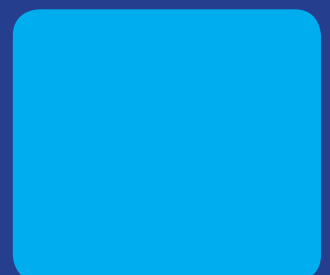




2016/17

YORKE PENINSULA COUNCIL ANNUAL BUSINESS PLAN



2016/17 Yorke Peninsula Council Annual Business Plan

The 2016/17 Annual Business Plan can be accessed on the Yorke Peninsula Council website at www.yorke.sa.gov.au



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MAYOR'S FOREWORD

Welcome to Yorke Peninsula Council's 2016/17 Annual Business Plan.

Yorke Peninsula Council remains committed to sound financial governance and long term sustainability and the Annual Business Plan has been developed with a clear intention to contain costs balanced with the need to deliver core services whilst continuing to maintain our community assets.

The Plan has been prepared to provide the community with a picture of the proposed projects that the Council plans to deliver in 2016/17. The planning process provides an opportunity for the community to provide input in regards to Council projects and services for the forthcoming year.

In liaison with the community, the Elected Members have been instrumental in putting forward projects on behalf of their local areas.

The Plan for 2016/17 has been prepared using the Long Term Financial Plan (LTFP) as a guide and a key focus is to continue with renewal of road infrastructure and replacement of essential plant and machinery.

Some of the key projects planned for 2016/17 are:-

- Capital expenditure in sealing of current unsealed (open surface) section for the Clinton Road development project (\$2.99 million)
- Capital expenditure in various other road renewal acceleration projects (\$1.75 million)
- Plant replacement (\$1.41 million)
- Capital expenditure on various other unsealed and sealed roads (\$1.80 million)
- Continued upgrade and development of Community Wastewater Management Systems (CWMS) (\$0.53 million)
- Capital expenditure for shoulder upgrades on sealed roads (\$0.25 million)

The complete list of capital projects planned can be found on page 23.

The Annual Business Plan is based on a balanced and responsible budget that ensures financial sustainability and compliance with the adopted goals of the LTFP whilst still delivering on community expectations.

I encourage your feedback in the Annual Business Planning process and look forward to receiving your feedback. I hereby commend the 2016/17 Annual Business Plan to you.



Mayor Ray Agnew OAM

EXECUTIVE SUMMARY

This year's budget development has again been measured against the adopted Long Term Financial Plan (LTFP) and continues to recognise the requirement for increased road infrastructure renewals by providing \$1.75 million for contractual works to be prioritised by Council during the year. These funds are in addition to the work completed by Council's own construction and maintenance crews.

A major focus for the 2016/17 year remains the completion of the sealing of Clinton Road utilizing \$1.93 million in Special Local Roads funding provided by the Federal Government as a "one off" payment. Council will also receive an extra "one off" grant of \$1.35 million via the Roads to Recovery program funded from Diesel Excise proceeds.

These "one off" grants are welcomed by Council in light of the decision by the Federal Government to cease Financial Assistance Grants (FAG's) Supplementary Road Funding for South Australia from 1 July 2014 which continues to impact significantly on Council's budget along with their decision to freeze all FAG's General Purpose Grant Funding at 2013/14 levels until 2017/18.

The impact on Council's long term financial position of these cuts is significant and estimated at \$490,000 p.a. in 2016/17 with this reduction in income continuing every year thereafter indexed for CPI.

Expenditure on new assets has been limited to \$1.631 million other than expenditure on Clinton Road (\$2.995 million).

"New" assets include new infrastructure at Council owned caravan parks (\$59,000), extensions and upgrades of infrastructure at boat ramps in Edithburgh, Ardrossan (car park) and Port Victoria totaling \$122,000, Jetty Shelters at Ardrossan (\$40,000) in cooperation with Ardrossan Progress, a Port Rickaby concept plan incorporating the local hall and park (\$50,000), development of CWMS systems (\$320,000), footpath upgrades in Maitland adjacent the hospital (\$55,000), storm water kerbing in High Street Balgowan (\$143,000), completion of walkways in Port Vincent (\$20,000), development of Sheoak Road at Port Julia (\$60,000), new plant (\$108,000), unisex Disabled Toilets at Price (\$45,000), development of staff lunchroom and office facilities at Minlaton Depot (\$100,000) and a Nature Playground at Point Turton (\$40,000).

Council continues to commit to much needed youth programs in the district with a total of \$101,000 dedicated to this cause.

