



Australian Capital Territory

Budget

2015-16

Budget Statements

Territory and Municipal Services Directorate

ACTION

ACT Public Cemeteries Authority

For Canberra

Guide to the Budget Papers

Structure and content of the 2015-16 Budget Papers

The 2015-16 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

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

Summarises the 2015-16 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government. Details of the projected 2015-16 Budget results are provided, as well as background information on the development of the 2015-16 Budget, including economic conditions and federal financial relations.

Also provides an overview of the Territory's infrastructure investment program and details of the 2015-16 expense, infrastructure and capital, and revenue initiatives.

Full accrual financial statements and notes are provided for all sectors.

Budget Statements

Information on each directorate and Territory authority and corporation is broken up into several smaller documents. This includes output classes (where relevant), descriptions of functions, roles and responsibilities, together with major strategic priorities.

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Enquiries about this publication should be directed to the Chief Minister, Treasury and Economic Development Directorate.

GPO Box 158, Canberra City 2601

<http://www.act.gov.au/budget>

Telephone: Canberra 13ACT1 or 13 22 81



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TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

Purpose

The Territory and Municipal Services (TAMS) Directorate (the Directorate) plays a key role in building and maintaining Canberra's environment, social, cultural and economic capital.

The Directorate delivers a range of services to the Canberra community including public transport, libraries, waste and recycling services, infrastructure maintenance and management of territory assets including recreational facilities.

The Directorate is invested in 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.

Healthy living spaces for the enjoyment of the people of Canberra are cultivated by the Directorate, while ensuring that the ACT's natural and cultural environments are protected, preserved and enhanced.

Providing operational and strategic management of parks and reserves across the ACT including the National Arboretum Canberra, Tidbinbilla Nature Reserve, Namadgi National Park and Canberra Nature Park is a core function of TAMS.

As a regulator, the Directorate ensures compliance with Territory and national standards in areas such as animal control and welfare. It also supports the appropriate use, management and conservation of unleased and urban public lands and public open space.

Capital Linen Service, ACT NoWaste and Yarralumla Nursery are managed by TAMS and it also has administrative oversight responsibility for the ACT Public Cemeteries Authority which operates Woden, Gungahlin and Hall cemeteries.

The Directorate connects with the community in numerous ways in the delivery of its functions and strives to be proactive while at the same time, ensuring customer interactions are both responsive and positive. To ensure services meet community needs and expectations, customers are engaged and consulted using a variety of mechanisms.

2015-16 Priorities

Strategic and operational priorities to be pursued in 2015-16 include:

- progressing capital works projects to maintain a safe and efficient road network, including completion of the new Majura Parkway and the upgrade of Constitution Avenue, bridge strengthening works on the Monaro Highway, continuing work on the duplication of Ashley Drive, duplication of Gundaroo drive from Mirrabai Drive to

Gungahlin Drive and forward design work on intersection upgrades, road duplications and road network augmentations;

- Progressing cycle path upgrades at Sullivan's Creek and constructing new shared walking and cycling paths at Bowen Park. TAMS will also undertake design work on the Molonglo to the City cycle highway and improved cycling connections at Woden and Belconnen Town Centres, as well as a feasibility study on a cycle path linking West Belconnen to the City;
- progressing active travel initiatives by investing in the design and construction of age friendly road crossings and path widening;
- supporting the Capital Metro Agency in the development of a light rail network, including developing options for integrated transport networks, fare and ticketing strategies, and upgrading the Public Transport ICT system;
- continuing to support infrastructure development through industry consultation and timely assessment of development application approvals related to infrastructure assets;
- progressing the ACT Waste Management Strategy 2011-2025 by investigating future waste management strategies, including resource recovery and energy from waste;
- expanding the Mugga Lane Resource Management Centre to ensure ongoing landfill capacity and continuing the bulky waste collection service;
- reducing the ACT's vulnerability to bushfire by increasing fire management activities;
- actively manage the Lower Cotter Catchment area following the construction of the enlarged Cotter Dam to ensure water quality;
- continuing to improve the long term condition and sustainability of endangered species by undertaking habitat improvement works, associated with environmental offsets programs. These works include;
 - the Golden Sun Moth habitat within Kinlyside Nature Reserve,
 - extending Mulligans Flat and Goorooyaroo Nature Reserves, and
 - improving Justice Robert Hope Park, Isaacs and the Pinnacle Nature Reserves,
- continuing to support the RSPCA to enable it to provide animal welfare services to the ACT community;
- continuing to provide on-ground support to volunteer groups in the ACT's parks and reserves.

Estimated Employment Level

Table 1: Estimated Employment Level

	2013-14 Actual Outcome	2014-15 Budget	2014-15 Estimated Outcome	2015-16 Budget
Staffing (FTE)	1,063	1,037	886 ¹	928 ²

Notes:

1. The reduction in the estimated employment levels compared to budget is largely due to changed administrative arrangements in 2014 which resulted in Canberra Connect and ACT Property Group being transferred to Chief Minister, Treasury and Economic Development Directorate, partly offset by increases from the in-sourcing of cleaning and horticultural maintenance contracts.
2. Employment levels between the 2014-15 estimated outcome and the 2015-16 budget are expected to rise by 42; reflecting new initiatives (4), staff transfer to Public Transport Branch from ACTION (11) and recruitment to vacant positions (27).

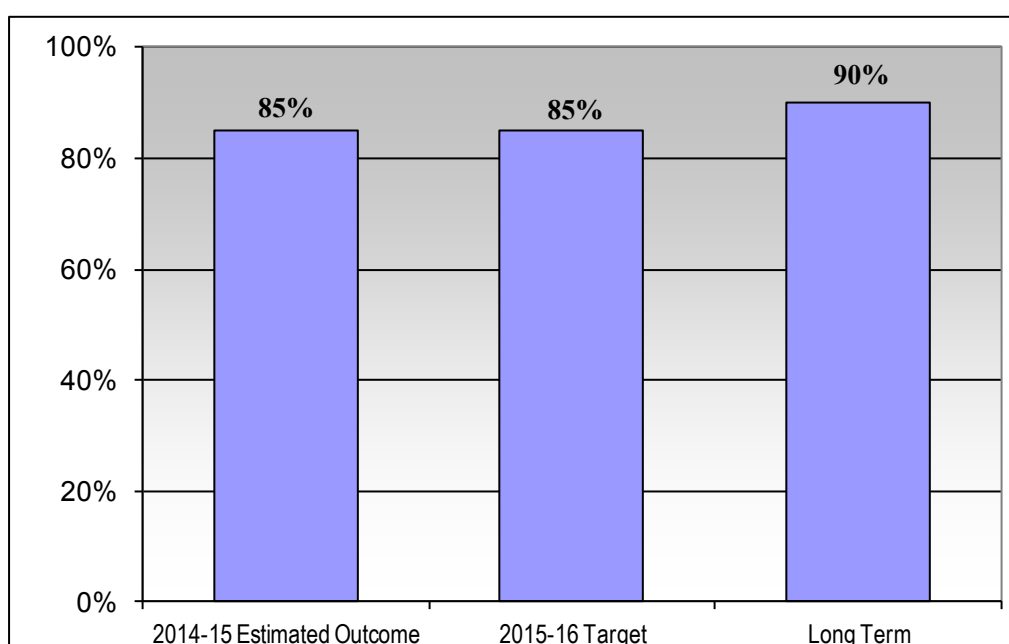
Strategic Objectives and Indicators

Strategic Objective 1

Deliver High-Quality Services

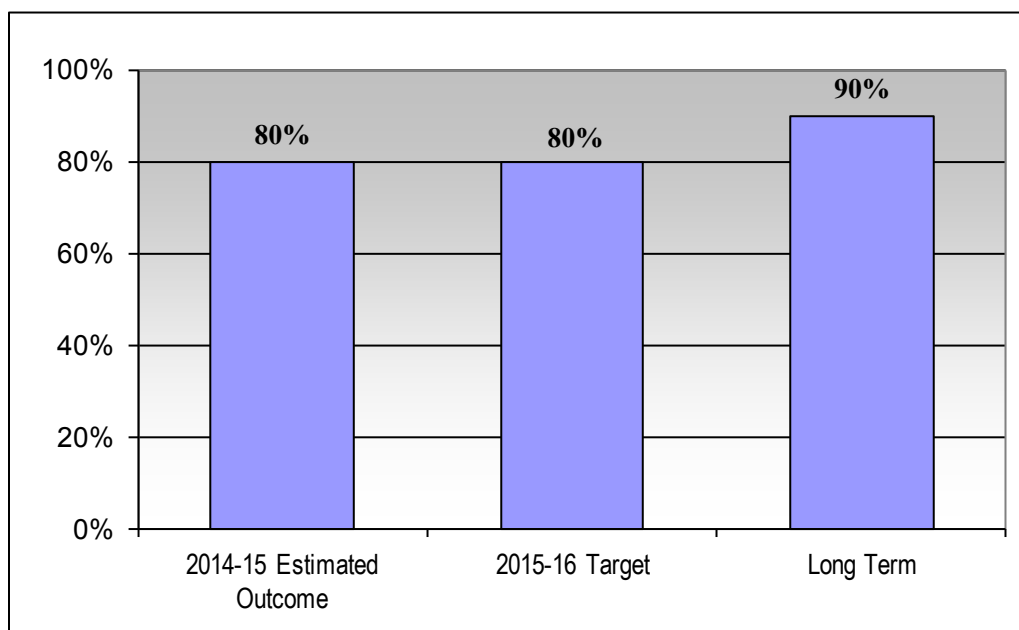
The Canberra Plan: Towards our Second Century articulates the Government’s priorities through seven strategic themes, one of which refers to the delivery of high quality services. One of the Directorate’s objectives is to ensure that services are consistently of high quality, timely, effective and cost efficient and meet the needs of the community; that the city is well maintained and its assets protected; and that members of the community are able to participate in the making of decisions that affect them.

Figure 1: Strategic Indicator 1.1: Customer Satisfaction Continues to Demonstrate Improvement



Overall customer satisfaction with the Directorate's 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, ACTION services, parks and reserves.

Figure 2: Strategic Indicator 1.2: Satisfaction with Community Engagement Continues to Demonstrate Improvement



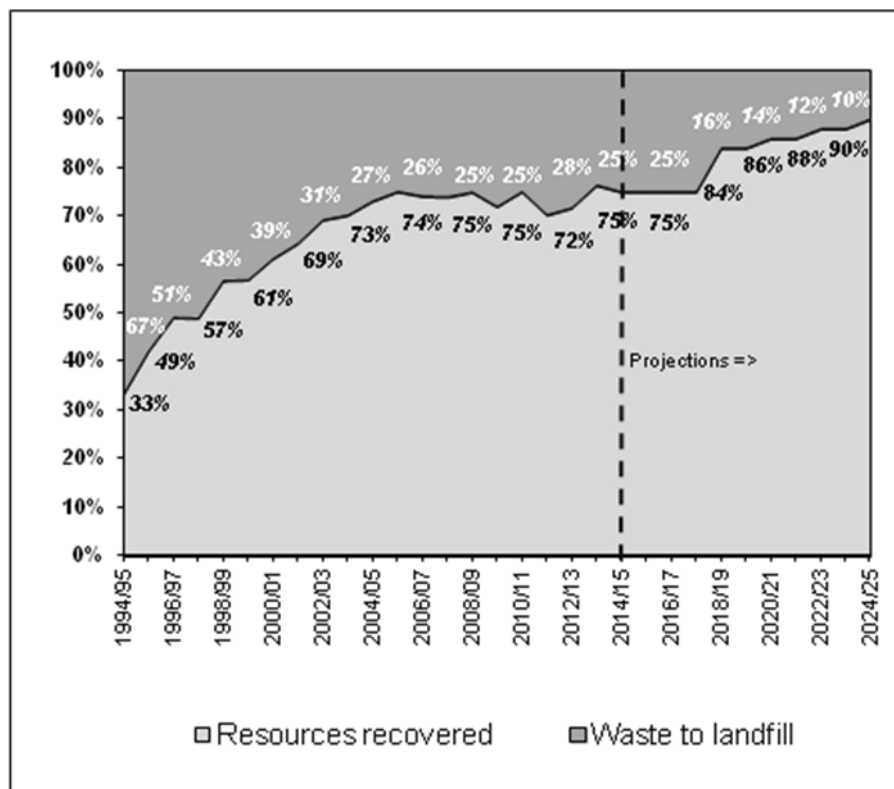
The Directorate undertakes a wide range of community engagement activities including public meetings, forums, online and hardcopy surveys, telephone surveys, discussion groups, focus groups, seminars and workshops utilising local and social media. This indicator will be measured through a range of community engagement activities undertaken, as well as through overall satisfaction with the community engagement process for those participating members of the public. Satisfaction level will be measured through a feedback process that is integrated into major consultation activities.

Strategic Objective 2

A Sustainable Future

A sustainable future is one of the Government’s strategic themes articulated in *The Canberra Plan: Towards our Second Century*. Its objective is to ensure that Canberra becomes a fully sustainable city and region and that future development is environmentally sensitive; to maintain and protect natural assets, including flora and fauna; 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.

Figure 3: Strategic Indicator 2.1: Reduction in Waste Going to Landfill as a Proportion Recovered from the Waste Stream



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 are combined to provide a total waste generation level.

A feasibility study will be conducted in 2015-16 to investigate future waste management strategies, including facilities and operating models to increase the level of recycling in the Territory in order to continue to reduce the proportion of waste going to landfill, helping the ACT to achieve its target of 90% resource recovery by 2024-25.

Note that the projections in figure 3 do not include the potential impact of increased tonnage going to landfill as a result of the Mr Fluffy asbestos demolition program.

Output Class

Output Class 1: Territory and Municipal Services

Table 2: Output Class 1: Territory and Municipal Services

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000
Total Cost¹	521,264	506,152
Government Payment for Outputs	325,918	328,180

Note:

1. Total cost includes depreciation and amortisation of \$143.1 million in 2014-15 and \$147.2 million in 2015-16.

Output 1.1: Information 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 3: Output 1.1: Information Services

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000
Total Cost^{1,2}	28,271	18,924
Government Payment for Outputs²	22,861	15,598

Notes:

1. Total cost includes depreciation and amortisation of \$3.0 million in 2014-15 and \$2.7 million in 2015-16.
2. Canberra Connect was transferred by administrative arrangement to Chief Minister, Treasury and Economic Development Directorate on the 15th December 2014. The estimated outcome for 2014-15 includes the costs and GPO related to the Canberra Connect shopfront network, contact centres and internet service for the period 1 July 2014 to 15 December 2014.

Output 1.2: Roads and Sustainable Transport

Management of the ACT's road and associated assets, stormwater infrastructure, community paths, bridges, traffic signals, streetlights and car parks. This output also includes the provision of ACTION bus services.

Table 4: Output 1.2: Roads and sustainable Transport

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000
Total Cost¹	340,325	333,542
Government Payment for Outputs	196,995	198,922

Note:

1. Total cost includes depreciation and amortisation of \$127.5 million in 2014-15 and \$131.9 million in 2015-16.

Output 1.3: Waste and Recycling

Provision of domestic waste and recyclables collection services, operation of resource management and recycling centres, and implementation and evaluation of waste management programs, including household garbage and recycling.

Table 5: Output 1.3: Waste and Recycling

	2014-15	2015-16
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost¹	34,559	35,697
Government Payment for Outputs	24,647	27,535

Note:

1. Total cost includes depreciation and amortisation of \$2.3 million in 2014-15 and \$2.3 million in 2015-16.

Output 1.4: Land Management

Planning and management of the ACT's parks, reserves, open space system and plantations, including associated community infrastructure. The land manager role includes maintaining the look and feel of the city; management of land for recreational use; conservation management, including management of national parks, nature reserves and the urban forest; fire management; and pest and weed control. This output also includes management of the National Arboretum Canberra and the Yarralumla Nursery.

Table 6: Output 1.4: Land Management

	2014-15	2015-16
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost¹	97,239	96,822
Government Payment for Outputs	74,198	78,853

Note:

1. Total cost includes depreciation and amortisation of \$8.7 million in 2014-15 and \$8.7 million in 2015-16.

Output 1.5: Regulatory Services

Administration of regulatory activities to protect and enhance the natural and built environment. Provision of advice, education and compliance services to Government and the community in relation to municipal ranger functions, domestic animal management, plant and animal licensing and significant tree protection.

Table 7: Output 1.5: Regulatory Services

	2014-15	2015-16
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost¹	7,989	7,884
Government Payment for Outputs	7,217	7,272

Note:

1. Total cost includes depreciation and amortisation of \$0.022 million in 2014-15 and \$0.022 million in 2015-16.

Output 1.6: 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 8: Output 1.6: Capital Linen Service

	2014-15	2015-16
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost¹	12,881	13,283
Government Payment for Outputs	0	0

Note:

1. Total cost includes depreciation and amortisation of \$1.6 million in 2014-15 and \$1.6 million in 2015-16.

Accountability Indicators

Output Class 1: Territory and Municipal Services

Output 1.1: Information Services

Table 9: Accountability Indicators Output 1.1

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets
ACT Library Services			
a. Library visits per capita ¹	5.5	5.5	5.5
b. Items borrowed per capita ¹	8.7	8.2	8.2
c. Percentage of population who are registered library members ²	57%	57%	57%
d. Customer satisfaction with library services ³	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 5 years	60%	61%	60%
g. Number of ACT publications or items added to the heritage collection	12,000	12,000	12,000
Canberra Connect⁴			
h. Customer volume – number of customer interactions with Canberra Connect ^{5,6}	3.4 million	4.4 million	n/a
i. Service accessibility – percentage of attempted customer interactions successfully undertaken	98%	98%	n/a
j. Percentage of customers satisfied with ease of transaction with Canberra Connect ⁷	0	0	n/a
k. Customer satisfaction with Canberra Connect services ⁷	0	0	n/a
l. Average direct cost per customer interaction	\$1.77	\$1.44	n/a

Notes:

1. 2015-16 target is based on a population of 390,500.
2. 2015-16 target is based on a population of 390,500 with 57 per cent of the population representing approximately 222,600 library members.
3. The survey includes public libraries only and does not include the Virtual and Heritage Libraries.
4. Canberra Connect was transferred to Chief Minister, Treasury and Economic Development Directorate (CMTEDD) on 15 December 2014 following administrative arrangements. 2014-15 targets have been amended to represent the appropriate portion of the reporting period.
5. 2014-15 amended target represents 0.2 million shopfront transactions, 0.3 million contact centre transactions and 2.9 million web transactions. An interaction represents all transactions including web transactions, over the counter at shopfronts and phone calls to the call centre.
6. The estimated outcome is above the amended target due to the actual level of web transactions as at 15th December 2014 being significantly above target.
7. Satisfaction is measured from responses to an annual survey of customers regarding their interaction with the Canberra Connect channels, this survey will be undertaken by CMTEDD.

Output 1.2: Roads and Sustainable Transport

Table 10: Accountability Indicators Output 1.2

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets
Infrastructure			
a. Annual percentage of territorial roads resurfaced ^{1,2}	5%	3.2%	5%
b. Annual percentage of municipal roads resurfaced ²	4%	2.3%	4%
c. Percentage of customers satisfied with the public road network	>70%	>70%	>70%
d. Percentage of territorial roads in good condition ¹	>86%	>88%	>86%
e. Percentage of bridges that meet SM1600 standard on the B Double Network ³	>75%	>78%	>75%
Sustainable Transport			
f. Increase in length (km) of on-road cycle lanes ⁴	25	25	25
g. Increase in length (km) of community paths ⁵	35	35	35
h. Customer satisfaction with access to cycle and walking paths	85%	85%	85%

Notes:

1. Territorial roads are sealed major roads that have the principal 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. 2014-15 estimated outcome is below target largely due to some intersections having pavement conditions that have required more expensive asphalt overlays (rather than re-sealing), there has also been a need to increase preparatory patching work prior to resealing. These factors have limited the total area of resurfacing achieved.
3. SM1600 standard is a theoretical loading designated by Australian Standards 5100 2004 Bridge Design which should ensure that bridges can carry future vehicle loadings.
4. 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.
5. Increases in community paths are measured using the date the 'works as executed' drawings are submitted and registered.

Output 1.3: Waste and Recycling

Table 11: Accountability Indicators Output 1.3

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets
a. Annual tonnes of waste to landfill per head of population ¹	0.65	0.60	0.6
b. Annual total resource recovery tonnage per head of population ²	1.85	1.70	1.7
c. Percentage of material recovered from the total waste stream	75%	75%	75%
d. Percentage of customers satisfied with waste collection services	>90%	>90%	>90%
e. Contract cost of landfill waste per tonne ³	\$15.50	\$16.00	\$16.00
f. Annual cost of domestic kerbside waste collection services per head of population ^{4,5}	\$21.50	\$19.50	\$19.50
g. Annual cost of domestic kerbside recycling collection services per head of population ^{4,5}	\$12.50	\$10.50	\$10.50

Notes:

1. 2015-16 target is based on an ACT population of 390,500 and Queanbeyan population of 44,000. 2015-16 target represents 0.2t household domestic waste, 0.1t construction and demolition and 0.3t relating to commercial and industrial waste.
2. 2015-16 target is based on an ACT population of 390,500 and Queanbeyan population of 44,000, the target has been reduced to reflect current levels of recovery.
3. 2015-16 target has been increased to reflect current estimates of costs.
4. 2015-16 target is based on an ACT population of 390,500.
5. 2015-16 target has been reduced to reflect current estimates of costs.

Output 1.4: Land Management

Table 12: Accountability Indicators Output 1.4

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets
a. Customer satisfaction with the Management of protected areas (Tidbinbilla Nature Reserve, Namadgi National Park and Canberra Nature Park)	90%	90%	90%
b. Implement fuel management activities – grazing – as identified under the approved Bushfire Operational Plan (BOP) ¹	100%	100%	100%
c. Implement fuel management activities – physical removal – as identified under the approved Bushfire Operational Plan (BOP) ¹	100%	100%	100%
d. Implement fuel management activities – slashing - as identified under the approved Bushfire Operational Plan (BOP) ¹	100%	100%	100%
e. Implement fuel management activities – burning - as identified under the approved Bushfire Operational Plan (BOP) ¹	100%	100%	100%
f. Implement access activities - as identified under the approved Bushfire Operational Plan (BOP) ¹	100%	100%	100%
g. Customer satisfaction with the management of Town and District Parks	90%	90%	90%
h. Customer satisfaction with maintenance of street trees	70%	70%	70%
i. Customer satisfaction with children’s play equipment being well maintained	90%	90%	90%
j. Customer satisfaction with the general look and feel of local suburban shopping centres	75%	75%	75%
k. The level of visitor satisfaction at the National Arboretum Canberra	85%	85%	85%
l. Plant spoilage within industry standard ²	<10%	<10%	<10%

Notes:

1. The TAMS Bushfire Operational Plan (BOP) is an annual works plan legally required under the *Emergencies Act 2004*, for all TAMS fuel management activities and is aimed at mitigating the adverse impact of unplanned fires.
2. Plant spoilage at Yarralumla Nursery.

Output 1.5: Regulatory Services

Table 13: Accountability Indicators Output 1.5

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets
a. Number of dogs processed by the Domestic Animal Shelter	1,300	1,250	1,300
b. Percentage of saleable stray and abandoned dogs re-homed	90%	90%	90%
c. Remove abandoned vehicles on unleased land within nine calendar days ¹	100%	94%	100%
d. Respond to complaints of public safety issues within 2 days ²	100%	98%	100%
e. Response and collection of 'sharps' on unleased and within 4 hours	100%	100%	100%
f. Responses on Development Applications referred from the Environment and Planning Directorate completed within agreed timeframes ³	85%	80%	85%
g. Respond to developers submissions within adopted timeframes ⁴	85%	90%	85%
h. Streamline regulatory processes for applications for outdoor dining on public unleased land ⁵	100%	100%	n/a

Notes:

- Commences from date of notification.
- Issues include line of sight, overhanging foliage, obstructions on nature strip and signs that pose immediate safety hazard.
- Agreed timeframe is 15 working days.
- Adopted timeframe is 20 working days.
- This indicator was completed in November 2014 by publishing guidelines for outdoor dining and amending the *Public Unleased Land Act 2013* to streamline the application process.

Output 1.6: Capital Linen Service

Table 14: Accountability Indicators Output 1.6

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets
a. Total tonnes of laundry delivered ¹	5,450	5,622	5,750
b. Retain certification of Quality Management System Standard AS/NZS ISO 9001:2008	100%	100%	100%

Notes:

- The increase reflects new growth in the delivery of linen to the health and accommodation sectors.

Changes to Appropriation

Table 15: Changes to appropriation—Government Payment for Outputs, Controlled

	2014-15 Est. Out. \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	329,386	302,608	302,750	311,289	311,289
FMA Section 16B Rollovers from 2013-14					
Commonwealth Grants – Centenary of Canberra – Constitution Avenue Upgrade NP	10,116	-	-	-	-
Enhanced Biodiversity Stewardship	279	-	-	-	-
Transport for Canberra – Public Transport Improvements	97	-	-	-	-
2015-16 Budget Policy Adjustments					
Additional Funding for Animal Welfare Services	-	178	183	187	192
Better Roads for Gungahlin – Horse Park Drive Duplication	-	500	500	-	-
Boosting Municipal Services in New Suburbs Chifley – Hindmarsh Drive, Launceston Street and Eggleston Crescent intersection	-	2,201	1,913	1,960	2,010
Continuation of Service Agreement with the RSPCA-ACT	-	256	-	-	-
Continuation of the Bulky Waste Collection Scheme	-	400	-	-	-
Continuation of Waste Management Services	-	1,010	-	-	-
Continued Investment in Infrastructure Dunlop – Lance Hill Avenue and Ginninderra Drive intersection augmentation	-	566	583	609	620
Enhancing the Protection of Endangered Species and Habitat	-	100	-	-	-
Improved Waste Resource Recovery Management of the Lower Cotter Catchment	-	929	996	1,047	1,906
More mowing, weed removal, tree maintenance, lake cleaning and graffiti prevention in our suburbs	-	1,975	830	-	-
One Stop Shop for Environmental Approvals Pialligo and Airport Road Network	-	788	734	575	581
Public Place Recycling in the City	-	2,550	2,050	1,681	1,723
Reducing the ACT's Vulnerability to Bushfire Spence – Kuringa Drive and Owen Dixon Drive intersection augmentation	-	109	111	115	117
Support for Parkcare	-	-	900	-	-
Transport for Canberra – Community transport coordination	-	50	51	52	53
Transport for Canberra – Nightrider services continuation	-	1,835	2,342	2,196	2,846
Transport for Canberra – Supporting operational capacity	-	100	-	-	-
Transport for Canberra – Transport reform initiatives	-	165	170	176	180
	-	496	-	-	-
	-	130	134	-	-
	-	17,204	-	-	-
	-	690	-	-	-

	2014-15 Est. Out. \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Urban Renewal Program – Belconnen Town Centre improved cycling connections	-	100	-	-	-
Urban Renewal Program – Kingston Group Centre – Pedestrian and cycling accessibility improvements – Stage 1	-	150	-	-	-
Urban Renewal Program – Molonglo to the City cycle highway	-	200	-	-	-
Urban Renewal Program – Tuggeranong Town Centre improved cycling connections	-	100	-	-	-
Urban Renewal Program – West Belconnen to the City improved cycling connections	-	100	-	-	-
Urban Renewal Program – Woden Town Centre cycle and pedestrian network improvements	-	250	-	-	-
Urban Trees Study	-	130	-	-	-
Weetangera – Belconnen Way and Springvale Drive intersection augmentation	-	170	-	-	-
Better Roads for Gungahlin – Gundaroo Drive Duplication – Stage 1	-	-	-	-	315
Domestic Animal Services Incident Management System	-	-	-	5	5
Urban Renewal Program – Acton – Sullivans Creek cycle path upgrades	-	-	-	15	30
Urban Renewal Program – Barton – Bowen Park cycle path	-	-	-	6	12
Urban Renewal Program – Erindale Group Centre – Gartside Street (south) development – Stage 1	-	-	-	-	6
Urban Renewal Program – Kambah Group Centre – Public domain improvements – Stage 1	-	-	-	-	1
Urban Renewal Program – Oaks Estate river corridor heritage walk improvements – Stage 1	-	-	-	-	2
Urban Renewal Program – Phillip trade service area parking management	-	-	-	3	6
Urban Renewal Program – Tuggeranong – Anketell Street (north) upgrade – Stage 1	-	-	-	3	6
Urban Renewal Program – Tuggeranong Valley and Kaleen age friendly facilities	-	-	-	-	5
Urban Renewal Program – Weston Group Centre – Brierly Street and Trenerry Square upgrades	-	-	-	-	6
Urban Renewal Program – Woden – Canberra Hospital Connections	-	-	-	4	8
Contribution to Urban Renewal and Access Canberra	-	(349)	(121)	(96)	(115)
General Savings	-	(1,246)	(719)	(669)	(591)
2015-16 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	3,132
Revised Indexation Parameters – ACTION	-	-	-	-	1,275
Revised Superannuation Parameters	-	(216)	(438)	(672)	(819)
Revised Superannuation Parameters – ACTION	-	(19)	(156)	(304)	(420)
Transfer – Canberra Connect – TAMS to CMTEDD	(6,010)	(14,624)	(14,845)	(14,950)	(15,005)

	2014-15	2015-16	2016-17	2017-18	2018-19
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revised Funding Profile – Automated Works as Executed Data Entry System	-	(47)	-	-	-
Revised Funding Profile – Barry Drive – Bridge Strengthening on Commercial Routes	-	-	5	15	15
Revised Funding Profile – Bridge Strengthening on Commercial Routes	-	-	(16)	(16)	-
Revised Funding Profile – Civic to Gungahlin Corridor	-	-	-	150	300
Revised Funding Profile – Commonwealth Grants – Centenary of Canberra – Constitution Avenue Upgrade NP	(8,000)	8,000	-	-	-
Revised Funding Profile – Inner North – Off Leash Dog Park	-	-	2	6	9
Revised Funding Profile – Majura Off Road Shared Path	-	-	-	100	200
Revised Funding Profile – Mugga Lane – Replace damaged septic system	-	-	-	-	7
Revised Funding Profile – National Arboretum Canberra – Event terrace and precinct facilities	-	-	-	-	15
Revised Funding Profile – National Arboretum Canberra – Water Security	-	(10)	(31)	5	40
Revised Funding Profile – Transport for Canberra – Majura Parkway	-	-	-	-	2,880
Revised Funding Profile – Transport for Canberra – Upgrading Erindale bus station	-	-	(9)	(9)	-
Revised Funding Profile – Transport for Canberra – Walking and cycling infrastructure - Stage 4	-	-	-	-	12
Revised Funding Profile – William Slim Drive/Barton Highway Roundabout Signalisation	-	-	-	-	100
Commonwealth Grants – Investment in Roads including Asset Recycling Funds	80	431	123	123	(551)
Commonwealth Grants – Interstate Road Transport Program NP	(30)	(30)	(30)	(30)	(30)
2015-16 Budget	325,918	328,180	298,012	303,576	312,373

Table 16: Changes to appropriation—Capital Injections, Controlled

	2014-15 Est. Out. \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	207,145	111,044	46,767	30,060	30,060
FMA Section 16B Rollovers from 2013-14					
Transport for Canberra – Majura Parkway	19,355	-	-	-	-
Transport for Canberra – Real Time Passenger Information System	2,671	-	-	-	-
Ashley Drive – Stage 1	2,256	-	-	-	-
Black Spot Funding	1,155	-	-	-	-
Transport for Canberra – Canberra Avenue Bus Priority Measures	879	-	-	-	-
National Arboretum Canberra – Carpark Upgrades	688	-	-	-	-
Stormwater Improvement Program – Scullin, Page, Narrabundah, O'Connor, Campbell, Braddon and Reid	602	-	-	-	-
Transport for Canberra – Variable Message Signs	531	-	-	-	-
Transport for Canberra – Bus Stop Upgrades to Disability Standards Stage 2	439	-	-	-	-
Official Opening 2013 – National Arboretum Canberra	412	-	-	-	-
Transport for Canberra – Park and Ride Facilities	407	-	-	-	-
Centenary Trail	332	-	-	-	-
Local Area Traffic Management	304	-	-	-	-
Cotter Road Duplication Stage 2 – Yarralumla Creek Bridge to Tuggeranong Parkway (Design)	292	-	-	-	-
Transport for Canberra – Belconnen to City Transitway – College Street Section	292	-	-	-	-
Barry Drive – Bridge Strengthening on Commercial Routes	276	-	-	-	-
Mitchell – Capital Linen – Replacement of HVAC System	233	-	-	-	-
Shopping Centre Upgrade Program – Red Hill and Lyons	198	-	-	-	-
Transport for Canberra – Gungahlin Town Centre Major Bus Station	196	-	-	-	-
Ashley Drive – Stage 2 (Design)	181	-	-	-	-
Yarralumla – Canberra Brickworks Site Remediation	174	-	-	-	-
Mugga Lane – Land Fill Extension Stage 5	170	-	-	-	-
Red Hill – Astrolabe Street Traffic Management Measures	166	-	-	-	-
Irrigation Infrastructure Upgrade – Black Mountain Peninsula and Other Parks	148	-	-	-	-
Remediation of Fuel Storage Facilities	148	-	-	-	-
Red Hill Nature Reserve Remediation (Design)	138	-	-	-	-
Molonglo Riverside Park Stage 1	136	-	-	-	-
Kerbside Waste Collection	135	-	-	-	-
Inner North – Off Leash Dog Park	125	-	-	-	-
Road Batter Slope Improvements to Prevent Rock Falls	116	-	-	-	-
Kingston – Wentworth Avenue Pavement Rehabilitation Stage 2 (Design)	108	-	-	-	-

	2014-15 Est. Out. \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Local Shopping Centre Upgrade Program (Design)	102	-	-	-	-
Transport for Canberra – Parkes Way Widening	98	-	-	-	-
Barbeque Upgrades	91	-	-	-	-
Upgrade of Welcoming Signs into Canberra	87	-	-	-	-
Depot Security Upgrades	83	-	-	-	-
Skate Park Upgrades – Eddison Park and Kambah Adventure Playground	65	-	-	-	-
Transport for Canberra – City Path Lighting	63	-	-	-	-
Drinking Fountains and Refill Stations	48	-	-	-	-
Jerrabomberra Wetlands Infrastructure Improvements	39	-	-	-	-
Bridge Bearing Replacement – Cotter Road and Streeton Drive	34	-	-	-	-
Transport for Canberra – Erindale Bus Station (Design)	33	-	-	-	-
Gungahlin – Recycling Drop Off Centre	32	-	-	-	-
Mugga Lane – Clean Fill Transfer Site – Technical Investigation and Design	30	-	-	-	-
Glebe Park Pavement Replacement	24	-	-	-	-
Town and District Park Upgrades	21	-	-	-	-
Transport for Canberra-Bike and Ride Facilities	18	-	-	-	-
Road Barrier Improvements – Continuation of the Program to Upgrade Selected High Priority Barriers on Belconnen Way, Ginninderra Drive and Adelaide Avenue	16	-	-	-	-
Upgrade to Public Toilet Facilities	13	-	-	-	-
Transport for Canberra – Walking and Cycling Infrastructure Stage 4 (Design)	12	-	-	-	-
Improve Pollution Control Measures at Gross Pollutant Traps	11	-	-	-	-
Transport for Canberra – Barton Bus Station	11	-	-	-	-
Road Safety Measures – Canberra Avenue and Yamba Drive	10	-	-	-	-
Weston Creek – Group Centre Parking (Design)	9	-	-	-	-
Footpath and Cyclepath Improvements – Construction of High Priority Footpaths in Holt, Belconnen, Ainslie, Watson and Phillip	6	-	-	-	-
Canberra Avenue Signage and Landscaping Improvements – Hindmarsh Drive to the ACT Border	4	-	-	-	-
Mugga Lane – Rehabilitation of Old Landfill Cells	(50)	-	-	-	-
West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	(66)	-	-	-	-
Upgrade of Melrose Drive and Eggleston Crescent to Improve Road Safety	(118)	-	-	-	-
Enhancement of Library Collections	(141)	-	-	-	-
Garbage and Recycling Bin Replacement Program	(163)	-	-	-	-
Transport for Canberra – Walking and Cycling Infrastructure Stage 3	(417)	-	-	-	-
ACTION Bus Replacement Program	(493)	-	-	-	-
National Arboretum Canberra – Water Security	(504)	-	-	-	-
Majura Off Road Shared Path	(4,340)	-	-	-	-

	2014-15 Est. Out. \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2015-16 Budget Policy Adjustments					
Better Roads for Gungahlin – Gundaroo Drive Duplication – Stage 1	-	9,900	21,285	-	-
Better Roads for Tuggeranong – Ashley Drive Duplication – Stage 2	-	4,950	10,890	8,762	-
Bridge Strengthening on Commercial Routes	-	700	-	-	-
Domestic Animal Services Incident Management System	-	158	84	-	-
Enhancing the Protection of Endangered Species and Habitat	-	1,339	3,030	1,721	-
Essential Waste Management Infrastructure	-	6,229	14,682	-	-
Transport for Canberra – Business system upgrade	-	1,810	-	-	-
Urban Renewal Program – Acton – Sullivans Creek cycle path upgrades	-	1,500	-	-	-
Urban Renewal Program – Barton – Bowen Park cycle path	-	600	-	-	-
Urban Renewal Program – Erindale Group Centre – Gartside Street (south) development – Stage 1	-	80	780	-	-
Urban Renewal Program – Kambah Group Centre – Public domain improvements – Stage 1	-	50	-	-	-
Urban Renewal Program – Oaks Estate river corridor heritage walk improvements – Stage 1	-	50	180	-	-
Urban Renewal Program – Phillip trade service area parking management	-	419	-	-	-
Urban Renewal Program – Playground repairs	-	200	-	-	-
Urban Renewal Program – Tuggeranong – Anketell Street (north) upgrade – Stage 1	-	430	-	-	-
Urban Renewal Program – Tuggeranong Valley and Kaleen age friendly facilities	-	250	250	-	-
Urban Renewal Program – Weston Group Centre – Brierly Street and Trenergy Square upgrades	-	80	780	-	-
Urban Renewal Program – Woden – Canberra Hospital Connections	-	532	-	-	-
2015-16 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	486
Transfer – ACT Property Group from TAMS to CMTEDD – Mitchell – Capital Linen – Replacement of HVAC System	(233)	-	-	-	-
Transfer – ACT Property Group from TAMS to CMTEDD – Remediation of Fuel Storage Facilities	(148)	-	-	-	-
Transfer – ACT Property Group from TAMS to CMTEDD – Yarralumla – Canberra Brickworks Site Remediation	(174)	-	-	-	-
Transfer – Canberra Connect from TAMS to CMTEDD – Canberra Connect – New Services in Gungahlin	(230)	-	-	-	-
Revised Funding Profile – ACTION – Bus Replacement Program	560	(560)	-	-	-
Revised Funding Profile – ACTION – Replace underground storage tanks	(200)	200	-	-	-

	2014-15 Est. Out. \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Revised Funding Profile – Automated Works as Executed Data Entry System	(130)	130	-	-	-
Revised Funding Profile – Bridge Strengthening on Commercial Routes	(900)	900	-	-	-
Revised Funding Profile – Civic to Gungahlin Corridor Improvements	(4,000)	4,000	-	-	-
Revised Funding Profile – Environmental Offsets – Gungahlin (EPIC)	(208)	104	104	-	-
Revised Funding Profile – Environmental Offsets – Lawson South	(312)	210	82	20	-
Revised Funding Profile – Jerrabomberra Wetlands Infrastructure Improvements	(50)	50	-	-	-
Revised Funding Profile – Local Shopping Centre Upgrades Program	(168)	168	-	-	-
Revised Funding Profile – Majura Off Road Shared Path	-	2,000	-	-	-
Revised Funding Profile – Molonglo Riverside Park – Stage 1	(955)	955	-	-	-
Revised Funding Profile – Molonglo Valley – Implementation of the NES Plan – Stage 2	(237)	62	75	100	-
Revised Funding Profile – Mugga 2 Quarry – Remediation	(1,785)	1,785	-	-	-
Revised Funding Profile – Mugga Lane – Land Fill Extension – Stage 5	(1,508)	1,508	-	-	-
Revised Funding Profile – Mugga Lane – Rehabilitation of Old Landfill Cells	(100)	100	-	-	-
Revised Funding Profile – Mugga Lane – Replace asbestos disposal site	(500)	500	-	-	-
Revised Funding Profile – Mugga Lane – Replace damaged septic system	(565)	565	-	-	-
Revised Funding Profile – National Arboretum Canberra – Event terrace and precinct facilities	(300)	300	-	-	-
Revised Funding Profile – National Arboretum Canberra – Water Security	1,097	(99)	(998)	-	-
Revised Funding Profile – Playground Safety Program	(80)	80	-	-	-
Revised Funding Profile – Red Hill Nature Reserve Remediation (Finalisation of Design)	(135)	135	-	-	-
Revised Funding Profile – Shopping Centre Upgrade Program – Red Hill and Lyons	(344)	344	-	-	-
Revised Funding Profile – Strategic Bushfire Management Plan	(500)	500	-	-	-
Revised Funding Profile – Transport for Canberra – Real Time Passenger Information System – Passenger Information Displays and Signage	(2,281)	2,281	-	-	-
Revised Funding Profile – Transport for Canberra – Upgrading Erindale bus station	(600)	600	-	-	-
Revised Funding Profile – Transport for Canberra – Walking and cycling infrastructure – Stage 4	750	(750)	-	-	-
Revised Funding Profile – West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	16	(16)	-	-	-
Revised Funding Profile – William Slim Drive/Barton Highway Roundabout Signalisation	(500)	500	-	-	-

	2014-15	2015-16	2016-17	2017-18	2018-19
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cessation – Environmental Offsets – Lawson South	-	-	-	-	(45)
Cessation – Molonglo Valley – Implementation of the NES Plan – Stage 2	-	-	-	-	(802)
Commonwealth Grants – Black Spots Program NP	(170)	-	-	-	-
Commonwealth Grants – Bridges Renewal Programme NP	-	982	1,308	1,470	1,144
Commonwealth Grants – Heavy Vehicles Safety and Productivity Program NP	(790)	383	396	157	(6)
Commonwealth Grants – Majura Parkway NP	13,080	(13,080)	-	-	-
Commonwealth Grants – National Highway Upgrade Programme NP	-	3,200	-	-	-
Commonwealth Grants – Off Network Projects – Roads	(300)	300	-	-	-
Commonwealth Grants – Roads to Recovery Program NP	500	(2,500)	-	-	-
2015-16 Budget	232,676	146,158	99,695	42,290	30,837

Financial Statements

Table 17: Territory and Municipal Services Directorate: Operating Statement

2014-15 Budget \$'000		2014-15 Est. Out. \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Income							
Revenue							
329,386	Government Payment for Outputs	325,918	328,180	1	298,012	303,576	312,373
4,443	Taxes, Fees and Fines	4,324	4,744	10	4,894	5,081	5,229
4,411	User Charges - Non ACT Government	13,947	14,232	2	14,670	15,129	15,554
6,987	User Charges - ACT Government	11,392	9,766	-14	10,139	10,410	10,781
748	Other Revenue	3,265	748	-77	752	756	760
729	Resources Received Free of Charge	812	833	3	853	875	897
346,704	Total Revenue	359,658	358,503	..	329,320	335,827	345,594
Gains							
142,679	Other Gains	119,829	107,693	-10	164,229	134,819	118,318
142,679	Total Gains	119,829	107,693	-10	164,229	134,819	118,318
489,383	Total Income	479,487	466,196	-3	493,549	470,646	463,912
Expenses							
72,303	Employee Expenses	72,087	69,292	-4	70,403	71,002	71,744
11,351	Superannuation Expenses	11,588	11,344	-2	11,490	11,644	11,792
164,213	Supplies and Services	179,404	180,001	..	164,364	168,585	176,280
143,251	Depreciation and Amortisation	143,111	147,189	3	149,853	150,656	162,227
400	Borrowing Costs	400	410	3	420	430	441
1,297	Cost of Goods Sold	851	866	2	892	917	943
97,172	Grants and Purchased Services	96,701	96,795	..	81,162	82,241	83,386
611	Other Expenses	17,122	255	-99	255	255	255
490,598	Total Expenses	521,264	506,152	-3	478,839	485,730	507,068
-1,215	Operating Result	-41,777	-39,956	4	14,710	-15,084	-43,156
Other Comprehensive Income							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
-112,215	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	0	0	0
-112,215	Total Other Comprehensive Income	0	0	-	0	0	0
-113,430	Total Comprehensive Income	-41,777	-39,956	4	14,710	-15,084	-43,156

Table 18: Territory and Municipal Services Directorate: Balance Sheet

Budget At 30/6/15 \$'000		2014-15 Est. Out. \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
Current Assets							
15,996	Cash and Cash Equivalents	15,146	14,402	-5	14,150	14,291	14,426
11,236	Receivables	7,456	7,460	..	7,471	7,486	7,508
2,205	Inventories	1,338	1,371	2	1,405	1,440	1,476
427	Assets Held for Sale	453	464	2	476	488	500
88	Other Current Assets	381	390	2	400	410	420
29,952	Total Current Assets	24,774	24,087	-3	23,902	24,115	24,330
Non Current Assets							
8,951,352	Property, Plant and Equipment	8,802,987	9,096,485	3	9,115,843	9,104,782	9,065,640
10,551	Intangibles	7,114	7,742	9	6,367	4,925	3,485
344,289	Capital Works in Progress	522,495	319,839	-39	407,096	449,386	480,223
26,099	Other Non-Current Assets	26,461	26,461	-	26,461	26,461	26,461
9,332,291	Total Non Current Assets	9,359,057	9,450,527	1	9,555,767	9,585,554	9,575,809
9,362,243	TOTAL ASSETS	9,383,831	9,474,614	1	9,579,669	9,609,669	9,600,139
Current Liabilities							
32,787	Payables	33,031	33,857	3	34,703	35,570	36,458
2,458	Finance Leases	1,839	1,839	-	1,839	1,839	1,839
26,655	Employee Benefits	30,704	31,219	2	33,404	35,286	37,140
0	Other Provisions	97	97	-	97	97	97
1,585	Other Liabilities	1,324	1,356	2	1,391	1,425	1,461
63,485	Total Current Liabilities	66,995	68,368	2	71,434	74,217	76,995
Non Current Liabilities							
1,386	Finance Leases	3,445	3,445	-	3,445	3,445	3,445
1,851	Employee Benefits	1,072	1,094	2	1,116	1,127	1,138
8,570	Other Non-Current Provisions	11,831	11,831	-	11,831	11,831	11,831
329	Other	0	0	-	0	0	0
12,136	Total Non Current Liabilities	16,348	16,370	..	16,392	16,403	16,414
75,621	TOTAL LIABILITIES	83,343	84,738	2	87,826	90,620	93,409
9,286,622	NET ASSETS	9,300,488	9,389,876	1	9,491,843	9,519,049	9,506,730
REPRESENTED BY FUNDS EMPLOYED							
5,765,845	Accumulated Funds	5,742,818	5,832,206	2	5,934,173	5,961,379	5,949,060
3,520,777	Reserves	3,557,670	3,557,670	-	3,557,670	3,557,670	3,557,670
9,286,622	TOTAL FUNDS EMPLOYED	9,300,488	9,389,876	1	9,491,843	9,519,049	9,506,730

Table 19: Territory and Municipal Services Directorate: Statement of Changes in Equity

Budget At 30/6/15 \$'000		2014-15 Est. Out. \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
Opening Equity							
5,840,299	Opening Accumulated Funds	5,832,324	5,742,818	-2	5,832,206	5,934,173	5,961,379
3,632,992	Opening Asset Revaluation Reserve	3,669,928	3,557,670	-3	3,557,670	3,557,670	3,557,670
9,473,291	Balance at the Start of the Reporting Period	9,502,252	9,300,488	-2	9,389,876	9,491,843	9,519,049
Comprehensive Income							
-1,215	Operating Result for the Period	-41,777	-39,956	4	14,710	-15,084	-43,156
-112,215	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	0	0	0
-113,430	Total Comprehensive Income	-41,777	-39,956	4	14,710	-15,084	-43,156
0	Transfer to/from Accumulated Funds	112,258	0	-100	0	0	0
0	Movement in Asset Revaluation Reserve	-112,258	0	100	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
190,906	Capital Injections	216,570	129,344	-40	87,257	42,290	30,837
-264,145	Inc/Dec in Net Assets due to Admin Restructure	-376,557	0	100	0	0	0
-73,239	Total Transactions Involving Owners Affecting Accumulated Funds	-159,987	129,344	181	87,257	42,290	30,837
Closing Equity							
5,765,845	Closing Accumulated Funds	5,742,818	5,832,206	2	5,934,173	5,961,379	5,949,060
3,520,777	Closing Asset Revaluation Reserve	3,557,670	3,557,670	-	3,557,670	3,557,670	3,557,670
9,286,622	Balance at the End of the Reporting Period	9,300,488	9,389,876	1	9,491,843	9,519,049	9,506,730

Table 20: Territory and Municipal Services Directorate: Cash Flow Statement

2014-15 Budget \$'000		2014-15 Est. out. \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
230,425	Cash from Government for Outputs	227,428	229,779	1	214,991	219,482	227,144
98,961	Cash from Government - CSO Payments	98,490	98,401	..	83,021	84,094	85,229
4,443	Taxes, Fees and Fines	4,324	4,744	10	4,894	5,081	5,229
11,684	User Charges	25,339	23,998	-5	24,809	25,539	26,335
25,201	Other Receipts	46,345	34,707	-25	29,648	24,792	24,771
370,714	Operating Receipts	401,926	391,629	-3	357,363	358,988	368,708
Payments							
70,008	Related to Employees	69,310	67,412	-3	68,824	69,451	70,178
11,338	Related to Superannuation	11,588	11,344	-2	11,490	11,644	11,792
159,380	Related to Supplies and Services	178,593	179,169	..	163,512	167,710	175,403
0	Borrowing Costs	400	410	3	420	430	441
96,961	Grants and Purchased Services	96,701	96,795	..	81,162	82,241	83,386
28,920	Other	44,043	35,030	-20	29,994	25,158	25,160
366,607	Operating Payments	400,635	390,160	-3	355,402	356,634	366,360
4,107	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	1,291	1,469	14	1,961	2,354	2,348
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
188,894	Purchase of Property, Plant and Equipment and Capital Works	214,558	130,641	-39	88,554	43,587	32,134
423	Purchase of Land and Intangibles	423	0	-100	0	0	0
16,239	Capital Payments to Government Agencies	16,106	16,814	4	12,438	0	0
205,556	Investing Payments	231,087	147,455	-36	100,992	43,587	32,134
-205,556	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-231,087	-147,455	36	-100,992	-43,587	-32,134
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
207,145	Capital Injections from Government	232,676	146,158	-37	99,695	42,290	30,837
0	Receipt of Transferred Cash Balances	-26	0	100	0	0	0
207,145	Financing Receipts	232,650	146,158	-37	99,695	42,290	30,837
Payments							
916	Repayment of Finance Leases	916	916	-	916	916	916
7,664	Payment of Transferred Cash Balances	7,664	0	-100	0	0	0
8,580	Financing Payments	8,580	916	-89	916	916	916
198,565	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	224,070	145,242	-35	98,779	41,374	29,921
-2,884	NET INCREASE / (DECREASE) IN CASH HELD	-5,726	-744	87	-252	141	135
18,880	CASH AT THE BEGINNING OF REPORTING PERIOD	20,872	15,146	-27	14,402	14,150	14,291
15,996	CASH AT THE END OF REPORTING PERIOD	15,146	14,402	-5	14,150	14,291	14,426

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs
 - the decrease of \$3.468 million in the 2014-15 estimated outcome from the original budget is mainly due to the transfer of Canberra Connect to CMTEDD (-\$6.010 million), offset by reprofiling of Constitution Avenue (\$2.116 million) and rollovers from 2013-14 (\$0.376m).
 - the increase of \$2.262 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to new initiatives (\$33.682 million), offset by the full year effect of the transfer of Canberra Connect to CMTEDD (-\$8.614 million), the completion of prior year initiatives (-\$18.529 million), and the funding profile for Constitution Avenue (-\$5.616 million).
- user charges – Non ACT Government and ACT Government:
 - the increase of \$13.941 million in the 2014-15 estimated outcome from the original budget reflects adjustments to the transfer of ACT Property Group to CMTEDD, these revenues were previously internally eliminated.
 - the decrease of \$1.341 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to the transfer of Canberra Connect to CMTEDD.
- other revenue: the increase of \$2.517 million in the 2014-15 estimated outcome from the original budget is mainly due to funding under the National Disaster Resilience Program for fire and emergency management activities (\$1.0 million), insurance recoveries from the ACT Insurance Authority as a result of extreme weather events, and minor damage claims (\$0.7 million), and increased revenue from waste disposal (\$0.7 million).
- other gains: the fluctuations between 2014-15, 2015-16 and the out years reflect the anticipated transfer of infrastructure assets from the Land Development Agency and private developers associated with land development.
- other expenses: the increase of \$16.511 million in the 2014-15 estimated outcome from the original budget and the decrease of \$16.867 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to expenses associated with completed capital works projects.

Balance Sheet

- current receivables: the decrease of \$3.780 million in the 2014-15 estimated outcome from the original budget is mainly due to the flow-on effects of the 2013-14 audited financial results.

- Intangibles: the decrease of \$3.437 million in the 2014-15 estimated outcome from the original budget is mainly due to the flow-on effects of the 2013-14 audited financial results.
- capital works in progress
 - the increase of \$178.206 million in the 2014-15 estimated outcome from the original budget is mainly due to the flow-on effects of the 2013-14 financial results.
 - the decrease of \$202.656 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to new initiatives, offset by the expected capitalising of completed major projects.
- current and non current finance leases: the increase of \$1.440 million in the 2014-15 estimated outcome from the original budget is mainly due to the flow-on effects of the 2013-14 audited financial results.
- current and non current employee benefits: the increase of \$3.270 million in the 2014-15 estimated outcome from the original budget is mainly due to the flow-on effects of the 2013-14 audited financial results.
- other current and non current provisions: the increase of \$3.358 million in the 2014-15 estimated outcome from the original budget is mainly due to the flow-on effects of the 2013-14 audited financial results.

Statement of Changes in Equity and Cash Flow Statement

Variations in these statements are explained in the notes above.

Table 21: Territory and Municipal Services Directorate: Statement of Income and Expenses on behalf of the Territory

2014-15 Budget \$'000		2014-15 Est. Out. \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Revenue							
19,102	Taxes, Fees and Fines	16,313	16,891	4	17,455	17,981	18,681
2,107	Interest	2,530	4,225	67	3,823	4,822	5,547
76,790	Land Revenue	52,068	80,174	54	73,009	83,979	100,617
97,999	Total Revenue	70,911	101,290	43	94,287	106,782	124,845
Expenses							
97,999	Transfer Expenses	70,911	101,290	43	94,287	106,782	124,845
97,999	Total Expenses	70,911	101,290	43	94,287	106,782	124,845
0	Operating Result	0	0	-	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

Table 22: Territory and Municipal Services Directorate: Statement of Assets and Liabilities on behalf of the Territory

Budget At 30/6/15 \$'000		2014-15 Est. Out. \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
	Current Assets						
486	Cash and Cash Equivalents	0	0	-	0	0	0
34,689	Receivables	13,237	25,201	90	34,201	39,925	45,419
35,175	Total Current Assets	13,237	25,201	90	34,201	39,925	45,419
35,175	TOTAL ASSETS	13,237	25,201	90	34,201	39,925	45,419
	Current Liabilities						
35,175	Payables	13,237	25,201	90	34,201	39,925	45,419
35,175	Total Current Liabilities	13,237	25,201	90	34,201	39,925	45,419
35,175	TOTAL LIABILITIES	13,237	25,201	90	34,201	39,925	45,419
0	NET ASSETS	0	0	-	0	0	0
	REPRESENTED BY FUNDS EMPLOYED						
0	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

Table 23: Territory and Municipal Services Directorate: Statement of Changes in Equity on behalf of the Territory

Budget At 30/6/15 \$'000	2014-15 Est. Out. \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
Opening Equity						
0	0	0	0	0	0	0
0	0	0	0	0	0	0
Balance at the Start of the Reporting Period						
0	0	0	-	0	0	0
0	0	0	-	0	0	0
Total Comprehensive Income						
0	0	0	-	0	0	0
0	0	0	-	0	0	0
Total Movement in Reserves						
0	0	0	-	0	0	0
0	0	0	-	0	0	0
Balance at the End of the Reporting Period						

Table 24: Territory and Municipal Services Directorate: Statement of Cash Flows on behalf of the Territory

2014-15 Budget \$'000		2014-15 Est. Out. \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
19,102	Taxes, Fees and Fines	16,313	16,891	4	17,455	17,981	18,681
2,097	Interest Received	2,530	4,225	67	3,823	4,982	5,707
80,378	Other Receipts	74,356	81,619	10	74,634	85,773	102,572
101,577	Operating Receipts	93,199	102,735	10	95,912	108,736	126,960
Payments							
635	Other	1,718	1,776	3	1,832	1,885	1,955
100,942	Territory Receipts to Government	91,481	100,959	10	94,080	106,851	125,005
101,577	Operating Payments	93,199	102,735	10	95,912	108,736	126,960
0	NET CASH INFLOW /(OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
486	CASH AT THE BEGINNING OF REPORTING PERIOD	0	0	-	0	0	0
486	CASH AT THE END OF REPORTING PERIOD	0	0	-	0	0	0

Notes to the Territorial Budget Statements

Statement of Income and Expenses on behalf of the Territory

- taxes, fees and fines: the decrease of \$2.789 million in the 2014-15 estimated outcome from the original budget is mainly due to lower than expected levels of commercial/industrial and construction/demolition waste sent to landfill.
- interest: the increase of \$1.695 million in the 2015-16 Budget from the estimated outcome is due to variations in land held by the Land Development Agency for future sale.
- land revenue: the decrease of \$24.722 million in the 2014-15 estimated outcome from the original budget and the changes in the 2015-16 Budget and forward years is due to timings in the land release program.
- transfer expenses: variations in these expenses reflect the variations in revenues described above.

Statement of Assets and Liabilities on behalf of the Territory

The variations in the Statement of Assets and Liabilities on Behalf of the Territory reflect timings in the land release program.

Statement of Changes in Equity on behalf of the Territory

Variations in these statements are explained in the notes above.

Statement of Cash Flows on behalf of the Territory

Variations in these statements are explained in the notes above.

ACTION

Purpose

ACTION's principal objective is to provide public transport services to the ACT community consisting of scheduled route bus services, school bus services, community and special needs transport and management of the ACT rural school bus contract. ACTION services contribute to the achievement of the Government's *Transport for Canberra* policy objectives.

2015-16 Priorities

Strategic and operational priorities to be pursued in 2015-16 include:

- The provision of bus services that offer value for money, encourage the uptake of patronage and provide a seamless journey for passengers;
- The continuation of the fleet replacement program with new climate controlled Euro 6 buses to improve customer comfort and ensure bus services are accessible to all prospective users;
- Working with the Capital Metro Agency to integrate future bus and light rail networks;
- Extending the flexible public transport service to those in the community who are unable to use regular ACTION route services;
- Regular monitoring of MyWay and NXTBUS information to improve bus on time running;
- Actively seeking customer feedback to identify opportunities to improve the customer experience.

Estimated Employment Level

Table 1: Estimated Employment Level

	2013-14 Actual Outcome	2014-15 Budget	2014-15 Estimated Outcome	2015-16 Budget
Staffing (FTE)	827	847	837 ¹	863 ²

Notes:

2. The variance between 2014-15 estimated staff numbers and 2014-15 Budget reflects 5 vacant positions and 5 FTE as the result of the implementation of saving initiatives in 2014-15.
3. The increase of 16 FTE in the 2015-16 Budget from 2014-15 Budget reflects the increase of 32 FTE reflecting new initiatives, offset by the reduction of 11 FTE to be transferred to Public Transport Branch, TAMS in 2015-16 and 5 FTE as the result of the implementation of savings initiatives in 2014-15.

Strategic Objectives and Indicators

Strategic Objective 1

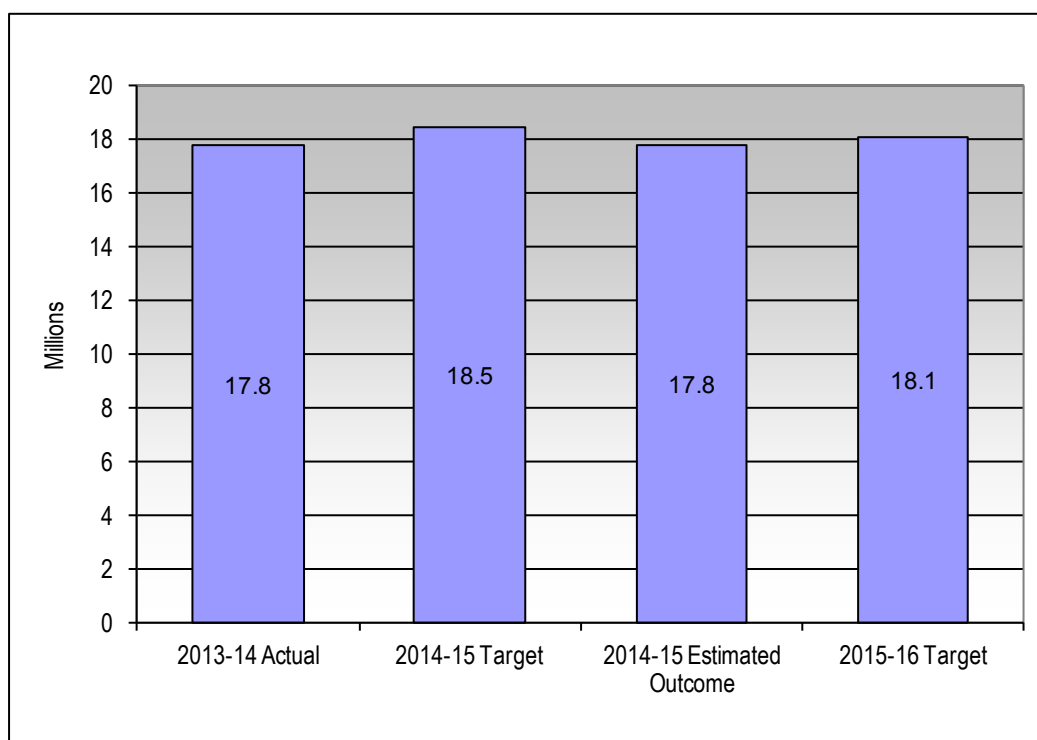
Increasing Patronage

Public transport initiatives play an important role in achieving the Government's *Transport for Canberra* and sustainability objectives. Factors that contribute to increasing patronage and modal share (the proportion of people choosing public transport relative to alternative modes such as private vehicles) include:

- The reliability and frequency of network services
- The accessibility and ride comfort provided by the bus fleet
- The accessibility and amenity provided by the infrastructure supporting public transport

ACTION actively considers these factors, as it works toward achieving modal share shift, through implementation of an improved bus network, continuing to replace many of its ageing bus fleet and promoting use of the NXTBUS real time passenger information system to make use of public transport in the Territory easier and more attractive as a transport choice.

Figure 1: Strategic Indicator 1: Total Yearly Passenger Boardings



Output Class

Output Class 1: Public Transport

Output 1.1: Public Transport

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: Public Transport

	2014-15	2015-16
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost¹	143,791	144,397
Government Payment for Outputs	96,103	96,014

Note:

1. Total cost includes depreciation and amortisation of \$10.9 million in 2014-15 and \$11.4 million in 2015-16.

Accountability Indicators

Output Class 1: Public Transport

Output 1.1: Public Transport

Table 3: Accountability Indicators Output 1.1

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets
a. Customer satisfaction with ACTION services as assessed by passenger survey ¹	85%	85%	85%
b. Percentage of in service fleet fully compliant with standards under the <i>Disability Discrimination Act 1992</i> ²	67%	67%	70%
c. Percent of in service fleet Euro 3 or better emission standard compliant ³	59%	59%	64%
d. Service reliability – percentage of all scheduled services which operated to completion ⁴	99.5%	99.5%	99.5%
e. Percentage of services operating on scheduled time ⁵	75%	73%	75%
f. Total network operating cost per network kilometre ⁶	\$5.10	\$5.35	\$5.24
g. Total network operating cost per passenger boarding ⁷	\$7.44	\$7.90	\$7.73
h. Fare box recovery as a percentage of total network operating costs ⁸	16.5%	16.2%	16.4%
i. ACTION passenger boardings ⁹	18.5 million	17.8 million	18.1 million

Notes:

1. Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of TAMS. The survey seeks customer views on service levels across a range of services provided to the community by TAMS.
2. The *Disability Discrimination Act 1992* (DDA) details the accessibility specifications of a bus required to achieve compliance. The Act requires full compliance by 2022.
3. Euro emission standards define the acceptable limits for exhaust emissions of vehicles. The improved target is due to the progress of the fleet replacement program.
4. Service reliability is a measure of all scheduled services which operated to completion.
5. Operating on scheduled time describes a bus service that departs a stop that is a designated timing point between 1 minute earlier and 4 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.
6. 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.
7. Total network operating costs measure the costs directly attributable to the operation of ACTION's network route and school services. The unfavourable variance in indicators related to these costs predominantly reflects increased workers' compensation premiums.
8. The percentage of network operating costs recovered through fare box recoveries is expected to be below target due to below target passenger boardings.
9. 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. Passenger boardings for 2014-15 are expected to be lower than the budget and this has impacted on indicators related to this measure.

Financial Statements

Table 4: ACTION: Operating Statement

2014-15 Budget \$'000		2014-15 Est. Out. \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Revenue							
24,008	User Charges - Non ACT Government	24,008	24,723	3	28,799	28,811	28,811
107,173	User Charges - ACT Government	106,485	106,392	..	91,251	92,355	93,514
806	Other Revenue	806	767	-5	767	767	767
131,987	Total Revenue	131,299	131,882	..	120,817	121,933	123,092
Expenses							
86,829	Employee Expenses	87,042	87,346	..	77,558	78,152	78,797
9,296	Superannuation Expenses	9,222	9,836	7	9,355	9,319	9,281
36,105	Supplies and Services	36,105	35,317	-2	34,548	35,076	35,626
10,231	Depreciation and Amortisation	10,918	11,434	5	12,402	11,738	11,126
405	Borrowing Costs	405	363	-10	363	363	363
99	Other Expenses	99	101	2	101	103	105
142,965	Total Expenses	143,791	144,397	..	134,327	134,751	135,298
-10,978	Operating Result	-12,492	-12,515	..	-13,510	-12,818	-12,206
-10,978	Total Comprehensive Income	-12,492	-12,515	..	-13,510	-12,818	-12,206

Table 5: ACTION: Balance Sheet

Budget At 30/6/15 \$'000		2014-15 Est. Out. \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
Current Assets							
3,084	Cash and Cash Equivalents	4,648	1,861	-60	1,816	1,761	1,706
2,963	Receivables	3,476	3,481	..	3,486	3,491	3,496
3,430	Inventories	3,287	3,287	-	3,287	3,287	3,287
68	Assets Held for Sale	52	52	-	52	52	52
299	Other Current Assets	996	996	-	996	996	996
9,844	Total Current Assets	12,459	9,677	-22	9,637	9,587	9,537
Non Current Assets							
166,459	Property, Plant and Equipment	144,965	150,345	4	150,381	138,643	127,517
0	Intangibles	682	682	-	682	682	682
0	Capital Works in Progress	2,470	2,470	-	2,470	2,470	2,470
166,459	Total Non Current Assets	148,117	153,497	4	153,533	141,795	130,669
176,303	TOTAL ASSETS	160,576	163,174	2	163,170	151,382	140,206
Current Liabilities							
2,368	Payables	2,802	3,523	26	4,551	5,579	6,607
340	Interest-Bearing Liabilities	341	341	-	341	341	341
215	Finance Leases	185	188	2	191	194	197
20,027	Employee Benefits	22,256	20,065	-10	20,309	20,512	20,715
2,505	Other Liabilities	2,880	2,880	-	2,880	2,880	2,880
25,455	Total Current Liabilities	28,464	26,997	-5	28,272	29,506	30,740
Non Current Liabilities							
2,387	Interest-Bearing Liabilities	2,386	2,045	-14	1,704	1,363	1,022
139	Finance Leases	86	93	8	100	107	114
1,369	Employee Benefits	1,320	1,420	8	1,547	1,677	1,807
3,895	Total Non Current Liabilities	3,792	3,558	-6	3,351	3,147	2,943
29,350	TOTAL LIABILITIES	32,256	30,555	-5	31,623	32,653	33,683
146,953	NET ASSETS	128,320	132,619	3	131,547	118,729	106,523
REPRESENTED BY FUNDS EMPLOYED							
103,230	Accumulated Funds	95,658	99,957	4	98,885	86,067	73,861
43,723	Reserves	32,662	32,662	-	32,662	32,662	32,662
146,953	TOTAL FUNDS EMPLOYED	128,320	132,619	3	131,547	118,729	106,523

Table 6: ACTION: Statement of Changes in Equity

Budget At 30/6/15 \$'000		2014-15 Est. Out. \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
Opening Equity							
97,969	Opening Accumulated Funds	92,044	95,658	4	99,957	98,885	86,067
43,723	Opening Asset Revaluation Reserve	32,662	32,662	-	32,662	32,662	32,662
141,692	Balance at the Start of the Reporting Period	124,706	128,320	3	132,619	131,547	118,729
Comprehensive Income							
-10,978	Operating Result for the Period	-12,492	-12,515	..	-13,510	-12,818	-12,206
-10,978	Total Comprehensive Income	-12,492	-12,515	..	-13,510	-12,818	-12,206
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
16,239	Capital Injections	16,106	16,814	4	12,438	0	0
16,239	Total Transactions Involving Owners Affecting Accumulated Funds	16,106	16,814	4	12,438	0	0
Closing Equity							
103,230	Closing Accumulated Funds	95,658	99,957	4	98,885	86,067	73,861
43,723	Closing Asset Revaluation Reserve	32,662	32,662	-	32,662	32,662	32,662
146,953	Balance at the End of the Reporting Period	128,320	132,619	3	131,547	118,729	106,523

Table 7: ACTION: Cash Flow Statement

2014-15 Budget \$'000		2014-15 Est. Out. \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
131,181	User Charges	130,493	131,115	..	120,050	121,166	122,325
4,971	Other Receipts	4,971	4,932	-1	4,932	4,932	4,932
136,152	Operating Receipts	135,464	136,047	..	124,982	126,098	127,257
Payments							
89,190	Related to Employees	88,576	93,064	5	81,747	82,379	83,025
9,295	Related to Superannuation	9,221	9,839	7	9,358	9,322	9,284
32,603	Related to Supplies and Services	32,603	30,958	-5	28,949	29,477	30,026
406	Borrowing Costs	406	364	-10	364	364	364
4,266	Other	4,266	4,268	..	4,268	4,270	4,272
135,760	Operating Payments	135,072	138,493	3	124,686	125,812	126,971
392	NET CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES	392	-2,446	-724	296	286	286
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
13,436	Purchase of Property, Plant and Equipment and Capital Works	13,303	16,814	26	12,438	0	0
13,436	Investing Payments	13,303	16,814	26	12,438	0	0
-13,436	NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES	-13,303	-16,814	26	-12,438	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
16,239	Capital Injections from Government	16,106	16,814	4	12,438	0	0
16,239	Financing Receipts	16,106	16,814	4	12,438	0	0
Payments							
341	Repayment of Borrowings	341	341	-	341	341	341
341	Financing Payments	341	341	-	341	341	341
15,898	NET CASH INFLOW / (OUTFLOW) FROM FINANCING ACTIVITIES	15,765	16,473	4	12,097	-341	-341
2,854	NET INCREASE / (DECREASE) IN CASH HELD	2,854	-2,787	-198	-45	-55	-55
230	CASH AT THE BEGINNING OF REPORTING PERIOD	1,794	4,648	159	1,861	1,816	1,761
3,084	CASH AT THE END OF REPORTING PERIOD	4,648	1,861	-60	1,816	1,761	1,706

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

There are no significant variations in the Operating Statement.

Balance Sheet

- cash and cash equivalents: the increase of \$1.564 million in the 2014-15 estimated outcome from the original budget and the decrease of \$2.787 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to timing as the cash is being held to meet the additional pay period in 2015-16.
- property plant and equipment:
 - the decrease of \$21.494 million in the 2014-15 estimated outcome from the original budget is due to revaluation decrement to land and buses, offset by revaluation increment of bus depot buildings and completion of capital projects, including the replacement of ACTION's legacy bus fleet.
 - the increase of \$5.380 million in the 2015-16 Budget from the 2014-15 estimated outcome is due to the expected completion of major capital works, including the progressive capitalisation of replacement buses.
- intangibles: the increase of \$0.682 million in the 2014-15 estimated outcome from the original budget is due to the audited flow-on effect of the fuel management system completed in 2014-15.
- capital works in progress: the increase of \$2.470 million in the 2014-15 estimated outcome from the original budget is due to partial completion of capital projects, including replacement buses and replacement of underground fuel tanks.
- current employee benefits: the increase of \$2.229 million in the 2014-15 estimated outcome from the original budget and the decrease of \$2.191 million in the 2014-15 estimated outcome to the 2015-16 budget is mainly due to the accrual of ten days payroll in 2014-15, due to be paid to employees on 1st July 2015.

Statement of Changes in Equity and Cash Flow Statement

Variations in these statements are explained in the notes above.

ACT PUBLIC CEMETERIES AUTHORITY

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; and
- adopt operating practices that safeguard the environment and the health and safety of staff and visitors.

2015-16 Priorities

Strategic and operational priorities to be pursued in 2015-16 include:

- complete new office complex at Gungahlin Cemetery;
- expand and innovate Authority service offerings in accordance with contemporary community needs including:
 - continue work towards the extension of Woden Cemetery;
 - progress the introduction of natural burial options; and
 - continue planning work for future cemetery facilities.
- progress 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;
- foster stakeholder relations and partnerships;
- employ innovative solutions to reduce the cost of maintenance, with a view to enhancing perpetual care arrangements and the long term financial viability of the Authority;
- continue to develop staff skills, with an emphasis on improving the efficiency of the Authority and maintaining excellence in customer service;
- review the existing business and strategic plans to ensure the Authority remains a sustainable business; and

- work with the Government toward the establishment of a framework for the development of the new southern cemetery to maintain burial capacity in the medium to long term in the ACT.

Estimated Employment Level

Table 1: Estimated Employment Level

	2013-14 Actual Outcome	2014-15 Budget	2014-15 Estimated Outcome	2015-16 Budget
Staffing (FTE)	15	17	16 ¹	19 ²

Notes:

1. The variation between the 2014-15 Budget and 2014-15 Estimated Outcome is primarily because of staff being on unpaid leave. In these circumstances, contractors are used to backfill these positions.
2. The variation between the 2014-15 Budget and 2015-16 Budget reflects the increase in two GSO positions to replace contract staff currently undertaking maintenance duties.

Financial Statements

Table 2: ACT Public Cemeteries Authority: Operating Statement

2014-15 Budget \$'000		2014-15 Est. Out. \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Income							
Revenue							
3,397	User Charges - Non ACT Government	2,880	3,965	38	3,605	3,789	3,932
363	Interest	363	181	-50	197	207	217
63	Distribution from Investments with the Territory Banking Account	63	67	6	69	71	73
1,952	Other Revenue	1,952	1,525	-22	1,855	1,907	1,987
5,775	Total Revenue	5,258	5,738	9	5,726	5,974	6,209
Gains							
47	Other Gains	47	50	6	50	51	51
47	Total Gains	47	50	6	50	51	51
5,822	Total Income	5,305	5,788	9	5,776	6,025	6,260
Expenses							
1,308	Employee Expenses	1,519	1,801	19	1,821	1,855	1,873
150	Superannuation Expenses	133	137	3	141	143	145
944	Supplies and Services	944	876	-7	949	975	1,001
415	Depreciation and Amortisation	415	382	-8	401	401	401
226	Cost of Goods Sold	226	480	112	486	492	498
2,462	Other Expenses	2,462	2,088	-15	2,100	2,108	2,111
5,505	Total Expenses	5,699	5,764	1	5,898	5,974	6,029
317	Operating Result	-394	24	106	-122	51	231
317	Total Comprehensive Income	-394	24	106	-122	51	231

Table 3: ACT Public Cemeteries Authority: Balance Sheet

Budget At 30/6/15 \$'000		2014-15 Est. Out. \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
Current Assets							
6,123	Cash and Cash Equivalents	6,274	6,237	-1	6,077	6,090	6,279
1,050	Receivables	156	157	1	158	159	164
301	Investments	0	0	-	0	0	0
28	Inventories	21	21	-	21	21	21
18	Other Current Assets	15	16	7	17	18	19
7,520	Total Current Assets	6,466	6,431	-1	6,273	6,288	6,483
Non Current Assets							
400	Receivables	1,419	1,662	17	1,905	2,148	2,391
846	Investments	0	0	-	0	0	0
1,045	Inventories	1,109	1,072	-3	1,035	998	961
2,420	Property, Plant and Equipment	3,219	3,027	-6	2,816	2,605	2,394
103	Intangibles	60	60	-	60	60	60
3,741	Capital Works in Progress	3,802	4,112	8	4,422	4,732	5,042
8,555	Total Non Current Assets	9,609	9,933	3	10,238	10,543	10,848
16,075	TOTAL ASSETS	16,075	16,364	2	16,511	16,831	17,331
Current Liabilities							
1,226	Payables	595	605	2	615	625	635
414	Employee Benefits	457	577	26	701	825	949
5,278	Other Liabilities	120	243	103	366	489	612
6,918	Total Current Liabilities	1,172	1,425	22	1,682	1,939	2,196
Non Current Liabilities							
51	Employee Benefits	59	71	20	83	95	107
42	Other	5,591	5,591	-	5,591	5,591	5,591
93	Total Non Current Liabilities	5,650	5,662	..	5,674	5,686	5,698
7,011	TOTAL LIABILITIES	6,822	7,087	4	7,356	7,625	7,894
9,064	NET ASSETS	9,253	9,277	..	9,155	9,206	9,437
REPRESENTED BY FUNDS EMPLOYED							
8,021	Accumulated Funds	7,720	7,744	..	7,622	7,673	7,904
1,043	Reserves	1,533	1,533	-	1,533	1,533	1,533
9,064	TOTAL FUNDS EMPLOYED	9,253	9,277	..	9,155	9,206	9,437

Table 4: ACT Public Cemeteries Authority: Statement of Changes in Equity

Budget At 30/6/15 \$'000		2014-15 Est. Out. \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
Opening Equity							
7,704	Opening Accumulated Funds	8,114	7,720	-5	7,744	7,622	7,673
1,043	Opening Asset Revaluation Reserve	1,533	1,533	-	1,533	1,533	1,533
8,747	Balance at the Start of the Reporting Period	9,647	9,253	-4	9,277	9,155	9,206
Comprehensive Income							
317	Operating Result for the Period	-394	24	106	-122	51	231
317	Total Comprehensive Income	-394	24	106	-122	51	231
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
8,021	Closing Accumulated Funds	7,720	7,744	..	7,622	7,673	7,904
1,043	Closing Asset Revaluation Reserve	1,533	1,533	-	1,533	1,533	1,533
9,064	Balance at the End of the Reporting Period	9,253	9,277	..	9,155	9,206	9,437

Table 5: ACT Public Cemeteries Authority: Cash Flow Statement

2014-15 Budget \$'000		2014-15 Est. Out. \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
5,181	User Charges	4,664	5,337	14	5,306	5,542	5,759
363	Interest Received	363	162	-55	178	188	198
63	Distribution from Investments with the Territory Banking Account	63	67	6	69	71	73
501	Other Receipts	501	514	3	514	514	527
6,108	Operating Receipts	5,591	6,080	9	6,067	6,315	6,557
Payments							
1,277	Related to Employees	1,472	1,669	13	1,685	1,719	1,737
150	Related to Superannuation	133	137	3	141	143	145
939	Related to Supplies and Services	939	870	-7	942	1,039	1,067
3,102	Other	3,102	2,990	-4	3,008	2,950	2,968
5,468	Operating Payments	5,646	5,666	..	5,776	5,851	5,917
640	NET CASH INFLOW /(OUTFLOW) FROM OPERATING ACTIVITIES	-55	414	853	291	464	640
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
0	Proceeds from Sale/Maturity of Investments	1,109	49	-96	49	49	49
0	Investing Receipts	1,109	49	-96	49	49	49
Payments							
3,355	Purchase of Property, Plant and Equipment and Capital Works	3,355	500	-85	500	500	500
3,355	Investing Payments	3,355	500	-85	500	500	500
-3,355	NET CASH INFLOW /(OUTFLOW) FROM INVESTING ACTIVITIES	-2,246	-451	80	-451	-451	-451
-2,715	NET INCREASE / (DECREASE) IN CASH HELD	-2,301	-37	98	-160	13	189
8,838	CASH AT THE BEGINNING OF REPORTING PERIOD	8,575	6,274	-27	6,237	6,077	6,090
6,123	CASH AT THE END OF REPORTING PERIOD	6,274	6,237	-1	6,077	6,090	6,279

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- user charges – non ACT Government:
 - the decrease of \$0.517 million in the 2014-15 estimated outcome compared to the 2014-15 Budget is due to a delay in the opening of the Mausoleum. It is now expected that this income will be realised in the first quarter of 2015-16.
 - the increase of \$1.085 million in the 2015-16 Budget compared to the 2014-15 estimated outcome is due to additional mausoleum income and general fee increases.
- interest: the decrease of \$0.182 million in the 2015-16 Budget compared to the 2014-15 estimated outcome is due to a reduced level of investments resulting from asset expenditure.
- other revenue: the decrease of \$0.427 million in the 2015-16 Budget compared to the 2014-15 estimated outcome is due to a new method for calculating drawdowns from perpetual care trust funds.
- employee Expenses:
 - an increase of \$0.211 million in the 2014-15 estimated outcome compared to the 2014-15 Budget is due to a tripling in the Workers Compensation premium and the cost of backfilling staff on leave to maintain operational capacity.
 - an increase of \$0.282 million in the 2015-16 Budget compared to the 2014-15 Budget is due to an increase in the Workers Compensation premium described above and an increase in FTE staff.
- cost of goods sold: the increase of \$0.254 million in the 2015-16 Budget compared to the 2014-15 estimated outcome is due an increase in expenditure on new burial areas.
- other Expenses: a decrease of \$0.374 million in the 2015-15 Budget compared to the 2014-15 estimated outcome is due to a reduction in the percentage for funds paid into perpetual care trust reserve accounts.

Balance Sheet

Changes in the balance sheet between 2014-15 Budget and 2014-15 estimated outcome reflect the full year impact of sales and activities relating to the new mausoleum wing.

Statement of Changes in Equity and Cash Flow Statement

Variations in the statement are explained in the notes above.