in these statements are explained in the notes above.

Table 26: Output Class 1: Transport Canberra Operating Statement

2016-17 Budget		2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Revenue							
126,064	Controlled Recurrent Payments	129,468	143,281	11	170,152	179,681	191,481
0	Taxes, Fees and Fines	0	62	-	62	62	264
190	User Charges	620	193	-69	163	131	133
601	Resources Received Free of Charge	426	437	3	448	459	475
126,855	Total Revenue	130,514	143,973	10	170,825	180,333	192,353
Expenses							
10,634	Employee Expenses	11,756	13,315	13	11,183	9,607	10,372
1,382	Superannuation Expenses	1,518	1,960	29	1,740	1,644	1,715
21,386	Supplies and Services	18,603	25,413	37	35,053	38,893	39,840
2,052	Depreciation and Amortisation	2,052	2,043	..	14,887	18,999	18,999
93,834	Grants and Purchased Services	99,244	104,140	5	108,645	112,194	123,649
0	Cost of Goods Sold	0	0	-	0	0	24
3	Borrowing Costs	3	2	-33	15,923	18,901	18,275
3	Other Expenses	3	0	-100	0	0	0
129,294	Total Ordinary Expenses	133,179	146,873	10	187,431	200,238	212,874
-2,439	Operating Result	-2,665	-2,900	-9	-16,606	-19,905	-20,521

Table 27: Output Class 2: City Services Operating Statement

2016-17 Budget		2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Revenue							
165,495	Controlled Recurrent Payments	169,520	191,585	13	190,150	191,227	208,561
4,571	Taxes, Fees and Fines	4,855	4,943	2	5,051	5,236	5,035
21,612	User Charges	33,078	29,558	-11	30,758	32,094	33,310
252	Resources Received Free of Charge	427	438	3	449	460	476
671	Other Revenue	801	977	22	1,871	1,286	1,287
192,601	Total Revenue	208,681	227,501	9	228,279	230,303	248,669
Gains							
153,790	Other Gains	130,940	83,655	-36	106,307	96,432	144,932
153,790	Total Gains	130,940	83,655	-36	106,307	96,432	144,932
346,391	Total Income	339,621	311,156	-8	334,586	326,735	393,601
Expenses							
50,051	Employee Expenses	52,245	58,433	12	58,322	57,246	56,238
7,111	Superannuation Expenses	8,707	10,272	18	10,287	10,315	10,029
133,352	Supplies and Services	144,227	156,470	8	156,735	160,039	179,081
145,398	Depreciation and Amortisation	145,398	155,997	7	157,500	162,160	156,509
822	Grants and Purchased Services	822	838	2	540	548	562
800	Cost of Goods Sold	801	827	3	854	964	965
3	Borrowing Costs	3	6	100	1	0	0
252	Other Expenses	47,073	264	-99	264	265	265
337,789	Total Ordinary Expenses	399,276	383,107	-4	384,503	391,537	403,649
8,602	Operating Result	-59,655	-71,951	-21	-49,917	-64,802	-10,048

ACTION

Purpose

ACTION delivers bus services throughout the city to ensure transport is accessible to all Canberrans. ACTION services are delivered in line with the ACT Government's vision to provide a convenient, efficient, affordable, reliable and integrated public transport system for the community. Public transport services provided by ACTION include scheduled route bus services, school bus services, flexible bus services, special needs transport and management of the ACT rural school bus contract.

2017-18 Priorities

Strategic and operational priorities to be pursued in 2017-18 include:

- providing bus services that offer value for money, get you where you want when you want and are easy to use
- improving customer experience through the procurement of modern, efficient, reliable and accessible buses
- consulting with our clients and stakeholders to better understand opportunities to improve services
- implementing the government's Rapid Bus Network through the establishment of the new Black and Green Rapids and the extension of the existing Blue Rapid to Lanyon
- developing bus networks that offer seamless travel during the construction of the light rail system
- exploring new and modern technologies for recharging of MyWay cards and accessing the MyWay ticketing system
- implementing flexible public transport services to residents who are unable to use regular ACTION route services

Estimated Employment Level

Table1: Estimated Employment Level

	2015-16 Actual Outcome	2016-17 Budget	2016-17 Estimated Outcome	2017-18 Budget
Staffing (FTE)	819	867	859 ¹	891 ²

Notes:

1. The variation between the 2016-17 Budget and the 2016-17 Estimated Outcome in ACTION reflects nine fewer driver FTEs required for the new network introduced in August 2016 than anticipated, an increase of two FTEs transferred from Education Directorate (ETD) for the Special Needs Transport function and a reduction of one FTE transferred to TCCS as part of the new Directorate restructure.
2. The variation between the 2016-17 Budget and 2017-18 Budget in ACTION is due to additional 39 FTEs associated with new initiatives, offset by ceasing initiatives seven FTEs, transfer in of the Special Needs Transport function from ETD two FTEs, transfer of one FTE to TCCS and nine fewer driver FTEs required for the new network introduced in August 2016 than anticipated.

Output Class

Output Class 1: Bus Operations

Output 1.1: Bus Operations

Provision of a public bus network and school bus services, including a range of express and regular route services within Canberra suburbs. ACTION also provides special needs transport and a bus charter service.

Table 2: Output 1.1: Bus Operations

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000
Total Cost¹	150,689	154,837
Controlled Recurrent Payments	99,244	104,140

Note:

1. Total cost includes depreciation and amortisation of \$11.939 million in 2016-17 and \$11.942 million in 2017-18.

Accountability Indicators

Output Class 1: Bus Operations

Output 1.1: Bus Operations

Accountability indicators relating to Output 1.1: Bus Operations can be found in the Transport Canberra and City Services Directorate chapter on page 19.

Financial Statements

Table 3: ACTION: Operating Statement

2016-17 Budget		2016-17 Estimated Outcome	2017-18 Budget	Var %	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000		\$'000	\$'000	\$'000
Income							
Revenue							
129,533	User Charges	132,577	139,965	6	145,130	149,123	161,270
767	Grants	1,464	1,464	-	767	767	767
7,651	Resources Received Free of Charge	4,427	0	-100	0	0	0
0	Other Revenue	279	376	35	168	0	0
137,951	Total Revenue	138,747	141,805	2	146,065	149,890	162,037
Expenses							
91,954	Employee Expenses	87,319	88,763	2	92,611	94,932	103,200
9,804	Superannuation Expenses	9,885	10,288	4	10,553	10,897	11,622
36,482	Supplies and Services	40,710	43,042	6	43,215	44,405	47,587
11,939	Depreciation and Amortisation	11,939	11,942	..	11,896	12,853	12,853
300	Borrowing Costs	300	257	-14	214	171	129
536	Other Expenses	536	545	2	556	565	579
151,015	Total Expenses	150,689	154,837	3	159,045	163,823	175,970
-13,064	Operating Result	-11,942	-13,032	-9	-12,980	-13,933	-13,933
-13,064	Total Comprehensive Income	-11,942	-13,032	-9	-12,980	-13,933	-13,933

Table 4: ACTION: Balance Sheet

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
Current Assets							
4,287	Cash and Cash Equivalents	6,812	5,801	-15	4,789	4,492	3,868
3,343	Receivables	3,064	3,069	..	3,074	3,079	3,084
2,931	Inventories	3,250	3,336	3	3,425	3,516	3,609
65	Assets Held for Sale	0	0	-	0	0	0
787	Other Assets	211	211	-	211	211	211
11,413	Total Current Assets	13,337	12,417	-7	11,499	11,298	10,772
Non Current Assets							
158,794	Property, Plant and Equipment	158,435	171,792	8	181,939	169,076	156,213
277	Intangible Assets	279	127	-54	0	0	0
0	Capital Works in Progress	3,297	0	-100	0	0	0
159,071	Total Non Current Assets	162,011	171,919	6	181,939	169,076	156,213
170,484	TOTAL ASSETS	175,348	184,336	5	193,438	180,374	166,985
Current Liabilities							
3,517	Payables	2,355	2,383	1	2,412	2,442	2,473
341	Interest-Bearing Liabilities	341	341	-	341	341	341
19,917	Employee Benefits	22,122	22,342	1	22,561	23,492	24,095
3,349	Other Liabilities	4,508	4,621	3	4,736	4,855	4,976
27,124	Total Current Liabilities	29,326	29,687	1	30,050	31,130	31,885
Non Current Liabilities							
1,704	Interest-Bearing Liabilities	1,704	1,363	-20	1,022	681	340
1,452	Employee Benefits	1,306	1,436	10	1,566	1,696	1,826
3,156	Total Non Current Liabilities	3,010	2,799	-7	2,588	2,377	2,166
30,280	TOTAL LIABILITIES	32,336	32,486	..	32,638	33,507	34,051
140,204	NET ASSETS	143,012	151,850	6	160,800	146,867	132,934
REPRESENTED BY FUNDS EMPLOYED							
107,261	Accumulated Funds	110,038	118,876	8	127,826	113,893	99,960
32,943	Reserves	32,974	32,974	-	32,974	32,974	32,974
140,204	TOTAL FUNDS EMPLOYED	143,012	151,850	6	160,800	146,867	132,934

Table 5: ACTION: Statement of Changes in Equity

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
Opening Equity							
105,830	Opening Accumulated Funds	104,047	110,038	6	118,876	127,826	113,893
32,943	Opening Asset Revaluation Reserve	32,974	32,974	-	32,974	32,974	32,974
138,773	Balance at the Start of the Reporting Period	137,021	143,012	4	151,850	160,800	146,867
Comprehensive Income							
-13,064	Operating Result - Including Economic Flows	-11,942	-13,032	-9	-12,980	-13,933	-13,933
-13,064	Total Comprehensive Income	-11,942	-13,032	-9	-12,980	-13,933	-13,933
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
14,495	Capital Injections	17,933	21,870	22	21,930	0	0
14,495	Total Transactions Involving Owners Affecting Accumulated Funds	17,933	21,870	22	21,930	0	0
Closing Equity							
107,261	Closing Accumulated Funds	110,038	118,876	8	127,826	113,893	99,960
32,943	Closing Asset Revaluation Reserve	32,974	32,974	-	32,974	32,974	32,974
140,204	Balance at the end of the Reporting Period	143,012	151,850	6	160,800	146,867	132,934

Table 6: ACTION: Cash Flow Statement

2016-17 Budget		2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
129,533	User Charges	132,818	140,078	5	145,245	149,243	161,391
767	Grants	1,464	1,464	-	767	767	767
6,788	Other	7,067	6,727	-5	6,580	6,473	6,473
137,088	Operating Receipts	141,349	148,269	5	152,592	156,483	168,631
Payments							
84,726	Employee	81,651	89,168	9	93,017	94,631	103,246
9,806	Superannuation	9,887	10,291	4	10,556	10,896	11,621
34,927	Supplies and Services	39,239	42,623	9	42,809	44,010	47,180
300	Borrowing Costs	300	257	-14	214	171	129
7,033	Other	7,033	6,600	-6	6,667	6,731	6,738
136,792	Operating Payments	138,110	148,939	8	153,263	156,439	168,914
296	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	3,239	-670	-121	-671	44	-283
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
14,495	Purchase of Property, Plant and Equipment	17,933	21,870	22	21,930	0	0
14,495	Investing Payments	17,933	21,870	22	21,930	0	0
-14,495	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-17,933	-21,870	-22	-21,930	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
14,495	Capital Injections	17,933	21,870	22	21,930	0	0
14,495	Financing Receipts	17,933	21,870	22	21,930	0	0
Payments							
341	Repayment of Borrowings	341	341	-	341	341	341
341	Financing Payments	341	341	-	341	341	341
14,154	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	17,592	21,529	22	21,589	-341	-341
-45	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	2,898	-1,011	-135	-1,012	-297	-624
4,332	CASH AT THE BEGINNING OF REPORTING PERIOD	3,914	6,812	74	5,801	4,789	4,492
4,287	CASH AT THE END OF REPORTING PERIOD	6,812	5,801	-15	4,789	4,492	3,868

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- user charges:
 - the increase of \$3.044 million in the 2016-17 estimated outcome from the original budget is mainly due to the transfer of the entire special needs transport function from the Education Directorate \$4.246 million, the reprofiling of \$0.600 million funding for the electric bus trial into 2017-18 and the transfer of some corporate functions to Transport Canberra and City Services Directorate \$0.502 million.
 - the increase of \$7.388 million in the 2017-18 Budget is due to additional funding of \$3.6 million provided for the introduction of the new rapid route services, \$0.148 million for free travel for the first two months of these new services, the reprofiling of \$0.6 million for the electric bus trial from 2016-17, additional fare revenue of \$2.319 million anticipated from the introduction of increased rapid network service in 2017-18, other revenue from advertising of \$0.152 million and \$0.317 million resulting from increased demand for charter services and revised indexation parameters.
- grants revenue: the increase of \$0.697 million in the 2016-17 estimated outcome from the original budget is due to additional fuel tax credit claims resulting from a combination of increased fuel use and a greater claim rate allowable on the use of auxiliary equipment.
- resources received free of charge:
 - the decrease of \$3.224 million in the 2016-17 estimated outcome from the original budget is due to a lower workers compensation premium which resulted in reduced supplementation required from Chief Minister, Treasury and Economic Development Directorate to fund the expense.
 - the decrease of \$4.427 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to removal of the supplementation provided by Chief Minister, Treasury and Economic Development Directorate for worker's compensation premium expense.
- employee expenses:
 - the decrease of \$4.635 million in the 2016-17 estimated outcome from the original budget is mainly due to a reduced workers compensation premium expense \$3.224 million, the transfer of some corporate functions to Transport Canberra and City Services \$0.397 million, the transfer of staff from the Education Directorate to support the special needs transport function \$0.183 million and a reduction in the present value factor used in the calculation of leave provisions \$1.197 million.
 - the increase of \$1.444 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to additional staff to provide an increased rapid network

\$3.977 million, reduced workers compensation premium expense \$3.847 million and revised indexation parameters.

- superannuation expenses: the increase of \$0.403 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to increased expense associated with the larger staffing required for the introduction of the increased rapid network services.
- supplies and services:
 - the increase of \$4.228 million in the 2016-17 estimated outcome from the original budget is mainly due to the additional contract costs incurred with the transfer of the entire special needs transport function from the Education Directorate.
 - the increase of \$2.332 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to costs associated with the provision of the increased rapid network services \$1.183 million, the reprofiling of \$0.6 million for the electric bus trial from 2016-17 and revised indexation parameters.

Balance Sheet

- cash and equivalents: the increase of \$2.525 million in the 2016-17 estimated outcome from the original budget is mainly due to the flow on impact of the 2015-16 audited outcomes and the recognition of the receipt of receivables outstanding in 2015-16 that were received in early 2016-17.
- property, plant and equipment: the increase of \$13.357 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to increased capital funding to purchase buses to support the new frequent network \$21.870 million, the expected capitalisation of works in progress in 2017-18 \$3.297 million offset by depreciation of \$11.942 million.
- other assets: the decrease of \$0.576 million in the 2016-17 estimated outcome from the original budget is mainly due to a reduction in prepaid employee expenses resulting from a change in the pay cycle with all ACTION employees now paid in arrears.
- current payables: the decrease of \$1.162 million in the 2016-17 estimated outcome from the original budget is mainly due to flow on effect of the audited outcome reflecting the ongoing trend of reduced year end payables balances.
- current and non current employee benefits: the increase of \$2.059 million in the 2016-17 estimated outcome from the original budget is due to an increase in the present value factor used in the calculation of leave provisions.
- other liabilities: the increase of \$1.159 million in the 2016-17 estimated outcome from the original budget reflects the larger balance of funds held on prepaid MyWay cards.
- non current capital works in progress:
 - the increase of \$3.297 million in the 2016-17 estimated outcome from the original budget is mainly due to part completion of projects carried over into 2017-18.

- the decrease of \$3.297 million in the 2017-18 estimated outcome from the original budget is mainly due to capitalisation of works in projects in 2017-18.

Statement of Changes in Equity

- capital injections:
 - the increase of \$3.438 million in the 2016-17 estimated outcome from the original budget is due to the rollover of funding from 2015-16 for the bus replacement program \$1.171 million, replacement of underground storage facilities \$0.267 million and the reprofiling of 2017-18 funding of the bus replacement program \$2.0 million.
 - the increase of \$3.937 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to additional capital funding provided in 2017-18 for the purchase of new buses to support the increased rapid bus network.

Cash Flow Statement

Variations in the Statement are explained in the notes above.

ACT PUBLIC CEMETERIES AUTHORITY – STATEMENT OF INTENT

The ACT Public Cemeteries Authority is a Territory Authority established under the *Cemeteries and Crematoria Act 2003*.

This Statement of Intent for 2017-18 has been prepared in accordance with Section 61 of the *Financial Management Act 1996*.

The responsible Minister, Meegan Fitzharris MLA, was consulted during the preparation of the Statement of Intent.

The Statement of Intent, which focuses on the 2017-18 Budget year, has been developed in the context of a four year forward planning horizon to be incorporated, as far as practicable, into the ACT Public Cemeteries Authority strategic and business planning processes.

The ACT Public Cemeteries Authority 2017-18 Statement of Intent has been agreed between:



Stephen Bartos

Chair

ACT Public Cemeteries Authority



Andrew Barr MLA

Treasurer



Meegan Fitzharris MLA

Minister for Transport and City Services

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ACT PUBLIC CEMETERIES AUTHORITY

As a result of the 2015 amendments to the *Financial Management Act 1996*, the budget statement for ACT Public Cemeteries Authority is its Statement of Intent.

Purpose

The ACT Public Cemeteries Authority (the Authority) is an independent statutory authority established under the *Cemeteries and Crematoria Act 2003* to effectively and efficiently manage public cemeteries and crematoria in the ACT. The Authority currently manages and operates three public cemeteries at Gungahlin, Woden and Hall.

The key purpose of the Authority is to:

- ensure the equitable availability of interment options, and maintain burial capacity in the medium to long term for the ACT community
- operate as an efficient Government business with a strong customer service focus
- adopt operating practices that safeguard the environment and the health and safety of staff and visitors

Nature and Scope of Activities

General activities

- Provide burial and memorialisation options and services that meet the needs of the ACT community; and to
- Maintain burial grounds to a level that meets the expectations of the ACT community.

Strategic and operational priorities to be pursued in 2017-18 include:

- continuing work to extend Woden Cemetery to ensure the availability of burial spaces for the residents of South Canberra
- expanding and innovating Authority service offerings in accordance with contemporary community needs including continuing planning work for future cemetery facilities
- progressing technology enabled innovation in services and operations including increased efficiency and effectiveness of front office operations, web enabled profiling of services and the introduction of online memorialisation services
- fostering stakeholder relations and partnerships
- employing innovative solutions to reduce the cost of maintenance, with a view to enhancing perpetual care arrangements and long term financial viability of the Authority
- developing staff skills, with an emphasis on improving the efficiency of the Authority and maintaining excellence in customer service

- reviewing the existing business and strategic plans to ensure the Authority remains a sustainable business
- promoting natural burial options

Risks

- Workplace Health and Safety Injury and/or incidents occurring to staff and visitors caused by the operation of a wide range of machinery and equipment and falling tree parts. To mitigate this risk, the Authority has implemented a number of measures including the following:
 - training including specific licences and the safe graves program
 - procedures including forms and checklists
 - maintenance of plant and equipment consistent with the strategic asset management plan
 - burial risk assessment, and close supervision of the burial process
 - workplace safety representatives and other workplace health and safety procedures
 - personal protective equipment
 - workplace safety inspections and associated action plans
 - development of a tree register
- Failure to develop and incorporate alternative income streams. The Authority Board will continue to work with the Government to develop new or expanding income stream opportunities to meet the Authority's medium to long term needs.
- Inconsistency between the amounts of Perpetual Care Trust (PCT) funds being set aside and funds available for current maintenance. It is important that the amount set aside is proportional to the current operational needs of the Authority. Should the balance not be correct then there is significant risk that the Authority will operate deficits in the short to medium term. A review of PCT arrangements completed in January 2017 has recommended a review of the annual fee schedule and reduced Perpetual Care Reserve percentages in the short term which combined will allow the Authority to operate with an improved operating outcome and positive cash flow. These have been incorporated into the 2017-18 Budget.

2017-18 Priorities and Next Three Financial Years

- Ensure the financial viability of the Authority by adapting practices and services to meet the needs of the market.
- Maintain the high level of services and grounds maintenance provided to the community.
- Plan and commence the extension to Woden Cemetery to ensure sufficient availability of burial space for South Canberra subject to community consultation and statutory planning processes.
- Develop additional income streams and improve operational efficiency.

Estimated Employment Level and Employment Profile

Table 1: Estimated employment level

	2015-16 Actual Outcome	2016-17 Budget	2016-17 Estimated Outcome	2017-18 Budget
Staffing (FTE)	16	18	14	17

Note:

1. The variations primarily relate to the engagement of contractors to fill vacancies.

Table 2: 2017-18 employment profile

Classification	Male	Female	Total
SOGA	1		1
SOGC	1		1
ASO6	0	2	2
ASO4	1	1	2
T04	1		1
GSO7	1		1
GSO8	1		1
TO2	2		2
GSO5/6	6		6
Total	14	3	17

Key Performance Indicators for 2017-18

Table 3: Key performance indicators ⁵

	2016-17 Targets	2016-17 Estimated Outcome	2017-18 Targets
a. Number of clients choosing to do business with Canberra Cemeteries – proportional to the number of deaths annually in the ACT ¹	35%	35%	35%
b. Level of client and stakeholder satisfaction with Canberra Cemeteries ²	98%	98%	95%
c. Level of matters raised by unsatisfied clients and stakeholders resolved by Canberra Cemeteries operations ³	100%	100%	100%
d. Average number of years of supply of interment spaces for major denominational groups ⁴	4	4	4

Notes:

1. Death statistics are sourced from the *Australian Bureau of Statistics 3302.0 - Deaths, Australia, June 2016* (latest available).
2. Level of client satisfaction is obtained by a survey of funeral directors who regularly access Canberra Cemeteries and is supported by a post burial satisfaction survey provided to all willing customers.
3. Details extracted from computerised customer service system.
4. Calculated from inventory data compared to number of burials per denomination. The Authority Board believes that four years provides adequate time for planning and installation of new areas as required. Falling below this level increases the risk that there will be insufficient spaces in the future.
5. The Authority's governing board is intending to maintain these for the medium term future.

Assessment of Performance Against 2016-17 Objectives

The Authority's performance against its 2016-17 objectives and targets included in its 2016-17 Statement of Intent shows that the Authority has broadly met its targets and should continue to do so in the short term. Further non-financial and performance outcomes are detailed below:

- The Authority has continued to maintain a portion of market share equivalent to at least 35 per cent of deaths in the ACT.
- Contributions to PCT funds are in line with the requirements of the *Cemeteries and Crematoria Act 2003*.
- The level of services and maintenance standards to the community has been maintained to a high standard.
- For the third year in succession, the optional post burial survey conducted by the Authority did not receive enough returns to date to provide statistically valid results. However, Funeral Directors continue to rate the performance of the Authority very highly.

- Work has started on the design phase of the extension to Woden Cemetery and is subject to community consultation and statutory planning processes.
- The Authority continues to recycle materials including bulk composting of organic waste, both on and off-site, resulting in lower operational costs and environmental impacts.
- The Authority continues to adopt Human Resource Management practices in line with the ACT Public Service to provide a productive and satisfying working environment.
- The financial audit conducted by the ACT Auditor-General for the 2015-16 financial year was unqualified.

Strategic Asset Management Plan

Asset strategy

The Authority is a self-funding statutory authority and manages all cemeteries related infrastructure to provide an efficient and reliable service to the community.

The Authority prepares a Strategic Asset Management Plan (SAMP) every three years to plan the maintenance strategy for all assets included in its assets inventory. The purpose of SAMP is to provide a reference document for the financial and operational asset management of all asset groups owned and managed by the Authority. SAMP includes asset data and financial information as at 30 June 2017. The triennial plan is reviewed in accordance with the TCCS Strategic Asset Management Framework on an annual basis to assess strategic directions and progress against planned activities, however, the data underpinning the plan is only reviewed in detail every three years.

The SAMP outlines the current and expected levels of service for the delivery of maintenance services and capital works programs in detail. The expected levels of service are determined by a thorough analysis of service objectives, future demand, feedback from community consultations, ACT's population trends and the availability of resources.

The SAMP also reports on a detailed lifecycle management of all critical asset groups and the budget required to maintain the Authority's assets at an operational level that meets relevant Australian national standards throughout their useful life. The Authority has developed a robust risk register to identify and mitigate/manage corporate, strategic, operational and asset management risks.

The Authority has adopted a continuous cycle for the improvement of its asset management maturity level. In order to achieve the desired maturity levels, the first step is to identify the gaps between the current and future practices and the resources and training required to fill these gaps. After careful analysis of the difference between the current and desired levels of maturity improvement, actions are prioritised and improvement plans are recommended. These plans are implemented considering the availability of resources and funding. The outcome of these implemented improvement actions are monitored for a planned time period to analyse the results. This improvement cycle is continuous and provides opportunities for improvements in processes, procedures, and practices of asset management performance.

Asset Portfolio

The Authority's portfolio comprises significant landscaping, cemetery specific structures and various buildings including two residential cottages and office accommodation.

Table 4: Cemeteries under management

Gungahlin Cemetery	Mitchell
Woden Cemetery	Phillip
Hall Cemetery	Hall

Table 5: Major assets Gungahlin

Burial Areas and associated landscaping
Caretaker's Cottage
Office Complex
Public Toilets
Works Depots
Sheds and Carports
Roads and Paving
Fences
Memorial Walls and Outdoor Chapel
Irrigation System for turf and landscaping including Dam and Bore Pumping Systems

Table 6: Major assets Woden

Burial Areas and associated landscaping
Caretaker's Cottage
Waiting Rooms and Public Toilets
Works Depots
Sheds and Carports
Roads and Paving
Fences
Mausoleum – doubled in size in 2015
Landscaping and Irrigation

Woden cemetery extension

In 2016-17 financial year work began on an extension to Woden Cemetery with expected completion in 2018, subject to community consultation and statutory planning processes being completed. Stage 1 of this extension will provide additional burial space for at least 10 years of sales at current rates. This will maintain the availability of burial options in South Canberra.

Hall cemetery

The Authority is not intending to expand the cemetery at Hall at this stage. A suitable site has been identified but until environmental concerns for the whole of the cemetery can be addressed the Authority believes that the risk is too high to proceed.

Monitoring and Reporting

The ACT Public Cemeteries Authority shall satisfy the requirements of the Chief Minister's Annual Reports Directions.

The Authority's Annual Report will, amongst other things, report against the requirements of this Statement of Intent.

The *Financial Management Act 1996* authorises the Treasurer to obtain financial and other statements from the Authority for a stated period including annual, quarterly and monthly reporting.

Monthly Reporting

The Authority's Board prepares monthly financial reports for internal scrutiny and management. Copies of these reports are provided to TCCS.

These reports include tables and variance analysis for:

- Operating Statement
- Balance Sheet
- Cash Flow Statement
- Capital works progress reports

Annual Reporting

As part of preparations for end of year reporting the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) will advise the dates when the following documents are required at the CMTEDD and at the ACT Auditor-General's Office:

- certified financial statements
- management discussion and analysis
- a full and accurate set of audited financial records for the preceding financial year in the form requested
- consolidation packs relating to the annual financial statements, draft and final

Financial Arrangements

The Authority is a self-funded statutory authority, in normal circumstances, requiring no supplementary funding from the ACT Government.

Financial Statements

Budgeted financial statements for the 2017-18 Budget year, as well as forward estimates for the three financial years appear below.

- Operating Statement
- Balance Sheet
- Statement of Changes in Equity
- Cash Flow Statement

Financial Statements

Table 7: ACT Public Cemeteries Authority: Operating Statement

2016-17 Budget		2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Income							
Revenue							
3,456	User Charges	3,980	4,026	1	4,349	4,501	4,659
92	Interest	148	148	-	151	154	157
68	Distribution from Investments with the Territory Banking Account	0	0	-	0	0	0
1,252	Other Revenue	1,388	1,397	1	1,526	1,579	1,635
4,868	Total Revenue	5,516	5,571	1	6,026	6,234	6,451
Gains							
4,868	Total Income	5,516	5,571	1	6,026	6,234	6,451
Expenses							
1,615	Employee Expenses	1,705	1,623	-5	1,645	1,665	1,687
206	Superannuation Expenses	152	154	1	156	159	161
715	Supplies and Services	955	950	-1	971	998	1,022
422	Depreciation and Amortisation	466	460	-1	458	384	374
430	Cost of Goods Sold	584	609	4	625	640	657
1,768	Other Expenses	1,942	1,663	-14	1,816	1,880	1,946
5,156	Total Expenses	5,804	5,459	-6	5,671	5,726	5,847
-288	Operating Result	-288	112	139	355	508	604
-288	Total Comprehensive Income	-288	112	139	355	508	604

Table 8: ACT Public Cemeteries Authority: Balance Sheet

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
Current Assets							
4,446	Cash and Cash Equivalents	5,748	5,396	-6	5,637	6,007	6,463
640	Receivables	70	71	1	76	81	86
18	Inventories	300	300	-	300	300	300
23	Other Assets	31	32	3	33	34	35
5,127	Total Current Assets	6,149	5,799	-6	6,046	6,422	6,884
Non Current Assets							
436	Receivables	0	0	-	0	0	0
3,500	Inventories	2,950	3,361	14	3,314	3,267	3,220
4,020	Property, Plant and Equipment	3,759	4,117	10	4,479	4,865	5,261
46	Intangible Assets	18	18	-	18	18	18
954	Capital Works in Progress	642	642	-	642	642	642
8,956	Total Non Current Assets	7,369	8,138	10	8,453	8,792	9,141
14,083	TOTAL ASSETS	13,518	13,937	3	14,499	15,214	16,025
Current Liabilities							
955	Payables	161	169	5	177	185	193
683	Employee Benefits	537	611	14	685	759	833
982	Other Liabilities	6,737	6,960	3	7,083	7,206	7,329
2,620	Total Current Liabilities	7,435	7,740	4	7,945	8,150	8,355
Non Current Liabilities							
115	Employee Benefits	20	22	10	24	26	28
5,425	Other Liabilities	0	0	-	0	0	0
5,540	Total Non Current Liabilities	20	22	10	24	26	28
8,160	TOTAL LIABILITIES	7,455	7,762	4	7,969	8,176	8,383
5,923	NET ASSETS	6,063	6,175	2	6,530	7,038	7,642
REPRESENTED BY FUNDS EMPLOYED							
4,390	Accumulated Funds	4,530	4,642	2	4,997	5,505	6,109
1,533	Asset Revaluation Surplus	1,533	1,533	-	1,533	1,533	1,533
5,923	TOTAL FUNDS EMPLOYED	6,063	6,175	2	6,530	7,038	7,642

Table 9: ACT Public Cemeteries Authority: Statement of Changes in Equity

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
	Opening Equity						
4,678	Opening Accumulated Funds	4,818	4,530	-6	4,642	4,997	5,505
1,533	Opening Asset Revaluation Reserve	1,533	1,533	-	1,533	1,533	1,533
6,211	Balance at the Start of the Reporting Period	6,351	6,063	-5	6,175	6,530	7,038
	Comprehensive Income						
-288	Operating Result - Including Economic Flows	-288	112	139	355	508	604
-288	Total Comprehensive Income	-288	112	139	355	508	604
	Closing Equity						
4,390	Closing Accumulated Funds	4,530	4,642	2	4,997	5,505	6,109
1,533	Closing Asset Revaluation Reserve	1,533	1,533	-	1,533	1,533	1,533
5,923	Balance at the end of the Reporting Period	6,063	6,175	2	6,530	7,038	7,642

Table 10: ACT Public Cemeteries Authority: Cash Flow Statement

2016-17 Budget		2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
4,554	User Charges	3,952	3,794		3,999	4,198	4,355
73	Interest Received	136	136	-	139	142	145
68	Distribution from Investments with the Territory Banking Account	0	0	-	0	0	0
514	Other	1,914	1,897	-1	2,040	2,096	2,153
5,209	Operating Receipts	6,002	5,827	-3	6,178	6,436	6,653
Payments							
1,479	Employee	1,601	1,597	..	1,619	1,639	1,661
206	Superannuation	152	154	1	156	159	161
708	Supplies and Services	939	1,004	7	1,027	1,054	1,078
393	Related to Cost of Goods Sold	347	366	5	381	396	413
2,227	Other	2,457	2,242	-9	2,405	2,469	2,535
5,013	Operating Payments	5,496	5,363	-2	5,588	5,717	5,848
196	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	506	464	-8	590	719	805
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
49	Proceeds from Sale/Maturity of Investments	6	0	-100	0	0	0
49	Investing Receipts	6	0	-100	0	0	0
Payments							
892	Purchase of Property, Plant and Equipment	192	816	325	349	349	349
892	Investing Payments	192	816	325	349	349	349
-843	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-186	-816	-339	-349	-349	-349
-647	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	320	-352	-210	241	370	456
5,093	CASH AT THE BEGINNING OF REPORTING PERIOD	5,428	5,748	6	5,396	5,637	6,007
4,446	CASH AT THE END OF REPORTING PERIOD	5,748	5,396	-6	5,637	6,007	6,463

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- user charges:
 - the increase of \$0.524 million in the 2016-17 estimated outcome from the original budget is due to one off mausoleum sales in Gungahlin and higher than expected sales of allotments.
- other expenses:
 - the decrease of \$0.279 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to the decrease in the perpetual care contribution percentages as determined by the Minister.

Balance Sheet

- Changes in the balance sheet between the 2016-17 estimated outcome and the original budget generally reflects audited outcome adjustment for 2015-16.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.