The LTFP has been reviewed to reflect the latest decisions of Council and changes to key economic drivers such as lower CPI and has been made available for public consultation with all feedback presented to Council prior to the development of the 2016/17 draft budget.

To meet the rising financial pressures placed on Council, a further 5.35% rate income must be raised in order to renew and upgrade essential infrastructure in a sustainable manner. This required increase allows for 1.95% growth in CPI. The actual impact on individuals will be variable based upon the specific land use category (i.e. residential, industrial, commercial, vacant land or primary production) and the valuations of property provided by the State Valuer-General's office.

When setting rates Council is always mindful of the impact of rate increases on the community and will always endeavour to minimise the level of general rates required by levying fees and charges for goods and services on a user pay basis.

Further information on Council's rating strategy can be found on page 13.



PUBLIC CONSULTATION AND REVIEW

The Draft 2016/17 Yorke Peninsula Council Annual Business Plan is being exhibited for public consultation for a minimum 21 days as prescribed by the Local Government Act 1999. During this time the public are invited to comment on the Draft Plan. The consultation period opens on Thursday 12th May 2015 and concludes at 5pm Wednesday 1st June 2016.

Interested persons are invited to make written submissions on the Annual Business Plan including any of the key strategic outlines in the Plan.

Written submissions should be addressed to:

Annual Business Plan Consultation 2016/17
Yorke Peninsula Council
PO Box 57, Maitland SA 5573

All feedback received will be presented at the Council meeting on 8th June 2016.

The Community is advised that the opportunity to speak before Council at the June 2016 Council Meeting on the Draft Annual Business Plan is available. Please indicate in any submission if you wish to appear before Council on this matter.



COUNCIL SUMMARY

District Statistics

11,018 is the estimated residential population per the latest ABS figures

1:1.9 is the current population density based on the estimated residential population

5,899.6 km² Total area within the Council district

485km is the total length of coast within the Council area

Council Statistics

12 Elected Members (including the Mayor)

8,787 electors enrolled as at January 2015

13,804 is the current number of rateable properties

115.9 is the number of Council's full time equivalent staff

Other Council Activities

4 joint use libraries plus
8 depot libraries

5 swimming pools plus
2 toddler wading pools

Major Capital Expenditure

Roads

3,890 km of roads

\$10.5m to improve the road network. Includes road maintenance, road renewals and sealing of formed roads.

Footpaths & Stormwater

25km of constructed footpaths; and

28km length of stormwater

\$0.5m to upgrade and maintain these assets to a standard that seeks to meet the needs of the community

CWMS & Water Schemes

18 CWMS sites, 4 potable water sites (inc. the Marion Bay desal plant) and 3 stormwater reuse sites

\$0.7m to maintain these critical assets on behalf of the community

Caravan Parks

5 Council owned and managed parks

\$1.5m expenditure in caravan park operations including capital upgrades

Operating Revenue

Council's Operating Revenue is made up of the following components:

- Rates and Charges **\$21.2m**
- Statutory Charges **\$0.4m**
- User Pay Charges **\$3.1m**
- Grants and Subsidies **\$2.6m**
- Investment, Earnings, Reimbursements and Other Income **\$0.6m**

Operating Expenditure

Council's Operating Expenditure is made up of the following components:

- Employee Costs **\$8.5m**
- Contractual Costs **\$5.9m**
- Materials and Other **\$6.7m**
- Depreciation **\$9.0m**
- Finance Costs **\$0.4m**



BUDGET HIGHLIGHTS



\$10.5m
Roads



\$1.5m
Caravan Parks



\$0.9m
Community Support



\$5.5m
Community Assets



\$1.2m
Development Services



\$0.8m
Information Technology



\$1.7m
Parks and Gardens



\$1.1m
People and Culture



\$0.7m
CWMS & Water Schemes



\$2.8m
Waste Operations



\$1.3m
Risk and Governance



\$0.5m
Footpaths & Stormwater

YORKE PENINSULA COUNCIL

Council is made up of 12 Elected Members, including the Mayor, and all are elected by eligible voters. In accordance with the Local Government (Elections) Act 1999, elections are held every four years, with the current Council being elected in November 2014.

Kalkabury Ward



Cr. Trevor Davey



Cr. Alan Headon



Cr. David Langford



Cr. Tania Stock



Cr. Jeff Cook



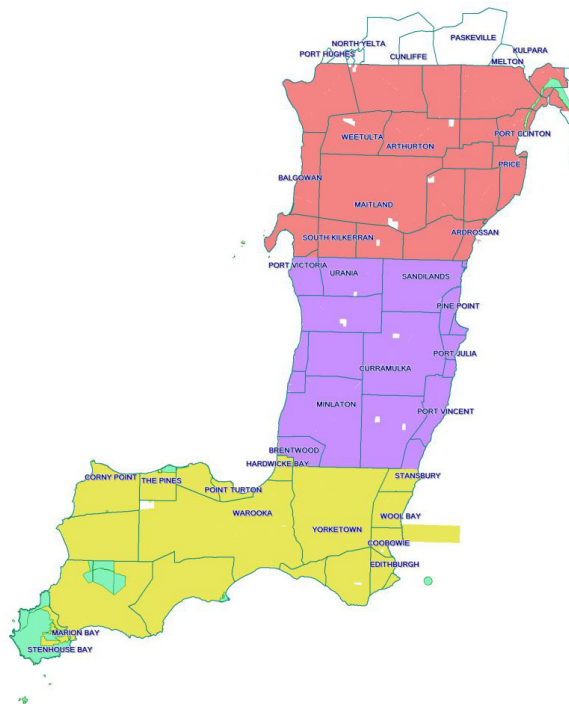
Cr. Naomi Bittner



Cr. Scott Hoyle



Mayor
Ray Agnew OAM



Innes Pentonvale Ward



Cr. Adam Meyer



Cr. Darren Braund



Cr. Veronica Brundell

Gum Flat Ward



Cr. John Rich

STRATEGIC DIRECTION

The 2016/17 Annual Business Plan sets out the specific projects that the Yorke Peninsula Council proposes to deliver for its community. The Annual Business Plan, as required by Section 123 (2) (a) of the Local Government Act 1999, shows the alignment to Council's Strategic Management Plan.

The Strategic Management Plan sets out Council's vision for the future of the Peninsula and outlines what Council will do to contribute to the achievement of the vision and strategic directions sought for the Yorke Peninsula community.

Our Vision

To be a thriving peninsula, proud of our heritage, lifestyle and diverse, vibrant communities. A great place to live, work and play.

Our Strategic Plan – Key Themes

Sustainable Communities

Sustainable Infrastructure — delivering and facilitating the provision of Infrastructure that is sustainable and supports our growth.

Progressive and Sustainable Development — providing a Development Plan that facilitates growth whilst safeguarding our environmental assets and community lifestyle.

Our Economy — encouraging and supporting a strong diverse economy that will provide employment opportunities for our community, including our youth.

Economical Growth through Sustainable Industrial Development — managing the impact of major industry growth on Council assets and resources while at the same time enabling maximum benefit to our community.

Corporate Governance and Leadership

Progressive Communities through Strategic Planning — informed decision making; setting the direction to meet the current and future needs of our communities.

Organisational Efficiency & Resource Management — delivering efficient and effective services through strategic leadership of our people.

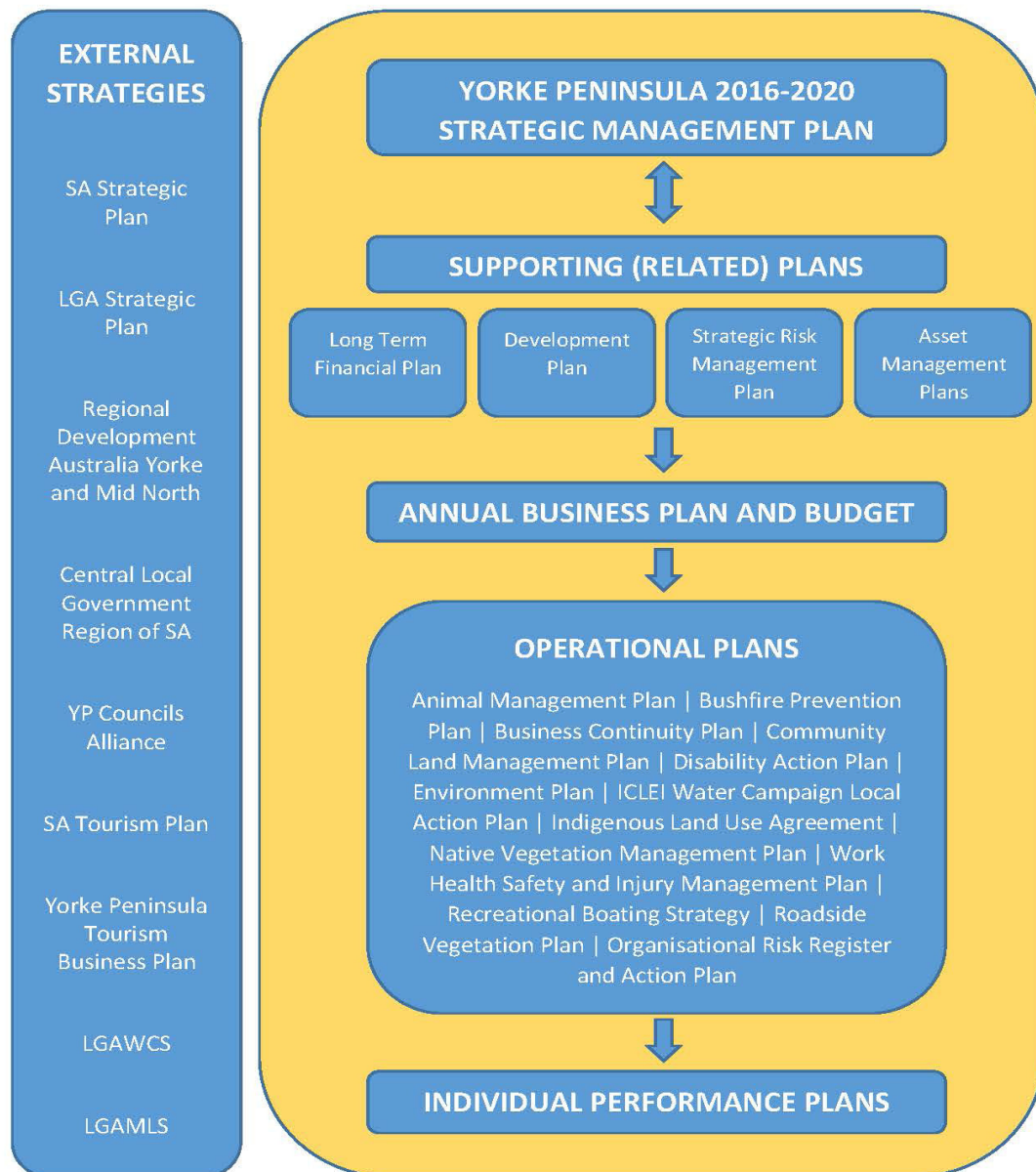
Community Engagement

Vitality and Connection — encouraging optimistic and thriving communities through positive participation in community life.

Sense of Ownership — facilitate a sense of community ownership through public participation and authentic communication with our community.

STRATEGIC PLANNING FRAMEWORK

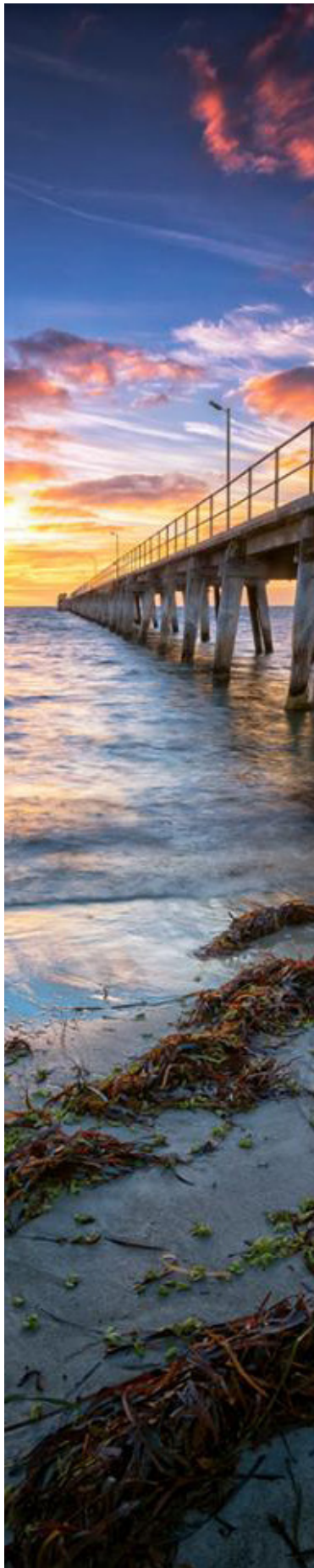
How the Yorke Peninsula Council's integrated planning and reporting process align, including the Annual Business Plan, is illustrated below.



How we monitor and report:

Annual Report | Internal and External Audits | Monthly and Quarterly Reviews | Financial Ratios | Individual Performance Reviews

LEGISLATIVE COMPLIANCE



Section 123 of the Local Government Act 1999 states that each Council must have a plan for each financial year. The Annual Business Plan must be adopted by Council between 31 May and 31 August for the ensuing year and must undergo a minimum of 21 days public consultation.

In addition, Council must at least provide for:

- a public notice in a local newspaper informing the public of the preparation of the draft annual business plan and inviting interested persons to:
 - * attend a Council meeting in relation to the plan at which members of the public may ask questions, and make in submissions in relation to the matter for a period of at least 1 hour; and
 - * to make written submissions in relation to the matter within the 21 days as stated in the public notice.

The Council must also ensure that copies of the draft annual business plan are available:-

- for inspection of the principal office of the Council;
- for purchase at a fee fixed by Council from the Council's principal office; and
- on the council's website.

Section 123 requires that the Yorke Peninsula Council Annual Business Plan includes the following:

- an outline of Council's objectives for the year;
- the activities that the council intends to undertake to achieve those objectives;
- the measures (financial and non-financial) that the council intend to use to assess its performance;
- an assessment of the financial requirements of the council for the financial year;
- a summary of its proposed operating expenditure, capital expenditure and sources of revenue;
- the rates structure and policies for the financial year; and
- the impact of the rates structure on the community based on the modelling used.

The Annual Business Plan must also take into account the council's long term financial plan and relevant issues relating to the management and development of infrastructure and major assets by the council.

INFLUENCES, PRIORITIES AND CHALLENGES

Current Economic Climate

A number of significant factors have influenced the development of the 2016/17 Annual Business Plan. Council identified pressures and potential impacts on its short and long term financial performance and budgeting.

Funding levels from both State and Federal Governments have continued to decrease in relative terms. The decision by the Federal Government to cease Supplementary Local Road funding to local government in South Australia and to freeze General Purpose Grant levels until 2017/2018 has impacted Council considerably. Across South Australia approximately \$18m per annum is no longer provided in funding to local government. The impact on the Yorke Peninsula Council's income is a shortfall of approximately \$490,000 for 2016/17 (\$408,000 for the Supplementary Roads Grant and \$82,000 for the General Purpose Grant).

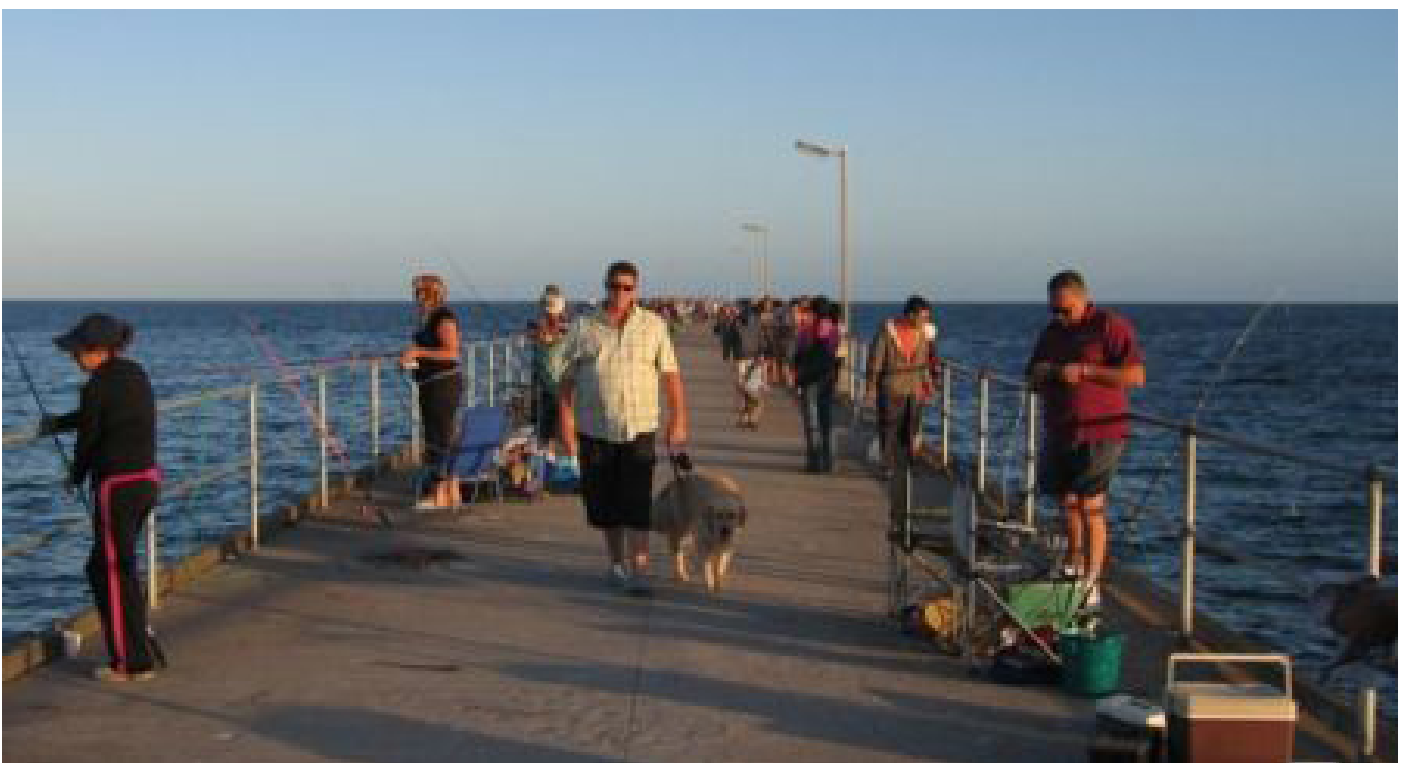
The Federal Government has however provided a "one off" special allocation of \$1.3m in 2016/17 from diesel levies via the Roads to Recovery Scheme.

The Local Government general consumer inflation rate is approximated at 1.95% and this increase has been applied to all areas of spending within the budget estimates (e.g. insurance, materials, utilities, waste management charges etc.).

The economy continues to be negatively affected by ongoing uncertainty and instability of global financial markets and ailing local economies. Some services continue to increase at a rate higher than CPI and this has been considered in the budget deliberations. Council has been implementing strategies to mitigate against volatile price increases.

Cost pressures for requirements relating to legislation, industry and accounting standards and costs also continue to increase. These include:

- Valuation of building assets;
- Road infrastructure condition assessments;
- Rubble royalties;
- Internal controls; and
- Anticipated increases in employee costs via EBA negotiations.



INFLUENCES, PRIORITIES AND CHALLENGES

Budget Strategy

Council's Long Term Financial Plan (LTFP) guides the development of the Annual Business Plan. The key goal of the LTFP is to ensure that Council is financially sustainable in order to continue providing services without any dramatic increases in the cost of delivering those services to the community.

It assumes:-

- Expected CPI movement of 1.95% per annum;
- Appropriate spending on asset renewal in line with existing Council's Asset Management Plans to maintain ageing infrastructure; and
- Spending on new assets in line with current trends.

Setting the Rates

Consistent with 2015/16, rates of all types continue to be the major source of operating income for Council making up approximately 75% of operating income.

Each year the impact of rate increases is reviewed in line with Council's Strategic Management Plan. In 2016/17 the income from general rates will increase by 5.35% (down from 5.6% in 2015/16).

The structure of the rating system will also remain consistent with previous financial years:

- Continued use of a fixed charge;
- Differential rates for various land use categories have been maintained, retaining a similar percentage of total revenue for each category whilst allowing for potential growth;
- A comprehensive set of rebates.

A detailed explanation of the rates structure is described on page 13.



CONTINUING SERVICES

All Councils have basic responsibilities under the Local Government Act and other relevant legislation. These include:

- Regulatory activities, such as maintaining voters' rolls and supporting the elected members of Council
- Setting rates, preparing an annual budget and determining longer term strategic management plans for the area
- Management of basic infrastructure including roads, footpaths, parks, public open space, street lighting and storm water drainage
- Street cleaning and rubbish collection
- Development planning and control, including building safety assessment
- Various environmental health services
- Protection of natural resources
- Animal management

The Yorke Peninsula Council also provides further important services and programs to support the needs of the community, including:

- Library services
- Leisure Options
- Recreational reserves
- Community events
- Camping reserves
- Boat ramps
- Beach access facilities
- Walking trails
- Cemeteries
- Civic and community halls
- Recycling facilities
- Tourist facilities
- Sporting facilities
- Fire prevention
- Support for youth services

Yorke Peninsula Council also owns and manages five caravan parks on a fee for service basis.

Further information on Council's services can be found on the website www.yorke.sa.gov.au.

RATING STRATEGIES

Property rates are Council's main source of income. They are used to provide the funds to deliver services and maintain infrastructure required by the community.

Property value is the major determinant of how much each individual ratepayer contributes to general rates. Rates paid do not directly relate to the services used by each ratepayer. In general, the higher the value of the property the higher the rates paid.

Like most other Councils, Yorke Peninsula Council uses capital value provided by the State Valuer-General to value all properties. There have been minimal movements of the capital values of properties with the Yorke Peninsula Council with no significant trends in valuation changes evident.

In applying the principles of taxation, it is important that the five principles of taxation (equity, benefit, ability to pay, efficiency and simplicity) are balanced against the policy objectives of taxation - that is the need to raise revenue and the effects of the tax upon the community.

In determining how rates are applied, Council uses a differential rating system with a fixed charge. Differential rates are applied depending on the use to which the land is put - whether it be residential, commercial, primary production, etc. The fixed charge is a declared amount all ratepayers contribute in addition to differential rates which are applied directly against property capital value.

The rate-in-the-dollar to be applied each year is determined during the annual budget process. Put simply, the differential rate is calculated by dividing the required rates income by the total rateable capital value for the Council area, after accounting for the total fixed charge contribution from all properties.

During this process the impact on all sections of the community is carefully considered and adjustments are made to correct obvious inequities.

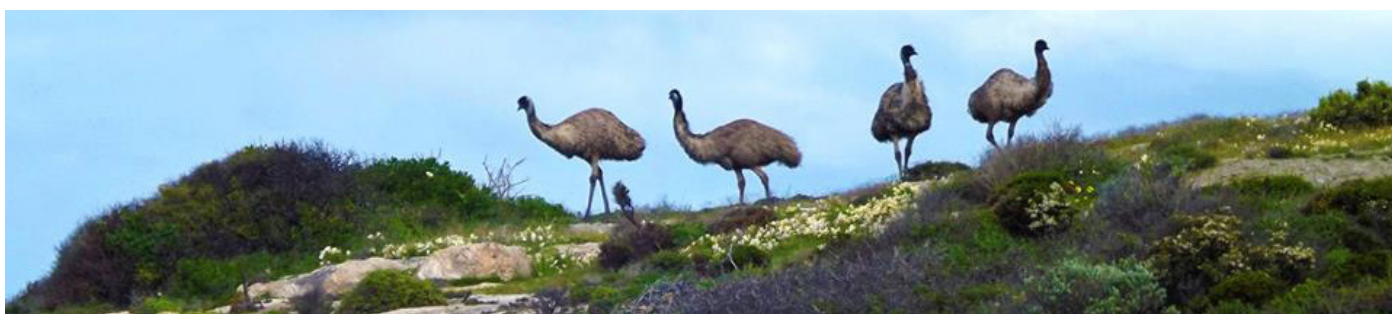
Based on the principal use of each property, Council rates properties in six different categories.

For the financial year 2016/17 the rates determination looks like this:

- The Target is to raise \$16,233,000 (before rebates and remissions) in general rate revenue, excluding the waste management service charges.
- The amount represents an overall increase of \$824,000 from the previous year and equates to an average rate increase of about 5.3%.
- This rate revenue will provide the desired level of funding to enable Council to meet its projected operating expenses and to fund its capital works program.
- While individual rate increases will vary, most residential properties can expect to pay between \$TBA more than last year (based on a property with a Capital Value of \$250,000) and a primary production property can expect to pay between \$TBA more than last year (based on a Capital Value of \$2.5 million).

| Category | Revenue |
|--------------------|---------|
| Residential | \$TBA |
| Commercial | \$TBA |
| Industrial | \$TBA |
| Primary Production | \$TBA |
| Vacant Land | \$TBA |
| Other | \$TBA |

Figures to be finalised on receipt of final valuations from the State Valuer-Generals office in June 2016.



Fixed Charge

Council will set a fixed charge for the 2016/17 year. The fixed charge will be set at \$TBA and will be levied uniformly on all non-contiguous assessments. The fixed charge is levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge is levied against two or more pieces of adjoining land (whether intercepted by a road or not) if these are owned and occupied by the same owner. The reasons for imposing a fixed charge are:

- It is appropriate that all rateable properties make a base contribution to the cost of administering the Council's activities;
- It is appropriate that all rateable properties make a contribution to the cost of creating and maintaining the physical infrastructure that supports each property; and
- A fixed charge system generally creates a lesser burden on lower valued properties than a minimum rate system would.



Waste Collection and Recycling

In May 2012 the State Government introduced regulations that determine how Council charges for its Waste Collection service based on distance from collection points. These regulations impact only on the rural 2 bin service offered by Council.

The regulations state that:

- A property which has a collection point within 500m of their primary access point will be charged the full service charge;
- Properties whose collection point is between 500m and 2km from their primary access point will pay 75% of the full service charge;
- Properties whose collection point is between 2km and 5km from their primary access point will pay 50% of their full service charge;
- Properties whose collection point is more than 5km to their primary access point will not pay a service charge unless a service is requested, and an appropriate service charge has been negotiated with Council.

For the purpose of the regulations a collection point is defined as the point on a waste collection route closest to the property's primary access point. The primary access point is defined as the same point as the rural property address for a property.

The service charge is set to recover the full cost of providing the Waste and Recycling Service.

The 3 Bin service is not offered to rural ratepayers.

The annual charges for 2016/17 will be:

| Service | Distance from rural collection point | Charges \$ (TBC) |
|---------|--------------------------------------|------------------|
| 3 Bins | (not offered to rural properties) | \$265 |
| 2 Bins | Within 500m | \$244 |
| 2 Bins | 500m – 2 km | \$183 |
| 2 Bins | 2km – 5km | \$122 |

All charges to be confirmed in June 2016

RATING STRATEGIES- Cont.

Community Wastewater Management Schemes

Council operates 16 Community Wastewater Management Schemes (CWMS) that are situated in townships and holiday settlements throughout the district.

The income and costs of the schemes are regularly reviewed and Council's policy is to ensure that all schemes are financially sustainable.

Income received via the CWMS annual service charges are a cost recovery fee to ensure that the costs of operating systems such as this are recovered through user charges such as this.

The CWMS annual fees for 2016/17 are \$465 (TBC) for occupied properties and \$350 (TBC) for unoccupied properties.

Water Charges

To enable communities to have access to a secondary water supply, Council maintains water supply schemes to three communities.

Service charges are raised each year to cover the cost of operating the schemes. In addition, charges for water usage are made.

Council maintains a separate financial reserve for each Water Scheme to track to money received from the property owners, and ensure it is only used only for water schemes.

Fees for the Water Schemes operated by Council for 2016/17 are:

| Location | 2016/2017 fees (TBC) |
|------------------|----------------------|
| Black Point | \$180 |
| Hardwicke Bay | \$180 |
| Balgowan | \$180 |
| Marion Bay Desal | User Charge Only |

All prices to be confirmed in June 2016.





Natural Resource Management Levy

The Yorke Peninsula Council falls within the Northern & Yorke Natural Resources Management Board area and as such Council is required, pursuant to the Natural Resources Management Act 2004, to raise funds by way of a levy to assist in funding the operations of the Board. The levy is imposed as a separate rate upon all properties within the area of the Board.

Council remits all revenue collected under this Act to the Board.

The amount to be raised in 2016/17 is approximately \$950,000 increasing from \$756,535 in 2015/16 with rises being attributed to increases in administration charges to the NRM Board by the State Government.

Council effectively operates as a revenue collector for the board as the revenue from the levy is not retained by Council and Council does not determine how the revenue is spent.

Any queries regarding the NRM Levy should be directed to:

Northern & Yorke NRM Board
Board Offices 41-49 Eyre Road
PO Box 175 CRYSTAL BROOK SA 5523
Phone: (08) 8636 2361 Fax: (08) 8636 2371
Email: board@nynrm.sa.gov.au
Website: www.nynrm.sa.gov.au

Rate Capping

This opportunity provides relief when a ratepayer is levied an increase in rates greater than 17.5% (after considering other rebates) and ensures no ratepayer pays any more than a 17.5% increase on the previous year in rates. This rebate does not apply where:

- The increase is due to an increase in valuation as a result of improvements valued at greater than \$15,000 or due to a rectification of an "error of fact";
- The increase is a result of a change in land use;
- Ownership of the property has changed since 30 June 2014;
- The increase is applicable to land use categories of commercial, industrial, vacant land and other.

Postponement of Rates

In accordance with provisions of the Local Government Act 1999 (the Act), persons who hold a current Seniors Card could be eligible to postpone any amount in excess of \$500 (\$125 per quarter), less any concession entitlement. Interest will accrue on postponed balances as per Section 182A (12) of the Act (i.e. with a premium of 1% over the cash advance debenture rate).

Hardship

Any ratepayer experiencing difficulties in meeting rates payments, or experiencing financial hardship, will be able to access payment plans tailored to meet the particular circumstances. All arrangements are strictly confidential.

KEY FINANCIAL MEASURES

Council has adopted a set of key financial ratios in line with the targets set in the Yorke Peninsula's Long Term Financial Plan.

These financial ratios have been calculated in accordance with Information Paper 9 – Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

These financial ratios are a key measure in assessing Council's performance.

| