

AUSTRALIAN CAPITAL TERRITORY

# BUDGET 2014-15

INVESTING IN CANBERRA

**BUDGET STATEMENTS**

TERRITORY AND MUNICIPAL SERVICES  
DIRECTORATE

ACTION

ACT PUBLIC CEMETERIES AUTHORITY

# GUIDE TO THE BUDGET PAPERS

## STRUCTURE AND CONTENT OF THE 2014-15 BUDGET PAPERS

The 2014-15 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 2014-15 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government. Details of the projected 2014-15 Budget results are provided, as well as background information on the development of the 2014-15 Budget, including economic conditions and federal financial relations.

Also provides an overview of the Territory's infrastructure investment program and details of the 2014-15 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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# TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

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## Purpose

The Territory and Municipal Services 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, Canberra Connect shopfronts and online services.

The Directorate cultivates healthy living spaces for the enjoyment of the people of Canberra, and helps to ensure that the ACT's natural and cultural environments are protected, preserved and enhanced.

The Directorate provides 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.

The Directorate is involved with strategic planning, building and maintenance of many of the Government's infrastructure assets. These include roads, bridges, cycling and community paths and the streetlight network.

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.

The Directorate manages a number of Government businesses including Capital Linen Service, Yarralumla Nursery and ACT Property Group. The Directorate 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 range of services and strives to ensure that customer interactions are positive, responsive and informative. To ensure services meet community needs and expectations, customers continue to be effectively engaged using a variety of consultative mechanisms.

## 2014-15 Priorities

Strategic and operational priorities to be pursued in 2014-15 include:

- investing in improved urban amenity to contribute to a liveable and sustainable city, including the upgrade of Constitution Avenue
- undertaking a range of initiatives that contribute to the objectives of *Transport for Canberra* including improved walking and cycling facilities, construction of the Erindale Bus Station, continuing the program of bus stop upgrades, completing the introduction of real time passenger information for ACTION services and implementation of Network 14, including the introduction of weekend services for new suburbs
- progressing capital works projects to maintain a safe and efficient road network, including construction of the Majura Parkway and signalisation of the William Slim Drive/Barton Highway roundabout
- opening a new shopfront in Gungahlin which will deliver a range of bill payment and photographic identification services
- continuing to establish and maintain the National Arboretum Canberra as a key attraction in the ACT and improve irrigation infrastructure to provide long term water security
- investing in the design and development of recreational infrastructure, fire protection and enhanced natural habitat in the Molonglo River Park precinct
- continuing to improve the management of Canberra's natural areas to strengthen biodiversity through pest management programs within Canberra Nature Park
- supporting the Capital Metro Agency in the development of a light rail network, including delivery of the Civic to Gungahlin Corridor Improvements project
- expanding the Mugga Lane Resource Management Centre to meet current and future waste management requirements, and continuing the bulky waste collection service.

## Estimated Employment Level

Table 1: Estimated Employment Level

	2012-13 Actual Outcome	2013-14 Budget	2013-14 Est. Outcome	2014-15 Budget
Staffing (FTE)	1,048	1,056	1,044 <sup>1</sup>	1,037 <sup>2</sup>

### Notes:

1. The estimated outcome for employment levels is 12 FTE lower than budget. This is largely because of vacant budgeted positions in Canberra Connect and Capital Linen Service. Workforce flexibility requirements are met by a combination of FTE's and contractors.
2. Employment levels between the 2013-14 Estimated Outcome and the 2014-15 Budget are expected to be reduced by 7 FTE. This is due to savings targets of 22 FTE, initiative funding for 6 FTE, ceasing initiative funding for 4 FTE and planned recruitment action to existing vacant positions for 13 FTE.

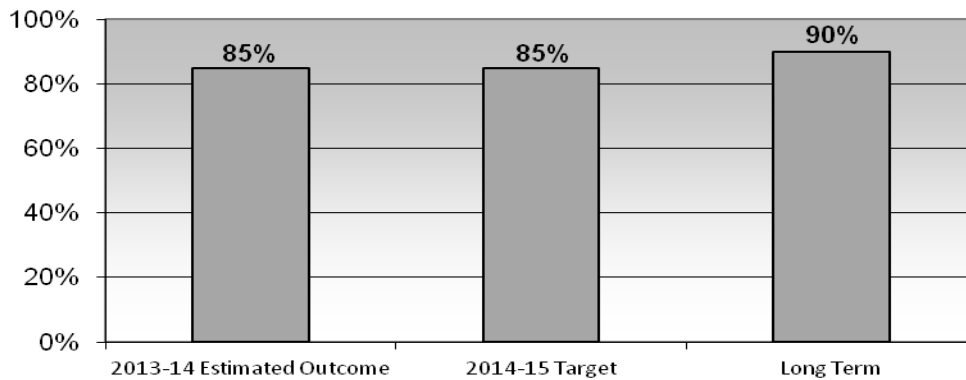
# Strategic Objectives and Indicators

## Strategic Objective 1

### *Deliver High-Quality Services*

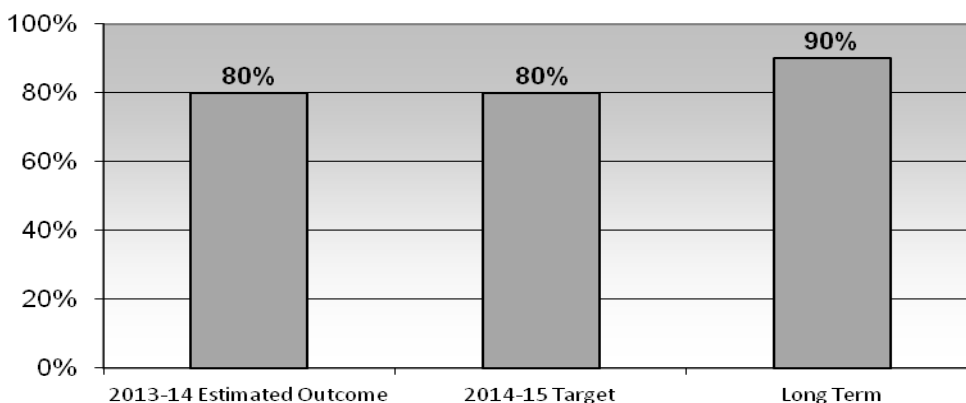
*The Canberra Plan: Towards our Second Century* articulates the Government’s priorities through seven strategic themes, one of which refers to the delivery of high quality services. One of the Directorate’s objectives is to ensure that services are consistently of high quality, timely, effective and 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, Canberra Connect, infrastructure services (including roads, community paths, traffic lights, street signs), waste collection, ACTION services, parks and reserves.

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



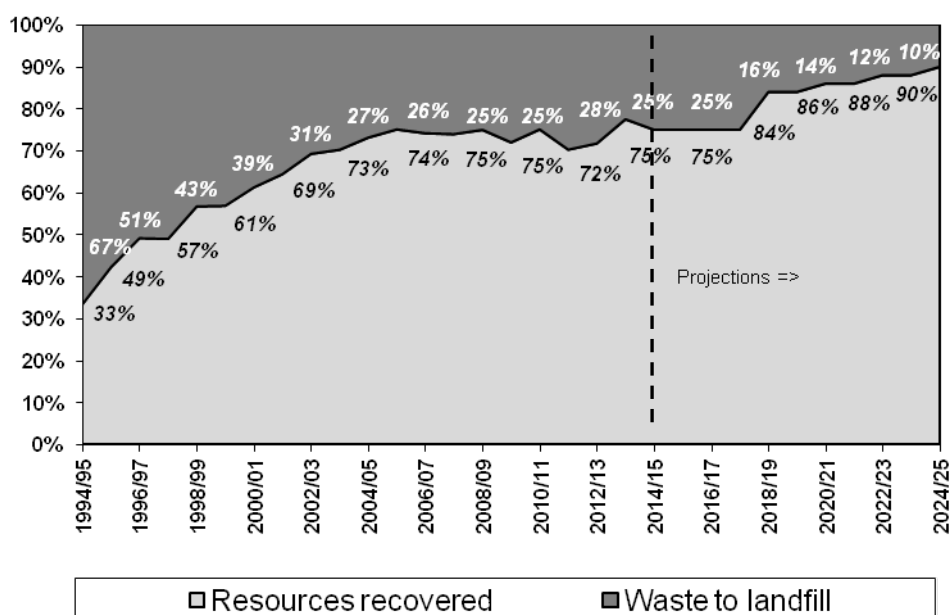
The Directorate undertakes a wide range of community engagement activities including public meetings, forums, online and hardcopy surveys, telephone surveys, discussion groups, focus groups, seminars and workshops utilising local and social media. This indicator will be measured through a range of community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

Government initiatives, including the development of an Advanced Waste Treatment facility (expected to come on line in 2018-19) and the ACTSmart business recycling initiative jointly coordinated with the Environment and Sustainable Development Directorate will continue to reduce the proportion of waste going to landfill, helping the ACT to achieve its target of 90% resource recovery by 2024-25.

## Output Classes

### Output Class 1: Municipal Services

**Table 2: Output Class 1: Municipal Services**

	<b>2013-14</b>	<b>2014-15</b>
	<b>Est. Outcome</b>	<b>Budget</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Total Cost<sup>1</sup></b>	481,103	488,258
<b>Government Payment for Outputs</b>	311,073	328,803

**Note:**

1. Total cost includes depreciation and amortisation of \$136.329 million in 2013-14 and \$141.454 million in 2014-15.

#### **Output 1.1: Information Services**

Provision of customer enquiry, information, bill payment and library services to the community through the Canberra Connect shopfront network, contact centres and internet service, and Libraries ACT's branches, home library service, the ACT Virtual Library and the Heritage Library.

**Table 3: Output 1.1: Information Services**

	<b>2013-14</b>	<b>2014-15</b>
	<b>Est. Outcome</b>	<b>Budget</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Total Cost<sup>1</sup></b>	38,127	37,881
<b>Government Payment for Outputs</b>	30,527	30,854

**Note:**

1. Total cost includes depreciation and amortisation of \$3.079 million in 2013-14 and \$2.659 million in 2014-15.

#### **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**

	<b>2013-14</b>	<b>2014-15</b>
	<b>Est. Outcome</b>	<b>Budget</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Total Cost<sup>1</sup></b>	309,903	319,671
<b>Government Payment for Outputs</b>	178,313	193,047

**Note:**

1. Total cost includes depreciation and amortisation of \$122.086 million in 2013-14 and \$126.225 million in 2014-15.

### **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**

	<b>2013-14 Est. Outcome \$'000</b>	<b>2014-15 Budget \$'000</b>
<b>Total Cost<sup>1</sup></b>	30,752	33,116
<b>Government Payment for Outputs</b>	22,881	24,600

**Note:**

1. Total cost includes depreciation and amortisation of \$2.045 million in 2013-14 and \$2.033 million in 2014-15.

### **Output 1.4: Land Management**

Planning and management of the ACT's parks, reserves, National Arboretum Canberra, 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.

**Table 6: Output 1.4: Land Management**

	<b>2013-14 Est. Outcome \$'000</b>	<b>2014-15 Budget \$'000</b>
<b>Total Cost<sup>1</sup></b>	94,292	89,812
<b>Government Payment for Outputs</b>	71,941	73,119

**Note:**

1. Total cost includes depreciation and amortisation of \$9.105 million in 2013-14 and \$10.528 million in 2014-15.

### **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**

	<b>2013-14 Est. Outcome \$'000</b>	<b>2014-15 Budget \$'000</b>
<b>Total Cost<sup>1</sup></b>	8,029	7,778
<b>Government Payment for Outputs</b>	7,411	7,183

**Note:**

1. Total cost includes depreciation and amortisation of \$0.014 million in 2013-14 and \$0.009 million in 2014-15.

## Output Class 2: Enterprise Services

Table 8: Output Class 2: Enterprise Services

	2013-14 Est. Outcome \$'000	2014-15 Budget \$'000
<b>Total Cost<sup>1</sup></b>	96,323	96,967
<b>Government Payment for Outputs</b>	1,513	1,563

**Note:**

1. Total cost includes depreciation and amortisation of \$11.042 million in 2013-14 and \$11.101 million in 2014-15.

### **Output 2.1: Government Services**

Incorporates businesses providing commercial services to ACT Government agencies and the private sector on a fee for service basis, including the Yarralumla Nursery, Capital Linen Service and ACT Property Group.

Table 9: Output 2.1: Government Services

	2013-14 Est. Outcome \$'000	2014-15 Budget \$'000
<b>Total Cost<sup>1</sup></b>	96,323	96,967
<b>Government Payment for Outputs</b>	1,513	1,563

**Note:**

1. Total cost includes depreciation and amortisation of \$11.042 million in 2013-14 and \$11.101 million in 2014-15.

# Accountability Indicators

## Output Class 1: Municipal Services

### Output 1.1: Information Services

**Table 10: Accountability Indicators Output 1.1**

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
<b>ACT Library Services</b>			
a. Library visits per capita <sup>1</sup>	5.5	5.5	5.5
b. Items borrowed per capita <sup>1</sup>	8.7	8.2	8.7
c. Percentage of population who are registered library members <sup>2</sup>	57%	57%	57%
d. Customer satisfaction with library services <sup>3</sup>	90%	90%	90%
e. Direct cost of public library services per capita <sup>1</sup>	\$35.50	\$35.50	\$35.50
f. Percentage of library collection purchased in previous 5 years	60%	60%	60%
g. Number of ACT publications or items added to the heritage collection	12,000	12,000	12,000
<b>Canberra Connect</b>			
h. Customer volume - number of customer interactions with Canberra Connect <sup>4</sup>	7.6 million	7.3 million	7.3 million
i. Service accessibility - percentage of attempted customer interactions successfully undertaken <sup>4</sup>	98%	98%	98%
j. Percentage of customers satisfied with ease of transacting with Canberra Connect <sup>5</sup>	90%	90%	90%
k. Customer satisfaction with Canberra Connect services	90%	90%	90%
l. Average direct cost per customer interaction <sup>6</sup>	\$1.79	\$1.80	\$1.77

**Notes:**

1. 2014-15 target is based on a population of 389,000.
2. 2014-15 target is based on a population of 389,000 with 57 per cent of the population representing 221,700 library members.
3. The survey includes public libraries only and does not include the Virtual and Heritage Libraries.
4. 2014-15 target represents 450,000 shopfront transactions, 715,000 contact centre transactions and 6,150,000 web transactions. An interaction represents all transactions including web transactions, over the counter at shopfronts and phone calls to the call centre. The reduction from 2013-14 is mainly due to reduced shopfront transactions as a result of changes to arrangements for vehicle registration labels.
5. Satisfaction is measured from responses to an annual survey of customers regarding their interaction with the Canberra Connect channels.
6. 2014-15 target represents 450,000 shopfront transactions at \$12.00 (this represents a reduction in cost and volume from 2013-14 and is mainly driven by changed arrangements for vehicle registration labels), 715,000 contact centre transactions at \$6.71 (this represents an increase in calls from 2013-14, being handled with the same resources which reduces the cost per transaction) and 6,150,000 web transactions at \$0.44 (this represents a reduction in volume and increased cost per transaction from 2013-14, mainly driven by the increased use of non-ACT Government websites and Apps).

## Output 1.2: Roads and Sustainable Transport

**Table 11: Accountability Indicators Output 1.2**

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
<b>Infrastructure</b>			
a. Annual percentage of territorial roads resurfaced <sup>1,2</sup>	5%	4%	5%
b. Annual percentage of municipal roads resurfaced <sup>2</sup>	4%	3%	4%
c. Percentage of customers satisfied with the public road network	>70%	>70%	>70%
d. Percentage of territorial roads in good condition <sup>1</sup>	>86%	>86%	>86%
e. Percentage of bridges that meet SM1600 standard on the B Double Network <sup>3</sup>	>75%	>75%	>75%
<b>Sustainable Transport</b>			
f. Increase in length (km) of on-road cycle lanes <sup>4</sup>	25	25	25
g. Increase in length (km) of community paths <sup>5</sup>	35	30	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 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. 2013-14 estimated outcome is below budget due to cost pressures on the maintenance budget as a result of increased streetlight power costs and increased costs of resurfacing materials.
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. 2013-14 estimated outcome is below target due to less than expected completion of new developments.

### Output 1.3: Waste and Recycling

**Table 12: Accountability Indicators Output 1.3**

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
a. Annual tonnes of waste to landfill per head of population <sup>1,2</sup>	0.8	0.57	0.65
b. Annual total resource recovery tonnage per head of population <sup>3</sup>	1.7	1.7	1.85
c. Percentage of material recovered from the total waste stream <sup>4</sup>	77.5%	75.0%	75.0%
d. Percentage of customers satisfied with waste collection services <sup>5</sup>	> 90%	>80%	>90%
e. Contract cost of landfill waste per tonne <sup>6,9</sup>	\$12.50	\$15.37	\$15.50
f. Annual cost of domestic kerbside waste collection services per head of population <sup>7,8,9</sup>	\$17.65	\$20.15	\$21.50
g. Annual cost of domestic kerbside recycling collection services per head of population <sup>7,8,9</sup>	\$10.17	\$11.61	\$12.50

**Notes:**

1. 2014-15 target is based on an ACT population of 389,000 and Queanbeyan population of 44,000. 2014-15 target represents 0.26 household domestic waste, 0.08 construction and demolition and 0.31 relating to commercial and industrial waste.
2. 2013-14 estimated outcome is lower than the original target due primarily to lower than projected commercial/industrial and construction/demolition waste sent to landfill.
3. 2014-15 target is based on an ACT population of 389,000 and Queanbeyan population of 44,000. 2014-15 target reflects an increase in the recovery rate.
4. 2013-14 target anticipated new resource recovery infrastructure that was proposed by the private sector. The new facilities are now not expected to proceed, so the 2014-15 target has been reduced.
5. Reduction in 2013-14 estimated outcome is due to initial problems associated with the transition to a new service provider.
6. 2013-14 estimated outcome reflects a reduction in waste to landfill. The price paid for landfill operations is capped. Consequently, any reduction in waste to landfill has the effect of increasing the price paid per tonne.
7. 2014-15 target is based on an ACT population of 389,000.
8. The increased cost per head of population is due to price increases and a more reliable measurement of actual costs.
9. Costs are increasing as a result of higher vehicle and labour costs associated with the operation of the Mugga Lane south east extension as well as increased fuel costs.

## Output 1.4: Land Management

**Table 13: Accountability Indicators Output 1.4**

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
a. Customer satisfaction with the management of Nature Parks (Tidbinbilla Nature Reserve and Namadgi) <sup>1</sup>	90%	97%	n/a
b. Customer satisfaction with the management of protected areas (Tidbinbilla Nature Reserve, Namadgi National Park and Canberra Nature Park) <sup>1</sup>	n/a	n/a	90%
c. Implement activities identified under the Bushfire Operational Plan (BOP) <sup>2</sup>	100%	100%	n/a
d. Implement fuel management activities - grazing - as identified under the approved Bushfire Operational Plan (BOP) <sup>3</sup>	n/a	n/a	100%
e. Implement fuel management activities - physical removal - as identified under the approved Bushfire Operational Plan (BOP) <sup>3</sup>	n/a	n/a	100%
f. Implement fuel management activities - slashing - as identified under the approved Bushfire Operational Plan (BOP) <sup>3</sup>	n/a	n/a	100%
g. Implement fuel management activities - burning - as identified under the approved Bushfire Operational Plan (BOP) <sup>3</sup>	n/a	n/a	100%
h. Implement access activities - as identified under the approved Bushfire Operational Plan (BOP) <sup>3</sup>	n/a	n/a	100%
i. Customer satisfaction with the management of Town and District Parks	90%	90%	90%
j. Customer satisfaction with the maintenance of street trees	70%	70%	70%
k. Customer satisfaction with children's play equipment being well maintained	90%	90%	90%
l. Customer satisfaction with the general look and feel of local suburban shopping centres	75%	75%	75%
m. The level of visitor satisfaction at the National Arboretum Canberra	85%	85%	85%

**Notes:**

- Existing indicator (a) discontinued and replaced with (b) to include Canberra Nature Park.
- Existing indicator (c) discontinued and replaced with (d) to (h) to provide greater clarity of the elements involved in the Bushfire Operational Plan.
- 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.

## Output 1.5: Regulatory Services

**Table 14: Accountability Indicators Output 1.5**

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
a. Numbers of dogs processed by the Domestic Animal Shelter <sup>1</sup>	1,400	1,300	1,300
b. Percentage of saleable stray and abandoned dogs re-homed <sup>2</sup>	95%	87%	90%
c. Remove abandoned vehicles on unleased land within nine calendar days <sup>3</sup>	100%	96%	100%
d. Respond to complaints of public safety issues within 2 days <sup>4</sup>	100%	96%	100%
e. Response and collection of 'sharps' on unleased land within 4 hours	100%	100%	100%
f. Responses on Development Applications referred from ACTPLA completed within agreed timeframes <sup>5</sup>	85%	95%	85%
g. Respond to developers submissions within adopted timeframes <sup>6</sup>	85%	95%	85%
h. Streamline regulatory processes for applications for outdoor dining on public unleased land <sup>7</sup>	n/a	n/a	100%

**Notes:**

1. The 2013-14 estimated outcome and the 2014-15 target reflects improved owner behaviour which means fewer dogs are being processed through Domestic Animal Services.
2. The 2013-14 estimated outcome is below target and 2014-15 target is reduced, due to changes in the classification of dogs processed by Domestic Animal Shelter.
3. Commences from date of notification.
4. Issues include line of sight, overhanging foliage, obstructions on nature strip and signs that pose immediate safety hazard.
5. Agreed timeframe is 15 working days.
6. Adopted timeframe is 20 working days.
7. The 2014-15 target encompasses new process maps as well as external and internal guidelines for medium complexity (category (b)) applications for outdoor dining under the *Public Unleased Land Act 2013*.

## Output Class 2: Enterprise Services

### Output 2.1: Government Services

Table 15: Accountability Indicators Output 2.1

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
<b>Capital Linen Service</b>			
a. Total tonnes of laundry delivered <sup>1</sup>	5,300	5,400	5,450
b. Retain certification of Quality Management System Standard AS/NZS ISO 9001:2008	100%	100%	100%
<b>Yarralumla Nursery</b>			
c. Plant spoilage within industry standard	<10%	<10%	<10%
<b>Property</b>			
d. Use of Renewable Energy	5%	5%	5%
e. Occupancy rate for properties designated for use by non government tenants.	96%	95%	96%

**Note:**

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

## Changes to Appropriation

**Table 16: Changes to appropriation—Government Payment for Outputs, Controlled**

	2013-14 Est. Out. \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
<b>2013-14 Budget</b>	<b>315,968</b>	<b>306,966</b>	<b>277,790</b>	<b>282,610</b>	<b>282,610</b>
<b>2nd Appropriation</b>					
Revised Wage Parameters	1,105	1,536	2,557	3,917	3,951
Revised Wage Parameters - ACTION	1,229	1,558	2,333	3,472	3,500
<b>FMA Section 16B Rollovers from 2012-13</b>					
Commonwealth Grants - Centenary of Canberra - Constitution Avenue Upgrade NP	575	-	-	-	-
Conservation Management Plans for Heritage Buildings (Feasibility)	300	-	-	-	-
Transport for Canberra - Communication Service for Real Time Passenger Information System	180	-	-	-	-
Implementation of ACT Kangaroo Action Plan	135	-	-	-	-
ACTION - Third Major Bus Depot (Feasibility)	100	-	-	-	-
Transport for Canberra - Improved ACTION Network Services	92	-	-	-	-
<b>2014-15 Budget Policy Adjustments</b>					
ACTION - Improved public transport	-	500	500	500	500
ACTION - Supporting operational capacity	-	6,360	-	-	-
Bulky Waste Trial - Continuation	-	400	-	-	-
Bushfire Management Capacity	-	2,089	2,162	2,238	2,316
Canberra Connect - New services in Gungahlin	-	331	1,169	1,172	1,197
Enhanced Biodiversity Stewardship	-	959	-	-	-
Increased Municipal Services	-	2,614	2,272	2,329	2,387
Kangaroo Population Management and Research	-	279	297	-	-
National Arboretum Canberra - Maintenance	-	186	372	381	391
Parks and Open Spaces - Maintaining amenity	-	4,500	3,600	3,600	3,500
Street Lighting and Traffic Signal Electricity Cost Increases	-	773	792	812	832
Transport for Canberra - Improved community transport coordination	-	500	-	-	-
Waste Management Services	-	1,764	1,055	1,068	1,081
Automated Works as Executed Data Entry System	-	-	70	70	70
Bridge Strengthening on Commercial Routes	-	-	-	16	32
Environmental Offsets - Gungahlin (EPIC)	-	-	-	-	59
Environmental Offsets - Lawson South	-	-	-	-	69
Molonglo Valley - Implementation of NES Plan - Stage 2	-	-	236	238	265
Mugga Lane - Replace damaged septic system	-	-	-	-	8
National Arboretum Canberra - Event terrace and precinct facilities	-	-	-	-	15
Ramp Metering on Cotter Road	-	-	-	7	14
Strategic Bushfire Management Plan	-	-	-	266	531
Transport for Canberra - Upgrading Erindale bus station	-	-	-	9	18

	2013-14 Est. Out. \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Transport for Canberra - Walking and cycling infrastructure - Stage 4	-	-	-	13	38
Weston Creek Group Centre Parking	-	-	-	5	10
General Savings		(1,430)	(2,004)	(2,007)	(2,043)
<b>2014-15 Budget Technical Adjustments</b>					
Revised Indexation Parameters		2	3	3	1,189
Revised Indexation Parameters - ACTION		4	4	4	3,245
Revised Superannuation Parameters	-	851	1,020	1,102	1,224
Revised Superannuation Parameters - ACTION	-	1,199	1,226	1,227	1,260
Transfer - Carbon Neutral Government Funding to ESDD	-	(211)	-	-	-
Transfer - Third Major Bus Depot (Feasibility) from Transport for Canberra - Woden Bus Depot Upgrade	200	-	-	-	-
Transfer - Transport for Canberra - Gold Card Funding to CSD	(150)	(150)	(160)	(160)	(160)
Revised Funding Profile - ACTION - Fuel Facilities at Depots	-	(112)	(45)	22	22
Revised Funding Profile - ACTION - Third Major Bus Depot (Feasibility)	(351)	351	-	-	-
Revised Funding Profile - Barry Drive - Bridge Strengthening on Commercial Routes	-	-	(4)	(6)	-
Revised Funding Profile - Conservation Management Plans for Heritage Buildings (Feasibility)	(163)	163	-	-	-
Revised Funding Profile - Constitution Avenue	(6,500)	(1,500)	8,000	-	-
Revised Funding Profile - Eastern Valley Way Inlet – Stage 2 Inlet and Public Realm	-	(90)	-	-	-
Revised Funding Profile - Inner North - Off Leash Dog Park	-	-	(3)	3	3
Revised Funding Profile - National Arboretum Canberra - Water Security	-	-	-	-	16
Revised Funding Profile - Shopping Centre Upgrade Program - Red Hill and Lyons	-	-	-	80	160
Revised Funding Profile - Town and District Park Upgrades	-	-	-	61	123
Revised Funding Profile - Transport for Canberra - Belconnen to City Transitway - College Street Section	-	-	-	30	30
Revised Funding Profile – Transport for Canberra - Bus Stop Upgrades to Disability Standards - Stage 2	-	-	-	23	40
Revised Funding Profile - Transport for Canberra - Canberra Avenue Bus Priority Measures	-	-	-	82	164
Revised Funding Profile - Transport for Canberra - City Path Lighting	-	-	-	-	6
Revised Funding Profile - Transport for Canberra - Cotter Road Improvements	-	-	71	143	143
Revised Funding Profile - Transport for Canberra - Majura Parkway	-	-	-	-	2,880
Revised Funding Profile - Transport for Canberra - Park and Ride Facilities	-	-	-	-	76

	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
	<b>Est. Out.</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Revised Funding Profile - Transport for Canberra - Parkes Way Widening	-	-	147	294	294
Revised Funding Profile - Transport for Canberra - Walking and Cycling Infrastructure - Stage 3	-	8	16	46	74
Commonwealth Grants - Exotic Disease Preparedness NP	(10)	(20)	(20)	(20)	(20)
Commonwealth Grants - Interstate Road Transport Program NP	(19)	(14)	(15)	(16)	18
Commonwealth Grants - Nation Building Program NP	(105)				
<b>2014-15 Budget</b>	<b>312,586</b>	<b>330,366</b>	<b>303,441</b>	<b>303,599</b>	<b>312,138</b>

**Table 17: Changes to appropriation—Capital Injections, Controlled**

	2013-14 Est. Out. \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
<b>2013-14 Budget</b>	<b>218,117</b>	<b>170,896</b>	<b>75,604</b>	<b>41,844</b>	<b>41,844</b>
<b>FMA Section 16B Rollovers from 2012-13</b>					
Transport for Canberra - Majura Parkway	14,633	-	-	-	-
North Weston Pond	3,102	-	-	-	-
ACTION - Bus Replacement Program	2,987	-	-	-	-
ACTION - Fuel Facilities at Depots	2,696	-	-	-	-
Transport for Canberra - Gungahlin Town Centre Major Bus Station	2,300	-	-	-	-
Transport for Canberra - Real Time Passenger Information System	2,276	-	-	-	-
Mugga Lane - Land Fill Extension - Stage 5	1,389	-	-	-	-
Transport for Canberra - Cotter Road Improvements	1,116	-	-	-	-
Ashley Drive - Stage 1	1,077	-	-	-	-
National Arboretum Canberra (Commonwealth Contribution)	843	-	-	-	-
Kingston - Wentworth Avenue Pavement Upgrade	820	-	-	-	-
Shopping Centre Upgrade Program - Red Hill and Lyons	795	-	-	-	-
Transport for Canberra - Canberra Avenue Bus Priority Measures	767	-	-	-	-
Centenary Trail	700	-	-	-	-
Mugga Lane - Essential Road Infrastructure (Design)	664	-	-	-	-
Cotter Road Duplication Stage 2 - Yarralumla Creek Bridge to Tuggeranong Parkway (Design)	636	-	-	-	-
Road Pavement Works on Gungahlin Drive	627	-	-	-	-
Transport for Canberra - Belconnen to City Transitway - College Street Section	545	-	-	-	-
Transport for Canberra - Park and Ride Facilities	540	-	-	-	-
Extension of the Mugga Lane Resource Management Centre Landfill Cell	537	-	-	-	-
Transport for Canberra - Barton Bus Station	491	-	-	-	-
Nicholls - Gundaroo Drive Duplication (Design)	391	-	-	-	-
Gungahlin - Recycling Drop Off Centre	358	-	-	-	-
Red Hill - Astrolabe Street Traffic Management Measures	351	-	-	-	-
Road Barrier Improvements - Continuation of the Program to Upgrade Selected High Priority Barriers and Bridge Railings on Belconnen Way, Hindmarsh Drive and other Arterial Roads	331	-	-	-	-
Upgrade to Public Toilet Facilities	324	-	-	-	-
Commonwealth Grants - Black Spots Program NP	311	-	-	-	-
Upgrade and Reconstruction of Road Infrastructure to Improve Customer Access - Mugga Lane Resource Management Centre	284	-	-	-	-
Transport for Canberra - Parkes Way Widening	279	-	-	-	-
Road Sealing and Upgrade Program - West Belconnen Resource Management Centre	261	-	-	-	-

	2013-14 Est. Out. \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Transport for Canberra - Bike and Ride Facilities	236	-	-	-	-
Bus Stop Signage to Support the Introduction of Real Time Passenger Information across Canberra	219	-	-	-	-
Transport for Canberra - Bus Stop Upgrades to Disability Standards - Stage 2	217	-	-	-	-
Jerrabomberra Wetlands Infrastructure Improvements	213	-	-	-	-
Transport for Canberra - Major Bus Stops Program	207	-	-	-	-
Gungahlin Drive Extension - Stage 2	176	-	-	-	-
Molonglo Riverside Park Planning (Design)	163	-	-	-	-
Molonglo Riverside Park - Stage 1	160	-	-	-	-
Stormwater Improvement Program - Palmerston, Braddon, Higgins and Reid	147	-	-	-	-
Upgrade to Belconnen Dog Park	146	-	-	-	-
Red Hill Nature Reserve Remediation (Design)	144	-	-	-	-
Town and District Park Upgrades	144	-	-	-	-
Transport for Canberra - Woden Bus Depot Upgrade	143	-	-	-	-
Mugga Lane - Rehabilitation of Old Landfill Cells	141	-	-	-	-
Belconnen Lakeshore - Emu Inlet - Stage 2 (Design)	125	-	-	-	-
Official Opening 2013 - National Arboretum Canberra	112	-	-	-	-
Parliament House Walk	100	-	-	-	-
Improved Leachate Treatment and Disposal System - Mugga Lane Resource Management Centre	100	-	-	-	-
West Belconnen Landfill Sullage Pit Remediation	91	-	-	-	-
Replacement Lock Security System for Open Space Assets	89	-	-	-	-
Glebe Park Pavement Replacement	81	-	-	-	-
Remediation of Fuel Storage Facilities	77	-	-	-	-
Stormwater Augmentation Program - Campbell Harrison - Horse Park Drive and Mapleton Avenue	76	-	-	-	-
Intersection Upgrade (Design)	61	-	-	-	-
Water Supply Pipe Upgrade - Mugga Lane Resource Management Centre	59	-	-	-	-
Upgrading Belconnen Skate Park Toilet Block	57	-	-	-	-
Transport for Canberra - Belconnen to City Transitway - Stage 1 (Barry Drive and College Street Sectors)	43	-	-	-	-
Upgrade of Barbeques across Canberra including Acton, Phillip, Yarralumla and Belconnen	41	-	-	-	-
Automatic Irrigation System Upgrade for Town and District Parks and Northbourne Avenue	32	-	-	-	-
Transport for Canberra - Barry Drive and Clunies Ross Street Intersection Upgrade	30	-	-	-	-
Enhance Library Collections	29	-	-	-	-
Belconnen - William Slim Drive Duplication (Design)	26	-	-	-	-
Power and Sewer Upgrades - Hume Resource Recovery Estate	26	-	-	-	-

	2013-14 Est. Out. \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Fyshwick - Stormwater Augmentation - Stage 3 (Design)	21	-	-	-	-
Transport for Canberra - Variable Message Signs	17	-	-	-	-
Lake Ginninderra Foreshore - Stage 2 (Emu Inlet) Upgrade	16	-	-	-	-
Transport for Canberra - Erindale Bus Station (Design)	13	-	-	-	-
Transport for Canberra - Northbourne Avenue Bus Priority Measures	13	-	-	-	-
Footpath Improvements	12	-	-	-	-
Inner North - Dog Off Leash Park	11	-	-	-	-
Installation of Safety Fences on the Pedestrian Bridge over Parkes Way Acton and Edinburgh Avenue Mixed Use Bridge over Parkes Way Acton	5	-	-	-	-
Featherstone Gardens Weston (ex CIT site) Upgrade and Safety Improvement Program	5	-	-	-	-
Gate Upgrade - Mulligans Flat Predator Proof Fence	2	-	-	-	-
Transport for Canberra - Walking and Cycling Infrastructure - Stage 3	(580)	-	-	-	-
Remediation of West Belconnen Land Fill Borrow Pit	(348)	-	-	-	-
Transport for Canberra - Public Transport Infrastructure	(248)	-	-	-	-
West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	(239)	-	-	-	-
Strategic Bushfire Management Plan Version 2	(184)	-	-	-	-
Upgrade Furniture and Bins in Parks and Shopping Centres Across the City	(150)	-	-	-	-
Kingston - Inner South Library Collection	(143)	-	-	-	-
Transport for Canberra - City Path Lighting	(37)	-	-	-	-
Playground Designs and Safety Upgrades	(37)	-	-	-	-
Eastern Valley Way Inlet - Stage 2 Inlet and Public Realm	(21)	-	-	-	-
Cycling, Signage, Footpaths	(11)	-	-	-	-
Transport for Canberra - West Belconnen Transit Stops and Terminus Improvements (Design)	(3)	-	-	-	-
Enhancement of Library Collections	(1)	-	-	-	-
<b>2014-15 Budget Policy Adjustments</b>					
ACTION - Replace underground storage tanks	-	1,000	5,536	-	-
Automated Works as Executed Data Entry System	-	240	-	-	-
Bridge Strengthening on Commercial Routes	-	800	-	-	-
Canberra Connect - New services in Gungahlin	-	230	-	-	-
Civic to Gungahlin Corridor Improvements	-	8,000	12,000	-	-
Environmental Offsets - Gungahlin (EPIC)	-	253	107	102	-
Environmental Offsets - Lawson South	-	425	268	134	45
Fyshwick Depot - Fuel storage tank removal and site remediation	-	500	1,000	-	-
Local Shopping Centre Upgrades Program	-	350	1,650	-	-
Molonglo Valley - Implementation of the NES Plan – Stage 2	-	1,036	860	822	802
Mugga 2 Quarry - Remediation	-	2,000	939	-	-

	2013-14 Est. Out. \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Mugga Lane - Replace asbestos disposal site	-	700	523	-	-
Mugga Lane - Replace damaged septic system	-	664	100	-	-
National Arboretum Canberra - Event terrace and precinct facilities	-	643	841	-	-
Playground Safety Program	-	500	-	-	-
Ramp Metering on Cotter Road	-	400	-	-	-
Strategic Bushfire Management Plan	-	2,000	744	-	-
Transport for Canberra - Upgrading Erindale bus station	-	900	-	-	-
Transport for Canberra - Walking and cycling infrastructure - Stage 4	-	1,250	1,250	-	-
Weston Creek Group Centre Parking	-	500	-	-	-
William Slim Drive / Barton Highway Roundabout Signalisation	-	1,000	7,000	2,000	-
<b>2014-15 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	-	-	-	524
Supplementation for Additional Pay Period in 2015-16	-	2,886	-	-	-
Supplementation for Additional Pay Period in 2015-16 - ACTION	-	2,803	-	-	-
Purchase of Materials Recovery Facility Equipment	-	1,000	-	-	-
Transfer - Inner North - Off Leash Dog Park from Transport for Canberra - Woden Bus Depot Upgrade	150	-	-	-	-
Transfer - Remediation of Fuel Storage Facilities from Transport for Canberra - Woden Bus Depot Upgrade	510	-	-	-	-
Transfer - Transport for Canberra – Parkes Way Widening from Transport for Canberra - Woden Bus Depot Upgrade	1,600	-	-	-	-
Transfer - Transport for Canberra - Woden Bus Depot Upgrade to Various	(2,460)	-	-	-	-
Revised Funding Profile - ACTION - Bus Replacement Program	(5,472)	2,861	253	2,358	-
Revised Funding Profile - Ashley Drive - Stage 1	(700)	700	-	-	-
Revised Funding Profile - Barry Drive - Bridge Strengthening on Commercial Routes	(500)	500	-	-	-
Revised Funding Profile - Garbage and Recycling Bin Replacement Program	(250)	250	-	-	-
Revised Funding Profile - Inner North - Off Leash Dog Park	(200)	200	-	-	-
Revised Funding Profile - Jerrabomberra Wetlands Infrastructure Improvements	(918)	918	-	-	-
Revised Funding Profile - Molonglo Riverside Park - Stage 1	(2,510)	2,510	-	-	-
Revised Funding Profile - Mugga Lane - Land Fill Extension - Stage 5	(1,409)	3,409	(2,000)	-	-
Revised Funding Profile - Mugga Lane - Rehabilitation of Old Landfill Cells	(734)	(449)	1,183	-	-
Revised Funding Profile - Red Hill Nature Reserve Remediation (Design)	(135)	135	-	-	-
Revised Funding Profile - Remediation of Fuel Storage Facilities	(400)	400	-	-	-

	2013-14 Est. Out. \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revised Funding Profile - Remediation of West Belconnen Land Fill Borrow Pit	355	(50)	(305)	-	-
Revised Funding Profile - Shopping Centre Upgrade Program - Red Hill and Lyons	(1,208)	1,208	-	-	-
Revised Funding Profile - Town and District Park Upgrades	(833)	833	-	-	-
Revised Funding Profile - Transport for Canberra - Bus Stop Upgrades to Disability Standards - Stage 2	(750)	750	-	-	-
Revised Funding Profile - Transport for Canberra - Canberra Avenue Bus Priority Measures	1,300	(1,300)	-	-	-
Revised Funding Profile - Transport for Canberra - Public Transport Infrastructure	500	(500)	-	-	-
Revised Funding Profile - Transport for Canberra - Real Time Passenger Information System	(483)	483	-	-	-
Revised Funding Profile - Transport for Canberra - Variable Message Signs	(500)	500	-	-	-
Revised Funding Profile - Transport for Canberra - Walking and Cycling Infrastructure - Stage 3	1,000	-	(1,000)	-	-
Revised Funding Profile - West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	(239)	(750)	989	-	-
Revised Funding Profile - Yarralumla - Canberra Brickworks Site Remediation	(796)	615	181	-	-
Cessation - ACTION - Bus Replacement Program	-	-	-	-	(10,080)
Cessation - National Arboretum Canberra - Water Security Program	-	-	-	-	(998)
Saving - West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	-	-	(685)	-	-
Saving - Woden Bus Depot Upgrade	(470)	-	-	-	-
Commonwealth Grants - Black Spots Program NP	(104)	(9)	1,602	1,601	(42)
Commonwealth Grants - Bridge Strengthening Program	-	800	-	-	-
Commonwealth Grants - Heavy Vehicle Safety Program NP	(4,519)	-	4	4	-
Commonwealth Grants - Majura Parkway NP	(23,410)	-	-	-	-
Commonwealth Grants - Regional Infrastructure Fund NP	-	(696)	(82)	(112)	-
Commonwealth Grants - Roads to Recovery Program NP	27	-	5,600	-	-
<b>2014-15 Budget</b>	<b>218,814</b>	<b>214,294</b>	<b>114,162</b>	<b>48,753</b>	<b>32,095</b>

## Financial Statements

**Table 18: Territory and Municipal Services Directorate: Operating Statement**

<b>2013-14 Budget \$'000</b>		<b>2013-14 Est. Out. \$'000</b>	<b>2014-15 Budget \$'000</b>	<b>Var. %</b>	<b>2015-16 Estimate \$'000</b>	<b>2016-17 Estimate \$'000</b>	<b>2017-18 Estimate \$'000</b>
	<b>Revenue</b>						
315,968	Government Payment for Outputs	312,586	330,366	6	303,441	303,599	312,138
4,394	Taxes, Fees and Fines	4,394	4,443	1	4,455	4,481	4,515
22,277	User Charges - Non ACT Government	22,277	22,385	..	23,000	23,240	23,542
81,508	User Charges - ACT Government	81,778	84,293	3	87,483	90,980	94,114
741	Other Revenue	3,591	748	-79	751	755	759
703	Resources Received Free of Charge	703	729	4	750	768	777
<b>425,591</b>	<b>Total Revenue</b>	<b>425,329</b>	<b>442,964</b>	<b>4</b>	<b>419,880</b>	<b>423,823</b>	<b>435,845</b>
	<b>Gains</b>						
167,276	Other Gains	99,735	142,679	43	113,767	123,767	123,767
<b>167,276</b>	<b>Total Gains</b>	<b>99,735</b>	<b>142,679</b>	<b>43</b>	<b>113,767</b>	<b>123,767</b>	<b>123,767</b>
<b>592,867</b>	<b>Total Income</b>	<b>525,064</b>	<b>585,643</b>	<b>12</b>	<b>533,647</b>	<b>547,590</b>	<b>559,612</b>
	<b>Expenses</b>						
79,608	Employee Expenses	80,891	80,596	..	81,396	82,771	83,550
11,450	Superannuation Expenses	11,673	12,365	6	12,681	13,066	13,281
229,640	Supplies and Services	226,988	240,102	6	232,034	231,170	240,850
147,371	Depreciation and Amortisation	147,371	152,555	4	155,021	155,636	155,922
559	Borrowing Costs	559	507	-9	515	523	536
1,309	Cost of Goods Sold	1,261	1,297	3	1,338	1,378	1,418
91,824	Grants and Purchased Services	92,852	97,172	5	81,119	83,622	84,875
646	Other Expenses	15,831	631	-96	641	641	647
<b>562,407</b>	<b>Total Expenses</b>	<b>577,426</b>	<b>585,225</b>	<b>1</b>	<b>564,745</b>	<b>568,807</b>	<b>581,079</b>
<b>30,460</b>	<b>Operating Result</b>	<b>-52,362</b>	<b>418</b>	<b>101</b>	<b>-31,098</b>	<b>-21,217</b>	<b>-21,467</b>
	<b>Other Comprehensive Income</b>						
	<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>						
0	Post-Audit Adjustments	-132	0	100	0	0	0
<b>0</b>	<b>Total Other Comprehensive Income</b>	<b>-132</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>30,460</b>	<b>Total Comprehensive Income</b>	<b>-52,494</b>	<b>418</b>	<b>101</b>	<b>-31,098</b>	<b>-21,217</b>	<b>-21,467</b>

**Table 19: Territory and Municipal Services Directorate: Balance Sheet**

<b>Budget as at 30/6/14 \$'000</b>		<b>Est. Out. as at 30/6/14 \$'000</b>	<b>Budget as at 30/6/15 \$'000</b>	<b>Var. %</b>	<b>Estimate as at 30/6/16 \$'000</b>	<b>Estimate as at 30/6/17 \$'000</b>	<b>Estimate as at 30/6/18 \$'000</b>
<b>Current Assets</b>							
22,844	Cash and Cash Equivalents	18,880	23,749	26	22,850	24,837	26,824
16,993	Receivables	15,868	16,223	2	16,574	16,925	17,276
2,413	Inventories	2,139	2,290	7	2,441	2,592	2,743
576	Assets Held for Sale	448	427	-5	407	387	367
2,253	Other Current Assets	2,363	2,384	1	2,404	2,424	2,444
<b>45,079</b>	<b>Total Current Assets</b>	<b>39,698</b>	<b>45,073</b>	<b>14</b>	<b>44,676</b>	<b>47,165</b>	<b>49,654</b>
<b>Non Current Assets</b>							
3,176	Receivables	0	0	-	0	0	0
9,260,003	Property, Plant and Equipment	9,274,130	9,312,933	..	9,587,042	9,582,036	9,576,744
10,564	Intangibles	11,091	10,587	-5	8,996	7,405	5,814
345,854	Capital Works in Progress	228,443	353,902	55	133,393	138,901	140,189
28,429	Other Non Current Assets	26,099	26,099	-	26,099	26,099	26,099
<b>9,648,026</b>	<b>Total Non Current Assets</b>	<b>9,539,763</b>	<b>9,703,521</b>	<b>2</b>	<b>9,755,530</b>	<b>9,754,441</b>	<b>9,748,846</b>
<b>9,693,105</b>	<b>TOTAL ASSETS</b>	<b>9,579,461</b>	<b>9,748,594</b>	<b>2</b>	<b>9,800,206</b>	<b>9,801,606</b>	<b>9,798,500</b>
<b>Current Liabilities</b>							
31,239	Payables	39,357	39,460	..	39,563	39,666	39,769
2,781	Finance Leases	3,042	2,719	-11	2,396	2,073	1,750
29,019	Employee Benefits	28,795	29,482	2	27,406	27,714	28,021
4,072	Other Liabilities	2,529	2,529	-	2,529	2,529	2,529
<b>67,111</b>	<b>Total Current Liabilities</b>	<b>73,723</b>	<b>74,190</b>	<b>1</b>	<b>71,894</b>	<b>71,982</b>	<b>72,069</b>
<b>Non Current Liabilities</b>							
2,857	Finance Leases	2,709	2,237	-17	1,765	1,293	821
1,378	Employee Benefits	2,047	2,018	-1	2,004	1,996	1,953
14,442	Other Non Current Provisions	8,570	8,570	-	8,570	8,570	8,570
28,128	Other	19,121	2,785	-85	2,449	2,113	1,777
<b>46,805</b>	<b>Total Non Current Liabilities</b>	<b>32,447</b>	<b>15,610</b>	<b>-52</b>	<b>14,788</b>	<b>13,972</b>	<b>13,121</b>
<b>113,916</b>	<b>TOTAL LIABILITIES</b>	<b>106,170</b>	<b>89,800</b>	<b>-15</b>	<b>86,682</b>	<b>85,954</b>	<b>85,190</b>
<b>9,579,189</b>	<b>NET ASSETS</b>	<b>9,473,291</b>	<b>9,658,794</b>	<b>2</b>	<b>9,713,524</b>	<b>9,715,652</b>	<b>9,713,310</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
5,953,392	Accumulated Funds	5,840,299	6,025,802	3	6,080,532	6,082,660	6,080,318
3,625,797	Reserves	3,632,992	3,632,992	-	3,632,992	3,632,992	3,632,992
<b>9,579,189</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>9,473,291</b>	<b>9,658,794</b>	<b>2</b>	<b>9,713,524</b>	<b>9,715,652</b>	<b>9,713,310</b>

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

2013-14 Budget \$'000		2013-14 Est. Out. \$'000	2014-15 Budget \$'000	Var. %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
237,251	Cash from Government for Outputs	217,999	231,405	6	220,359	218,014	225,305
78,717	Cash from Government – CSO Payments	94,587	98,961	5	83,082	85,585	86,833
4,706	Taxes, Fees and Fines	4,394	4,443	1	4,455	4,481	4,515
102,979	User Charges	106,795	106,515	..	110,321	114,082	117,521
25,842	Other Receipts	25,275	25,201	..	25,204	25,208	25,208
<b>449,495</b>	<b>Operating Receipts</b>	<b>449,050</b>	<b>466,525</b>	<b>4</b>	<b>443,421</b>	<b>447,370</b>	<b>459,382</b>
<b>Payments</b>							
77,512	Related to Employees	78,699	78,047	-1	81,586	80,580	81,396
11,677	Related to Superannuation	11,660	12,353	6	12,669	13,054	13,268
221,554	Related to Supplies and Services	219,319	233,138	6	224,852	223,993	233,700
91,823	Grants and Purchased Services	92,851	96,961	4	81,119	83,622	84,876
29,511	Other	29,103	28,860	-1	28,911	28,951	28,972
<b>432,077</b>	<b>Operating Payments</b>	<b>431,632</b>	<b>449,359</b>	<b>4</b>	<b>429,137</b>	<b>430,200</b>	<b>442,212</b>
<b>17,418</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>17,418</b>	<b>17,166</b>	<b>-1</b>	<b>14,284</b>	<b>17,170</b>	<b>17,170</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
197,308	Purchase of Property, Plant and Equipment and Capital Works	198,448	196,043	-1	100,095	37,612	33,392
5,816	Purchase of Land and Intangibles	8,092	423	-95	0	0	0
16,763	Capital Payments to Government Agencies	14,044	16,239	16	15,364	12,438	0
<b>219,887</b>	<b>Investing Payments</b>	<b>220,584</b>	<b>212,705</b>	<b>-4</b>	<b>115,459</b>	<b>50,050</b>	<b>33,392</b>
<b>-219,887</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-220,584</b>	<b>-212,705</b>	<b>4</b>	<b>-115,459</b>	<b>-50,050</b>	<b>-33,392</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
218,117	Capital Injections from Government	218,814	214,294	-2	114,162	48,753	32,095
<b>218,117</b>	<b>Financing Receipts</b>	<b>218,814</b>	<b>214,294</b>	<b>-2</b>	<b>114,162</b>	<b>48,753</b>	<b>32,095</b>
<b>Payments</b>							
12,442	Dividends to Government	12,442	12,970	4	12,970	12,970	12,970
470	Repayment of Borrowings	470	0	-100	0	0	0
1,225	Repayment of Finance Leases	1,225	916	-25	916	916	916
<b>14,137</b>	<b>Financing Payments</b>	<b>14,137</b>	<b>13,886</b>	<b>-2</b>	<b>13,886</b>	<b>13,886</b>	<b>13,886</b>
<b>203,980</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>204,677</b>	<b>200,408</b>	<b>-2</b>	<b>100,276</b>	<b>34,867</b>	<b>18,209</b>
<b>1,511</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>1,511</b>	<b>4,869</b>	<b>222</b>	<b>-899</b>	<b>1,987</b>	<b>1,987</b>
<b>21,333</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>17,369</b>	<b>18,880</b>	<b>9</b>	<b>23,749</b>	<b>22,850</b>	<b>24,837</b>
<b>22,844</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>18,880</b>	<b>23,749</b>	<b>26</b>	<b>22,850</b>	<b>24,837</b>	<b>26,824</b>

**Table 21: Territory and Municipal Services Directorate: Statement of Changes in Equity**

<b>Budget as at 30/6/14 \$'000</b>		<b>Est. Out. as at 30/6/14 \$'000</b>	<b>Budget as at 30/6/15 \$'000</b>	<b>Var. %</b>	<b>Estimate as at 30/6/16 \$'000</b>	<b>Estimate as at 30/6/17 \$'000</b>	<b>Estimate as at 30/6/18 \$'000</b>
<b>Opening Equity</b>							
5,734,020	Opening Accumulated Funds	5,700,465	5,840,299	2	6,025,802	6,080,532	6,082,660
3,625,797	Opening Asset Revaluation Reserve	3,632,992	3,632,992	-	3,632,992	3,632,992	3,632,992
<b>9,359,817</b>	<b>Balance at the Start of the Reporting Period</b>	<b>9,333,457</b>	<b>9,473,291</b>	<b>1</b>	<b>9,658,794</b>	<b>9,713,524</b>	<b>9,715,652</b>
<b>Comprehensive Income</b>							
0	Post-Audit Adjustments	-132	0	100	0	0	0
30,460	Operating Result for the Period	-52,362	418	101	-31,098	-21,217	-21,467
<b>30,460</b>	<b>Total Comprehensive Income</b>	<b>-52,494</b>	<b>418</b>	<b>101</b>	<b>-31,098</b>	<b>-21,217</b>	<b>-21,467</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
201,354	Capital Injections	204,770	198,055	-3	98,798	36,315	32,095
-12,442	Dividend Approved	-12,442	-12,970	-4	-12,970	-12,970	-12,970
<b>188,912</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>192,328</b>	<b>185,085</b>	<b>-4</b>	<b>85,828</b>	<b>23,345</b>	<b>19,125</b>
<b>Closing Equity</b>							
5,953,392	Closing Accumulated Funds	5,840,299	6,025,802	3	6,080,532	6,082,660	6,080,318
3,625,797	Closing Asset Revaluation Reserve	3,632,992	3,632,992	-	3,623,992	3,632,992	3,632,992
<b>9,579,189</b>	<b>Balance at the End of the Reporting Period</b>	<b>9,473,291</b>	<b>9,658,794</b>	<b>2</b>	<b>9,713,524</b>	<b>9,715,652</b>	<b>9,713,310</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### *Operating Statement*

- government payment for outputs
  - the decrease of \$3.382 million in the 2013-14 estimated outcome from the original budget is mainly due to reprofiling of the Constitution Avenue Upgrade project (-\$6.5 million) and other reprofiling (\$0.514 million) offset by funding for wage increases (\$2.334 million) and rollovers from 2012-13 (\$1.382 million).
  - the increase of \$17.780 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to new initiatives (\$21.255 million), funding for wage and price increases (\$6.428 million) and the upgrade of Constitution Avenue (\$7.425 million) offset by completion of prior year initiatives (-\$15.074 million) and savings initiatives (-\$1.430 million).
- user charges – ACT Government: the increase of \$2.515 million in the 2014-15 Budget from the 2013-14 estimate outcome reflects anticipated price related increases in charges levied to ACT Government customers.
- other revenue: the increase of \$2.850 million in the 2013-14 estimated outcome from the original budget is mainly due to insurance recoveries from the ACT Insurance Authority as a result of extreme weather events, and minor damage claims.
- other gains: the fluctuations between 2013-14, 2014-15 and the outyears reflect the anticipated transfer of infrastructure assets from the Land Development Agency and private developers associated with land development, and the timing of the transfer of infrastructure associated with the Integrated Urban Water Program from the Environment and Sustainable Development Directorate.
- employee expenses: the increase of \$1.283 million in the 2013-14 estimated outcome from the original budget is mainly due to the new Enterprise Agreement for clerical staff that came into effect from 1 July 2013.
- supplies and services:
  - the decrease of \$2.652 million in the 2013-14 estimated outcome from the original budget is mainly due to the reprofiling of the Constitution Avenue Upgrade project (-\$6.5 million), offset by expenses associated with extreme weather events and minor damage claims (\$2.850 million) and rollovers from 2012-13 (\$1.382 million).
  - the increase of \$13.114 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to new initiatives (\$13.101 million), funding for price increases (\$3.612 million) and the upgrade of Constitution Avenue (\$7.425 million), offset by the completion of prior year initiatives.

- grants and purchased services:
  - the increase of \$1.028 million in the 2013-14 estimated outcome from the original budget is mainly due to the new Enterprise Agreement for clerical staff that came into effect from 1 July 2013.
  - the increase of \$4.320 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to new initiatives (\$7.360 million), offset by the completion of prior year initiatives.
- other expenses: the increase of \$15.185 million in the 2013-14 estimated outcome from the original budget and the decrease of \$15.2 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to expenses associated with completed capital works projects.

### ***Balance Sheet***

- cash and equivalents:
  - the decrease of \$3.946 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results.
  - the increase of \$4.869 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to cash being held to meet the additional pay period in 2015-16 (\$2.886 million).
- current and non current receivables: the decrease of \$4.301 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results.
- property, plant and equipment:
  - the increase of \$14.127 million in the 2013-14 estimated from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results (\$15 million), and the expected capitalising of completed major projects (\$67 million), offset by delays in the expected transfer of new assets from the Land Development Agency, private developers and the Environment and Sustainable Development Directorate (-\$67 million).
  - the increase of \$38.803 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the expected capitalising of completed major projects.
- capital works in progress
  - the decrease of \$117.411 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 financial results (-\$31 million), and the expected completion of major projects (-\$82 million).
  - the increase of \$125.459 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to new initiatives (\$22 million) and the continuation of existing projects (\$102 million).

- other non current assets: the decrease of \$2.330 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results.
- current payables: the increase of \$8.118 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results.
- other current liabilities: the decrease of \$1.543 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results.
- other non current provisions: the decrease of \$5.872 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results (-\$2.287 million) and also reflects the completion of restoration works at the West Belconnen landfill site (-\$3.585 million).
- other non current liabilities: the decrease of \$9.007 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results.

#### ***Cash Flow Statement***

Variations in the statement are explained in the notes above.

#### ***Statement of Changes in Equity***

Variations in the statement are explained in the notes above.

**Table 22: Territory and Municipal Services Directorate: Statement of Income and Expenses on behalf of the Territory**

<b>2013-14 Budget \$'000</b>		<b>2013-14 Est. Out. \$'000</b>	<b>2014-15 Budget \$'000</b>	<b>Var. %</b>	<b>2015-16 Estimate \$'000</b>	<b>2016-17 Estimate \$'000</b>	<b>2017-18 Estimate \$'000</b>
	<b>Revenue</b>						
18,062	Taxes, Fees and Fines	15,562	19,102	23	19,883	21,106	21,633
5,783	Interest	2,128	2,107	-1	4,273	6,726	5,473
202,846	Land Revenue	55,253	76,790	39	94,794	145,580	118,624
<b>226,691</b>	<b>Total Revenue</b>	<b>72,943</b>	<b>97,999</b>	<b>34</b>	<b>118,950</b>	<b>173,412</b>	<b>145,730</b>
	<b>Expenses</b>						
226,691	Transfer Expenses	72,943	97,999	34	118,950	173,412	145,730
<b>226,691</b>	<b>Total Expenses</b>	<b>72,943</b>	<b>97,999</b>	<b>34</b>	<b>118,950</b>	<b>173,412</b>	<b>145,730</b>
<b>0</b>	<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Other Comprehensive Income</b>						
	<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>						
0	Post-Audit Adjustments	-678	0	100	0	0	0
<b>0</b>	<b>Total Other Comprehensive Income</b>	<b>-678</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>Total Comprehensive Income</b>	<b>-678</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 23: Territory and Municipal Services Directorate: Statement of Assets and Liabilities on behalf of the Territory**

Budget as at 30/6/14 \$'000		Est. Out. as at 30/6/14 \$'000	Budget as at 30/6/15 \$'000	Var. %	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000	Estimate as at 30/6/18 \$'000
	<b>Current Assets</b>						
263	Cash and Cash Equivalents	486	486	-	486	486	486
34,210	Receivables	27,089	34,689	28	42,289	49,889	57,489
<b>34,473</b>	<b>Total Current Assets</b>	<b>27,575</b>	<b>35,175</b>	<b>28</b>	<b>42,775</b>	<b>50,375</b>	<b>57,975</b>
<b>34,473</b>	<b>TOTAL ASSETS</b>	<b>27,575</b>	<b>35,175</b>	<b>28</b>	<b>42,775</b>	<b>50,375</b>	<b>57,975</b>
	<b>Current Liabilities</b>						
11,403	Payables	27,575	35,175	28	42,775	50,375	57,975
23,070	Other Liabilities	0	0	-	0	0	0
<b>34,473</b>	<b>Total Current Liabilities</b>	<b>27,575</b>	<b>35,175</b>	<b>28</b>	<b>42,775</b>	<b>50,375</b>	<b>57,975</b>
<b>34,473</b>	<b>TOTAL LIABILITIES</b>	<b>27,575</b>	<b>35,175</b>	<b>28</b>	<b>42,775</b>	<b>50,375</b>	<b>57,975</b>
<b>0</b>	<b>NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>REPRESENTED BY FUNDS</b>						
<b>0</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

<b>2013-14 Budget \$'000</b>		<b>2013-14 Est. Out. \$'000</b>	<b>2014-15 Budget \$'000</b>	<b>Var. %</b>	<b>2015-16 Estimate \$'000</b>	<b>2016-17 Estimate \$'000</b>	<b>2017-18 Estimate \$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
18,062	Taxes, Fees and Fines	15,562	19,102	23	19,883	21,106	21,633
5,783	Interest Received	5,333	2,097	-61	4,262	6,715	5,633
165,310	Other Receipts	52,688	80,378	53	98,267	147,063	118,280
<b>189,155</b>	<b>Operating Receipts</b>	<b>73,583</b>	<b>101,577</b>	<b>38</b>	<b>122,412</b>	<b>174,884</b>	<b>145,546</b>
<b>Payments</b>							
635	Other	635	635	-	635	635	635
188,520	Territory Receipts to Government	72,948	100,942	38	121,777	174,249	144,911
<b>189,155</b>	<b>Operating Payments</b>	<b>73,583</b>	<b>101,577</b>	<b>38</b>	<b>122,412</b>	<b>174,884</b>	<b>145,546</b>
<b>0</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>263</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>486</b>	<b>486</b>	<b>-</b>	<b>486</b>	<b>486</b>	<b>486</b>
<b>263</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>486</b>	<b>486</b>	<b>-</b>	<b>486</b>	<b>486</b>	<b>486</b>

**Table 25: Territory and Municipal Services Directorate: Statement of Changes in Equity on behalf of the Territory**

<b>Budget as at 30/6/14 \$'000</b>	<b>Est. Out. as at 30/6/14 \$'000</b>	<b>Budget as at 30/6/15 \$'000</b>	<b>Var. %</b>	<b>Estimate as at 30/6/16 \$'000</b>	<b>Estimate as at 30/6/17 \$'000</b>	<b>Estimate as at 30/6/18 \$'000</b>
<b>Opening Equity</b>						
0	678	0	-100	0	0	0
<b>0</b>	<b>678</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Comprehensive Income</b>						
0	-678	0	100	0	0	0
<b>0</b>	<b>-678</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **Notes to the Territorial Budget Statements**

### ***Statement of Income and Expenses on Behalf of the Territory***

- taxes, fees and fines:
  - the decrease of \$2.500 million in the 2013-14 estimated outcome from the original budget is mainly due to lower than expected levels of commercial/industrial and construction/demolition waste sent to landfill.
  - the increase of \$3.540 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to increased waste fees and a return to estimated levels of commercial/industrial and construction/demolition waste sent to landfill.
- interest: the decrease of \$3.655 million in the 2013-14 estimated outcome from the original budget and the estimates for 2014-15 and forward years is due to variations in land held by the Land Development Agency for future sale.
- land revenue: the decrease of \$147.593 million in the 2013-14 estimated outcome from the original budget and the increases in estimates for 2014-15 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 major variations in the Statement of Assets and Liabilities on Behalf of the Territory in the 2013-14 estimated outcome and the original budget are due to the flow-on effects of the 2012-13 audited results.

The variations in the 2014-15 Budget from the 2013-14 estimated outcome are primarily due to variations in the land release program.

### ***Cash Flow Statement on Behalf of the Territory***

Variations in the statement are explained in the notes above.

### ***Statement of Changes in Equity on Behalf of the Territory***

Variations in the statement are explained in the notes above.

**Table 26: Municipal Services Operating Statement**

<b>2013-14 Budget \$'000</b>		<b>2013-14 Est. Out. \$'000</b>	<b>2014-15 Budget \$'000</b>	<b>Var. %</b>	<b>2015-16 Estimate \$'000</b>	<b>2016-17 Estimate \$'000</b>	<b>2017-18 Estimate \$'000</b>
<b>Income</b>							
<b>Revenue</b>							
314,553	Government Payment for Outputs	311,073	328,803	6	302,019	302,153	310,672
4,394	Taxes, Fees and Fines	4,394	4,443	1	4,455	4,481	4,515
1,420	User Charges – Non ACT Government	1,420	1,452	2	1,486	1,517	1,557
6,182	User Charges – ACT Government	7,642	7,727	1	7,809	7,898	7,985
741	Other Revenue	3,591	748	-79	751	755	759
703	Resources Received Free of Charge	703	729	4	750	768	777
<b>327,993</b>	<b>Total Revenue</b>	<b>328,823</b>	<b>343,902</b>	<b>5</b>	<b>317,270</b>	<b>317,572</b>	<b>326,265</b>
<b>Gains</b>							
167,276	Other Gains	99,735	142,679	43	113,767	123,767	123,767
<b>167,276</b>	<b>Total Gains</b>	<b>99,735</b>	<b>142,679</b>	<b>43</b>	<b>113,767</b>	<b>123,767</b>	<b>123,767</b>
<b>495,269</b>	<b>Total Income</b>	<b>428,558</b>	<b>486,581</b>	<b>14</b>	<b>431,037</b>	<b>441,339</b>	<b>450,032</b>
<b>Expenses</b>							
64,679	Employee Expenses	67,504	66,743	-1	67,244	68,319	68,971
9,511	Superannuation Expenses	9,734	10,364	6	10,618	10,943	11,138
165,648	Supplies and Services	158,285	171,206	8	160,844	156,976	163,336
132,904	Depreciation and Amortisation	136,329	141,454	4	143,946	144,612	145,233
559	Borrowing Costs	495	443	-11	451	456	467
570	Cost of Goods Sold	513	514	..	518	528	538
91,824	Grants and Purchased Services	92,852	97,172	5	81,119	83,622	84,875
536	Other Expenses	15,391	362	-98	341	339	343
<b>466,231</b>	<b>Total Ordinary Expenses</b>	<b>481,103</b>	<b>488,258</b>	<b>1</b>	<b>465,081</b>	<b>465,795</b>	<b>474,901</b>
<b>29,038</b>	<b>Operating Result</b>	<b>-52,545</b>	<b>-1,677</b>	<b>97</b>	<b>-34,044</b>	<b>-24,456</b>	<b>-24,869</b>

**Table 27: Enterprise Services Operating Statement**

<b>2013-14 Budget \$'000</b>		<b>2013-14 Est. Out. \$'000</b>	<b>2014-15 Budget \$'000</b>	<b>Var. %</b>	<b>2015-16 Estimate \$'000</b>	<b>2016-17 Estimate \$'000</b>	<b>2017-18 Estimate \$'000</b>
<b>Income</b>							
<b>Revenue</b>							
1,415	Government Payment for Outputs	1,513	1,563	3	1,422	1,446	1,466
20,857	User Charges – Non ACT Government	20,857	20,933	..	21,514	21,723	21,985
75,326	User Charges – ACT Government	74,136	76,566	3	79,674	83,082	86,129
<b>97,598</b>	<b>Total Revenue</b>	<b>96,506</b>	<b>99,062</b>	<b>3</b>	<b>102,610</b>	<b>106,251</b>	<b>109,580</b>
<b>Expenses</b>							
14,929	Employee Expenses	13,387	13,853	3	14,152	14,452	14,579
1,939	Superannuation Expenses	1,939	2,001	3	2,063	2,123	2,143
63,992	Supplies and Services	68,703	68,896	..	71,190	74,194	77,514
14,467	Depreciation and Amortisation	11,042	11,101	1	11,075	11,024	10,689
0	Borrowing Costs	64	64	-	64	67	69
739	Cost of Goods Sold	748	783	5	820	850	880
110	Other Expenses	440	269	-39	300	302	304
<b>96,176</b>	<b>Total Ordinary Expenses</b>	<b>96,323</b>	<b>96,967</b>	<b>1</b>	<b>99,664</b>	<b>103,012</b>	<b>106,178</b>
<b>1,422</b>	<b>Operating Result</b>	<b>183</b>	<b>2,095</b>	<b>#</b>	<b>2,946</b>	<b>3,239</b>	<b>3,402</b>

## Notes to the Output Class Statements

Significant variations are as follows:

### ***Municipal Services Total Government Payment for Outputs***

- the decrease of \$3.480 million in the 2013-14 estimated outcome from the original budget is mainly due to reprofiling of the Constitution Avenue Upgrade project (-\$6.5 million) offset by funding for wage increases (\$2.334 million) and rollovers from 2012-13 (\$1.082 million).
- the increase of \$17.730 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to new initiatives (\$21.255 million), funding for wage and price increases (\$6.420 million) and the upgrade of Constitution Avenue (\$7.425 million) offset by completion of prior year initiatives (-\$15.074 million) and savings initiatives (-\$1.430 million).

### ***Municipal Services Total Ordinary Expenses***

- the increase of \$14.872 million in the 2013-14 estimated outcome from the original budget is mainly due to expenses associated with completed capital works.
- the increase of \$7.155 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the new initiatives (\$21.255 million), funding for wage and price increases (\$6.420 million), the upgrade of Constitution Avenue (\$7.425 million) and increased depreciation (\$3.425 million) offset by the completion of prior year initiatives (-\$15.174 million), savings initiatives (-\$1.430 million) and decreased expenses associated with completed capital works (-\$15 million).

# ACTION

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## Purpose

ACTION's principal objective is to provide public transport services to the ACT community consisting of scheduled route bus services, school bus services, 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, in particular increasing public transport use.

## 2014-15 Priorities

Strategic and operational priorities to be pursued in 2014-15 include:

- ACTION, in conjunction with the Chief Minister and Treasury Directorate, will continue to review its operations and structures to ensure these facilitate the provision of an efficient and effective public transport service, bus services offer value for money, meet stakeholder needs and encourage residents and visitors to Canberra to use ACTION services as a preferred means of transport around Canberra.
- Working towards achieving the Government's sustainable transport policy objectives by:
  - implementing a new bus network (Network 14) that will streamline existing bus routes, improve service frequency on high demand routes and provide bus services into the newer suburbs of Canberra, including Molonglo and Casey
  - continuing to replace ACTION's legacy bus fleet with new climate controlled, Euro 6 buses to improve customer comfort and ensure its bus services are accessible to all prospective users
  - promoting use of the NXTBUS real time passenger information system to provide live information about arrival times of ACTION services via mobile devices and the internet, passenger information displays and on-board visual displays
  - continuing to work with Capital Metro Agency to integrate future bus and light rail networks
  - developing more flexible public transport options to improve the transport experience for those in the community who are unable to use mainstream ACTION route services
  - improving on time bus running through the use of MyWay and NXTBUS information.
- ACTION will continue to work towards improving customer experiences on public transport by actively seeking feedback from customer and key stakeholders regarding their travel experiences, identifying opportunities to make using public transport more convenient for users and by continuing staff training directed towards improving customer experiences.

## Estimated Employment Level

Table 1: Estimated Employment Level

	2012-13 Actual Outcome	2013-14 Budget	2013-14 Est. Outcome	2014-15 Budget
Staffing (FTE)	832 <sup>1</sup>	837	837	847 <sup>2</sup>

**Note:**

1. The variance between actual staff numbers at 30 June 2013 and budgeted establishment numbers reflects vacant positions at this time.
2. The increase in the 2014-15 Budget from the 2013-14 estimated outcome reflects staffing to implement Network 14 and additional weekend services.

## Strategic Objectives and Indicators

### Strategic Objective 1

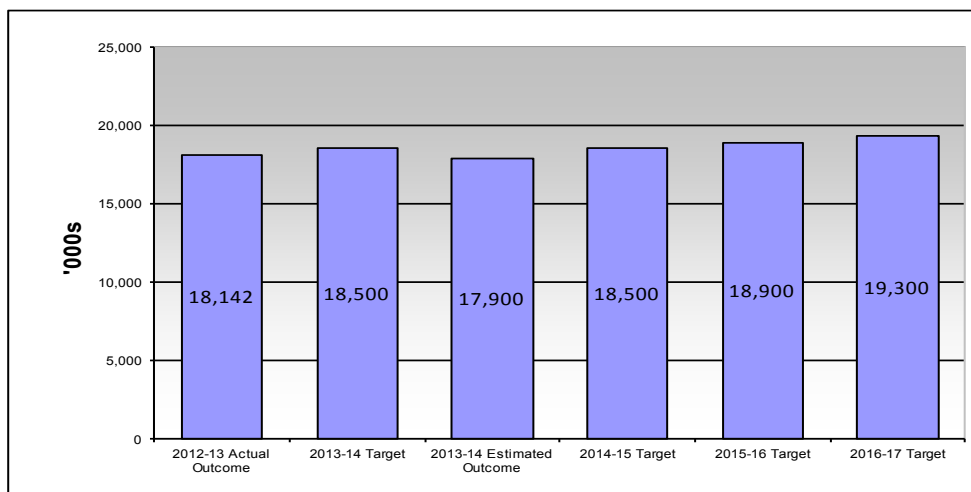
#### *Increasing Patronage*

Public Transport initiatives play an important role in achieving the Government's *Transport for Canberra* and sustainability initiatives. 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 reliable and 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**

	<b>2013-14</b>	<b>2014-15</b>
	<b>Est. Outcome</b>	<b>Budget</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Total Cost<sup>1</sup></b>	135,397	142,965
<b>Government Payment for Outputs</b>	92,258	96,574

**Note:**

1. Total cost includes depreciation and amortisation of \$10.483 million in 2013-14 and \$10.231 million in 2014-15.

# Accountability Indicators

## Output Class 1: Public Transport

### Output 1.1: Public Transport

**Table 3: Accountability Indicators Output 1.1**

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
a. Customer satisfaction with ACTION services as assessed by passenger survey <sup>1</sup>	85%	85%	85%
b. Percentage of in service fleet fully compliant with standards under the <i>Disability Discrimination Act 1992</i> <sup>2</sup>	66%	62%	67%
c. Percent of in service fleet Euro 3 or better emission standard compliant <sup>3</sup>	57%	54%	59%
d. Percentage of services operating on scheduled time <sup>4</sup>	75%	70%	75%
e. Service reliability – percentage of all scheduled services which operated to completion <sup>5</sup>	99.5%	99.5%	99.5%
f. Total network operating cost per network kilometre <sup>6</sup>	\$4.65	\$4.68	\$5.10
g. Total network operating cost per passenger boarding <sup>7</sup>	\$7.04	\$7.50	\$7.44
h. Fare box recovery as a percentage of total network operating costs <sup>8</sup>	16%	15.6%	16.5%
i. ACTION passenger boardings <sup>9</sup>	18.5 million	17.9 million	18.5 million

**Notes:**

- Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of TAMS. It seeks customer views on service levels across a range of services provided to the community by TAMS.
- The *Disability Discrimination Act 1992* (DDA) details the accessibility specifications of a bus required to achieve compliance. The Act requires full compliance by 2022 and Government has endorsed a fleet replacement program to achieve this target. ACTION has met the initial December 2012 compliance target for 55 per cent of its 'in service' bus fleet to be DDA compliant, and expects that it will also meet the next target for 80 per cent of its 'in service' bus fleet to be DDA compliant by December 2017. Due to delays in the receipt of new buses ACTION does not expect it will meet its June 2014 target.
- Euro emission standards define the acceptable limits for exhaust emissions of vehicles. Due to delays in the receipt of new buses ACTION does not expect it will meet its June 2014 target.
- 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. At the last stop for the route service the bus service is deemed to be on time if the vehicle arrives within 4 minutes of the scheduled arrival time. This information is measured using GPS technology attached to the MyWay system in 2013-14. GPS technology attached to the NXTBUS system will be used to measure this indicator following full implementation of this technology. Running times for the current network were calculated using historical data from previous bus networks, which has been modified to allow for changes in traffic conditions over time. The bus running times for the next bus network have been determined using the more accurate GPS data and it is expected this will result in an improvement in this indicator.
- Service reliability is a measure of all scheduled services which operated to completion.
- Network operating costs and kilometres 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 and bus charter services. The 2014-15 target has been impacted by the new fuel usage measuring system that is providing more accurate data on total kilometres travelled by the bus fleet.
- 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 additional network operating costs due to wage increases negotiated as part of ACTION's recent Enterprise Agreement bargaining process.

8. The percentage of network operating costs recovered through fare box recoveries is expected to increase as a result of a rise in the cost of passenger fares from 4 January 2014 and the flow through impact of these increases.
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 2013-14 are expected to be lower than budget and this has impacted on indicators affected by this measure.

## Financial Statements

Table 4: ACTION: Operating Statement

2013-14 Budget \$'000		2013-14 Est. Out. \$'000	2014-15 Budget \$'000	Var. %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
	<b>Revenue</b>						
21,777	User Charges - Non ACT Government	22,209	24,008	8	28,439	28,799	28,811
100,548	User Charges - ACT Government	101,726	107,173	5	91,021	93,524	94,772
888	Other Revenue	888	806	-9	767	767	767
<b>123,213</b>	<b>Total Revenue</b>	<b>124,823</b>	<b>131,987</b>	<b>6</b>	<b>120,227</b>	<b>123,090</b>	<b>124,350</b>
	<b>Expenses</b>						
80,243	Employee Expenses	81,760	86,829	6	77,013	79,010	79,593
7,464	Superannuation Expenses	7,699	9,296	21	9,432	9,674	9,784
34,949	Supplies and Services	34,898	36,105	3	34,399	35,050	35,587
10,483	Depreciation and Amortisation	10,483	10,231	-2	10,693	11,030	11,170
459	Borrowing Costs	459	405	-12	363	363	363
98	Other Expenses	98	99	1	101	101	103
<b>133,696</b>	<b>Total Expenses</b>	<b>135,397</b>	<b>142,965</b>	<b>6</b>	<b>132,001</b>	<b>135,228</b>	<b>136,600</b>
<b>-10,483</b>	<b>Operating Result</b>	<b>-10,574</b>	<b>-10,978</b>	<b>-4</b>	<b>-11,774</b>	<b>-12,138</b>	<b>-12,250</b>
	<b>Other Comprehensive Income</b>						
<b>-10,483</b>	<b>Total Comprehensive Income</b>	<b>-10,574</b>	<b>-10,978</b>	<b>-4</b>	<b>-11,774</b>	<b>-12,138</b>	<b>-12,250</b>

**Table 5: ACTION: Balance Sheet**

<b>Budget as at 30/6/14 \$'000</b>		<b>Est. Out. as at 30/6/14 \$'000</b>	<b>Budget as at 30/6/15 \$'000</b>	<b>Var. %</b>	<b>Estimate as at 30/6/16 \$'000</b>	<b>Estimate as at 30/6/17 \$'000</b>	<b>Estimate as at 30/6/18 \$'000</b>
<b>Current Assets</b>							
180	Cash and Cash Equivalents	230	3,084	#	297	252	197
2,384	Receivables	2,883	2,963	3	3,043	3,123	3,203
3,481	Inventories	3,034	3,430	13	3,826	4,222	4,618
0	Assets Held for Sale	68	68	-	68	68	68
45	Other Current Assets	296	299	1	302	305	308
<b>6,090</b>	<b>Total Current Assets</b>	<b>6,511</b>	<b>9,844</b>	<b>51</b>	<b>7,536</b>	<b>7,970</b>	<b>8,394</b>
<b>Non Current Assets</b>							
164,249	Property, Plant and Equipment	162,505	166,459	2	171,130	172,538	161,368
6,626	Capital Works in Progress	750	0	-100	0	0	0
<b>170,875</b>	<b>Total Non Current Assets</b>	<b>163,255</b>	<b>166,459</b>	<b>2</b>	<b>171,130</b>	<b>172,538</b>	<b>161,368</b>
<b>176,965</b>	<b>TOTAL ASSETS</b>	<b>169,766</b>	<b>176,303</b>	<b>4</b>	<b>178,666</b>	<b>180,508</b>	<b>169,762</b>
<b>Current Liabilities</b>							
10,967	Payables	1,815	2,368	30	3,513	4,965	6,417
341	Interest-Bearing Liabilities	340	340	-	340	340	340
127	Finance Leases	211	215	2	218	221	224
17,700	Employee Benefits	19,103	20,027	5	17,836	18,080	18,283
2,363	Other Liabilities	2,455	2,505	2	2,555	2,605	2,655
<b>31,498</b>	<b>Total Current Liabilities</b>	<b>23,924</b>	<b>25,455</b>	<b>6</b>	<b>24,462</b>	<b>26,211</b>	<b>27,919</b>
<b>Non Current Liabilities</b>							
2,727	Interest-Bearing Liabilities	2,728	2,387	-13	2,046	1,705	1,364
250	Finance Leases	132	139	5	146	153	160
1,376	Employee Benefits	1,290	1,369	6	1,469	1,596	1,726
<b>4,353</b>	<b>Total Non Current Liabilities</b>	<b>4,150</b>	<b>3,895</b>	<b>-6</b>	<b>3,661</b>	<b>3,454</b>	<b>3,250</b>
<b>35,851</b>	<b>TOTAL LIABILITIES</b>	<b>28,074</b>	<b>29,350</b>	<b>5</b>	<b>28,123</b>	<b>29,665</b>	<b>31,169</b>
<b>141,114</b>	<b>NET ASSETS</b>	<b>141,692</b>	<b>146,953</b>	<b>4</b>	<b>150,543</b>	<b>150,843</b>	<b>138,593</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
97,391	Accumulated Funds	97,969	103,230	5	106,820	107,120	94,870
43,723	Reserves	43,723	43,723	-	43,723	43,723	43,723
<b>141,114</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>141,692</b>	<b>146,953</b>	<b>4</b>	<b>150,543</b>	<b>150,843</b>	<b>138,593</b>

**Table 6: ACTION: Cash Flow Statement**

2013-14 Budget \$'000		2013-14 Est. Out. \$'000	2014-15 Budget \$'000	Var. %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
122,325	User Charges	124,535	131,181	5	119,460	122,323	123,583
5,053	Other Receipts	5,053	4,971	-2	4,932	4,932	4,932
<b>127,378</b>	<b>Operating Receipts</b>	<b>129,588</b>	<b>136,152</b>	<b>5</b>	<b>124,392</b>	<b>127,255</b>	<b>128,515</b>
<b>Payments</b>							
81,922	Related to Employees	84,848	89,190	5	82,731	83,199	83,820
7,464	Related to Superannuation	7,699	9,295	21	9,435	9,677	9,787
32,637	Related to Supplies and Services	32,586	32,603	..	30,040	29,451	29,988
459	Borrowing Costs	459	406	-12	364	364	364
4,265	Other	4,265	4,266	..	4,268	4,268	4,270
<b>126,747</b>	<b>Operating Payments</b>	<b>129,857</b>	<b>135,760</b>	<b>5</b>	<b>126,838</b>	<b>126,959</b>	<b>128,229</b>
<b>631</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-269</b>	<b>392</b>	<b>246</b>	<b>-2,446</b>	<b>296</b>	<b>286</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
16,763	Purchase of Property, Plant and Equipment and Capital Works	14,044	13,436	-4	15,364	12,438	0
<b>16,763</b>	<b>Investing Payments</b>	<b>14,044</b>	<b>13,436</b>	<b>-4</b>	<b>15,364</b>	<b>12,438</b>	<b>0</b>
<b>-16,763</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-14,044</b>	<b>-13,436</b>	<b>4</b>	<b>-15,364</b>	<b>-12,438</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
16,763	Capital Injections from Government	14,044	16,239	16	15,364	12,438	0
<b>16,763</b>	<b>Financing Receipts</b>	<b>14,044</b>	<b>16,239</b>	<b>16</b>	<b>15,364</b>	<b>12,438</b>	<b>0</b>
<b>Payments</b>							
631	Repayment of Borrowings	631	341	-46	341	341	341
<b>631</b>	<b>Financing Payments</b>	<b>631</b>	<b>341</b>	<b>-46</b>	<b>341</b>	<b>341</b>	<b>341</b>
<b>16,132</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>13,413</b>	<b>15,898</b>	<b>19</b>	<b>15,023</b>	<b>12,097</b>	<b>-341</b>
<b>0</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>-900</b>	<b>2,854</b>	<b>417</b>	<b>-2,787</b>	<b>-45</b>	<b>-55</b>
<b>180</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>1,130</b>	<b>230</b>	<b>-80</b>	<b>3,084</b>	<b>297</b>	<b>252</b>
<b>180</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>230</b>	<b>3,084</b>	<b>#</b>	<b>297</b>	<b>252</b>	<b>197</b>

**Table 7: ACTION: Statement of Changes in Equity**

<b>Budget as at 30/6/14 \$'000</b>		<b>Est. Outcome as at 30/6/14 \$'000</b>	<b>Budget as at 30/6/15 \$'000</b>	<b>Var. %</b>	<b>Estimate as at 30/6/16 \$'000</b>	<b>Estimate as at 30/6/17 \$'000</b>	<b>Estimate as at 30/6/18 \$'000</b>
<b>Opening Equity</b>							
91,111	Opening Accumulated Funds	94,499	97,969	4	103,230	106,820	107,120
43,723	Opening Asset Revaluation Reserve	43,723	43,723	-	43,723	43,723	43,723
<b>134,834</b>	<b>Balance at the Start of the Reporting Period</b>	<b>138,222</b>	<b>141,692</b>	<b>3</b>	<b>146,953</b>	<b>150,543</b>	<b>150,843</b>
<b>Comprehensive Income</b>							
-10,483	Operating Result for the Period	-10,574	-10,978	-4	-11,774	-12,138	-12,250
<b>-10,483</b>	<b>Total Comprehensive Income</b>	<b>-10,574</b>	<b>-10,978</b>	<b>-4</b>	<b>-11,774</b>	<b>-12,138</b>	<b>-12,250</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
16,763	Capital Injections	14,044	16,239	16	15,364	12,438	0
<b>16,763</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>14,044</b>	<b>16,239</b>	<b>16</b>	<b>15,364</b>	<b>12,438</b>	<b>0</b>
<b>Closing Equity</b>							
97,391	Closing Accumulated Funds	97,969	103,230	5	106,820	107,120	94,870
43,723	Closing Asset Revaluation Reserve	43,723	43,723	-	43,723	43,723	43,723
<b>141,114</b>	<b>Balance at the End of the Reporting Period</b>	<b>141,692</b>	<b>146,953</b>	<b>4</b>	<b>150,543</b>	<b>150,843</b>	<b>138,593</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- user charges – non ACT Government: the increase of \$1.799 million in the 2014-15 Budget from the 2013-14 estimated outcome reflects increased fare revenue due to expected growth in patronage and the full year impact of changes in fare pricing from January 2014.
- user charges – ACT Government:
  - the increase of \$1.178 million in the 2013-14 estimated outcome from the original budget is due to an increase in funding provided for the revised wage parameters.
  - the increase of \$5.447 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to increased funding for service delivery costs including workers' compensation premiums, fringe benefits tax, revised wage and indexation parameters, recovery of the full cost of the provision of special needs transport services and new initiatives.
- employee expenses:
  - the increase of \$1.517 million in the 2013-14 estimated outcome from the original budget is due to an increase in costs associated with the revised wage parameters.
  - the increase of \$5.069 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to increased costs associated with the revised wage parameters, increased workers' compensation premiums, fringe benefits tax and increased employee costs associated with new initiative funding.
- superannuation expenses: the increase of \$1.597 million in the 2014-15 Budget from the 2013-14 estimated outcome reflects wage increases and a realignment of ACTION's employees' superannuation scheme contributions.
- supplies and services expenses: the increase of \$1.207 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the revised indexation parameters, expenses associated with new initiatives and the rollover of feasibility study funding from the 2013-14 original budget.

### ***Balance Sheet***

- cash and cash equivalents: the increase of \$2.854 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to cash being held to meet the additional pay in 2015-16 (\$2.803 million).

- property plant and equipment:
  - the decrease of \$1.744 million in the 2013-14 estimated outcome from the original budget is due to delays in the completion of capital projects, including the replacement of ACTION's legacy bus fleet.
  - the increase of \$3.954 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the expected completion of major capital works, including the progressive capitalisation of replacement buses.
- capital works in progress: the decrease of \$5.876 million in the 2013-14 estimated outcome from the original budget is due to the completion of capital projects and the cessation of the Woden Depot Upgrade capital project.
- payables: the decrease of \$9.152 million in the 2013-14 estimated outcome reflects the flow-on effects of the 2012-13 audited financial results.
- current and non current employee benefits:
  - the increase of \$1.317 million in the 2013-14 estimated outcome from the original budget is due to the flow-on effect of the increased balance reflected in the June 2013 result and revised wage parameters offset by a decrease in the revaluation of the present value of long service leave liabilities.
  - the increase of \$1.003 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the accrual of salary and wages expenses in 2014-15 to be paid in early 2015-16.

### ***Cash Flow Statement***

Variations in the statement are explained in the notes above.

### ***Statement of Changes in Equity***

Variations in the statement are explained in the notes above.

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# ACT Public Cemeteries Authority

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## 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.

## 2014-15 Priorities

Strategic and operational priorities to be pursued in 2014-15 include:

- develop strategic Master plans for Gungahlin and Woden Cemeteries
- extend the Christ the Redeemer Mausoleum at Woden Cemetery
- expand and innovate Authority service offerings in accordance with contemporary community needs including: scope a new memorial hall facility to handle larger funerals and memorial events – options include an additional facility at Gungahlin, Woden and in the future at the Southern Memorial Park
- progress technology enabled innovation in services and operations to increase efficiency and effectiveness of front office operations through 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
- continue working with the government toward the establishment of a framework for the development of the new southern cemetery and crematorium to maintain burial capacity in the medium to long term in the ACT.

## Estimated Employment Level

**Table 1: Estimated Employment Level**

	2012-13 Actual Outcome	2013-14 Budget	2013-14 Estimated Outcome	2014-15 Budget
<b>Staffing (FTE)</b>	15	17	18.5 <sup>1</sup>	17

1. The variation between the 2013-14 Budget and the 2013-14 Estimated Outcome is primarily staff being on leave requiring backfilling of positions with contractors.

## Changes to Appropriation

**Table 2: Changes to appropriation—Government Payment for Outputs, Controlled**

	2013-14 Est. Out. \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
<b>2013-14 Budget</b>	294				
<b>2014-15 Budget Technical Adjustments</b>					
Savings – New Southern Cemetery (Design)	(7)				
<b>2014-15 Budget</b>	<b>287</b>	-	-	-	-

## Financial Statements

**Table 3: ACT Public Cemeteries Authority: Operating Statement**

<b>2013-14 Budget \$'000</b>		<b>2013-14 Est. Out. \$'000</b>	<b>2014-15 Budget \$'000</b>	<b>Var. %</b>	<b>2015-16 Estimate \$'000</b>	<b>2016-17 Estimate \$'000</b>	<b>2017-18 Estimate \$'000</b>
<b>Income</b>							
<b>Revenue</b>							
3,249	User Charges - Non ACT Government	3,026	3,397	12	3,486	3,630	3,818
439	Interest	352	363	3	388	404	414
60	Distribution from Investments with the Territory Banking Account	60	63	5	67	69	71
1,904	Other Revenue	2,094	1,952	-7	2,001	2,081	2,133
<b>5,652</b>	<b>Total Revenue</b>	<b>5,532</b>	<b>5,775</b>	<b>4</b>	<b>5,942</b>	<b>6,184</b>	<b>6,436</b>
<b>Gains</b>							
45	Other Gains	45	47	4	50	50	51
<b>45</b>	<b>Total Gains</b>	<b>45</b>	<b>47</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>51</b>
<b>5,697</b>	<b>Total Income</b>	<b>5,577</b>	<b>5,822</b>	<b>4</b>	<b>5,992</b>	<b>6,234</b>	<b>6,487</b>
<b>Expenses</b>							
1,251	Employee Expenses	1,757	1,308	-26	1,362	1,382	1,416
82	Superannuation Expenses	144	150	4	158	166	172
910	Supplies and Services	941	944	..	983	1,009	1,035
356	Depreciation and Amortisation	403	415	3	434	453	453
217	Cost of Goods Sold	217	226	4	235	241	247
2,365	Other Expenses	2,365	2,462	4	2,565	2,629	2,695
<b>5,181</b>	<b>Total Expenses</b>	<b>5,827</b>	<b>5,505</b>	<b>-6</b>	<b>5,737</b>	<b>5,880</b>	<b>6,018</b>
<b>516</b>	<b>Operating Result</b>	<b>-250</b>	<b>317</b>	<b>227</b>	<b>255</b>	<b>354</b>	<b>469</b>
<b>516</b>	<b>Total Comprehensive Income</b>	<b>-250</b>	<b>317</b>	<b>227</b>	<b>255</b>	<b>354</b>	<b>469</b>

**Table 4: ACT Public Cemeteries Authority: Balance Sheet**

<b>Budget as at 30/6/14 \$'000</b>		<b>Est. Out. as at 30/6/14 \$'000</b>	<b>Budget as at 30/6/15 \$'000</b>	<b>Var. %</b>	<b>Estimate as at 30/6/16 \$'000</b>	<b>Estimate as at 30/6/17 \$'000</b>	<b>Estimate as at 30/6/18 \$'000</b>
<b>Current Assets</b>							
8,968	Cash and Cash Equivalents	8,838	6,123	-31	6,222	6,443	6,779
163	Receivables	1,048	1,050	..	1,051	1,052	1,053
299	Investments	301	301	-	301	301	301
44	Inventories	28	28	-	28	28	28
17	Other Current Assets	17	18	6	19	20	21
<b>9,491</b>	<b>Total Current Assets</b>	<b>10,232</b>	<b>7,520</b>	<b>-27</b>	<b>7,621</b>	<b>7,844</b>	<b>8,182</b>
<b>Non Current Assets</b>							
851	Receivables	163	400	145	643	886	1,129
864	Investments	798	846	6	895	944	993
772	Inventories	1,082	1,045	-3	1,008	971	934
2,669	Property, Plant and Equipment	2,570	2,420	-6	2,176	1,913	1,650
72	Intangibles	103	103	-	103	103	103
782	Capital Works in Progress	651	3,741	475	4,051	4,361	4,671
<b>6,010</b>	<b>Total Non Current Assets</b>	<b>5,367</b>	<b>8,555</b>	<b>59</b>	<b>8,876</b>	<b>9,178</b>	<b>9,480</b>
<b>15,501</b>	<b>TOTAL ASSETS</b>	<b>15,599</b>	<b>16,075</b>	<b>3</b>	<b>16,497</b>	<b>17,022</b>	<b>17,662</b>
<b>Current Liabilities</b>							
570	Payables	1,218	1,226	1	1,236	1,246	1,256
374	Employee Benefits	384	414	8	448	486	524
4,894	Other Liabilities	5,158	5,278	2	5,401	5,524	5,647
<b>5,838</b>	<b>Total Current Liabilities</b>	<b>6,760</b>	<b>6,918</b>	<b>2</b>	<b>7,085</b>	<b>7,256</b>	<b>7,427</b>
<b>Non Current Liabilities</b>							
28	Employee Benefits	50	51	2	51	51	51
0	Other	42	42	-	42	42	42
<b>28</b>	<b>Total Non Current Liabilities</b>	<b>92</b>	<b>93</b>	<b>1</b>	<b>93</b>	<b>93</b>	<b>93</b>
<b>5,866</b>	<b>TOTAL LIABILITIES</b>	<b>6,852</b>	<b>7,011</b>	<b>2</b>	<b>7,178</b>	<b>7,349</b>	<b>7,520</b>
<b>9,635</b>	<b>NET ASSETS</b>	<b>8,747</b>	<b>9,064</b>	<b>4</b>	<b>9,319</b>	<b>9,673</b>	<b>10,142</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
8,592	Accumulated Funds	7,704	8,021	4	8,276	8,630	9,099
1,043	Reserves	1,043	1,043	-	1,043	1,043	1,043
<b>9,635</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>8,747</b>	<b>9,064</b>	<b>4</b>	<b>9,319</b>	<b>9,673</b>	<b>10,142</b>

**Table 5: ACT Public Cemeteries Authority: Cash Flow Statement**

2013-14 Budget \$'000		2013-14 Est. Out. \$'000	2014-15 Budget \$'000	Var. %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
4,987	User Charges	4,954	5,181	5	5,315	5,538	5,778
439	Interest Received	352	363	3	388	404	414
60	Distribution from Investments with the Territory Banking Account	60	63	5	67	69	71
489	Other Receipts	489	501	2	514	514	514
<b>5,975</b>	<b>Operating Receipts</b>	<b>5,855</b>	<b>6,108</b>	<b>4</b>	<b>6,284</b>	<b>6,525</b>	<b>6,777</b>
<b>Payments</b>							
1,228	Related to Employees	1,724	1,277	-26	1,328	1,344	1,378
82	Related to Superannuation	144	150	4	158	166	172
903	Related to Supplies and Services	1,013	939	-7	977	1,002	1,099
2,980	Other	2,902	3,102	7	3,222	3,292	3,292
<b>5,193</b>	<b>Operating Payments</b>	<b>5,783</b>	<b>5,468</b>	<b>-5</b>	<b>5,685</b>	<b>5,804</b>	<b>5,941</b>
<b>782</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>72</b>	<b>640</b>	<b>789</b>	<b>599</b>	<b>721</b>	<b>836</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
484	Purchase of Property, Plant and Equipment and Capital Works	577	3,355	481	500	500	500
<b>484</b>	<b>Investing Payments</b>	<b>577</b>	<b>3,355</b>	<b>481</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>-484</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-577</b>	<b>-3,355</b>	<b>-481</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
294	Capital Injections from Government	287	0	-100	0	0	0
<b>294</b>	<b>Financing Receipts</b>	<b>287</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>294</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>287</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>592</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>-218</b>	<b>-2,715</b>	<b>#</b>	<b>99</b>	<b>221</b>	<b>336</b>
<b>8,376</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>9,056</b>	<b>8,838</b>	<b>-2</b>	<b>6,123</b>	<b>6,222</b>	<b>6,443</b>
<b>8,968</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>8,838</b>	<b>6,123</b>	<b>-31</b>	<b>6,222</b>	<b>6,443</b>	<b>6,779</b>

**Table 6: ACT Public Cemeteries Authority: Statement of Changes in Equity**

<b>Budget as at 30/6/14 \$'000</b>		<b>Est. Out. as at 30/6/14 \$'000</b>	<b>Budget as at 30/6/15 \$'000</b>	<b>Var. %</b>	<b>Estimate as at 30/6/16 \$'000</b>	<b>Estimate as at 30/6/17 \$'000</b>	<b>Estimate as at 30/6/18 \$'000</b>
<b>Opening Equity</b>							
7,782	Opening Accumulated Funds	7,667	7,704	..	8,021	8,276	8,630
1,043	Opening Asset Revaluation Reserve	1,043	1,043	-	1,043	1,043	1,043
<b>8,825</b>	<b>Balance at the Start of the Reporting Period</b>	<b>8,710</b>	<b>8,747</b>	<b>..</b>	<b>9,064</b>	<b>9,319</b>	<b>9,673</b>
<b>Comprehensive Income</b>							
516	Operating Result for the Period	-250	317	227	255	354	469
<b>516</b>	<b>Total Comprehensive Income</b>	<b>-250</b>	<b>317</b>	<b>227</b>	<b>255</b>	<b>354</b>	<b>469</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
294	Capital Injections	287	0	-100	0	0	0
<b>294</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>287</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
8,592	Closing Accumulated Funds	7,704	8,021	4	8,276	8,630	9,099
1,043	Closing Asset Revaluation Reserve	1,043	1,043	-	1,043	1,043	1,043
<b>9,635</b>	<b>Balance at the End of the Reporting Period</b>	<b>8,747</b>	<b>9,064</b>	<b>4</b>	<b>9,319</b>	<b>9,673</b>	<b>10,142</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- user charges – non ACT Government: an increase of \$0.371 million in the 2014-15 Budget compared to the 2013-14 estimated outcome is due principally to the annual review of fees.
- employee expenses: a decrease of \$0.449 million in the 2014-15 Budget compared to the 2013-14 estimated outcome is due principally to the expected reduction in temporary staff needed to backfill for staff on leave and to maintain operational status.

### ***Balance Sheet***

- cash and cash equivalents: the decrease of \$2.715 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to an increase in capital works activity and procurement of plant and equipment.
- capital works in progress: an increase of \$3.090 million in the 2014-15 Budget compared to the 2013-14 estimated outcome is largely due to an extension of the Mausoleum at Woden Cemetery with a value of \$2.5 million.
- other liabilities: the increase in the estimated outcome from the 2013-14 Budget reflects increased pre-purchases.

### ***Cash Flow Statement***

- Variations in the statement are addressed in the notes above.

### ***Statement of Changes in Equity***

- operating result for the period: an increase of \$0.567 million in the 2014-15 Budget compared to the 2013-14 estimated outcome is due to lower than expected income and higher than expected expenses in 2013-14.
- capital injection: a decrease of \$0.287 million in the 2014-15 Budget compared to the 2013-14 estimated outcome is because of the completion of the New Southern Cemetery (Design) project.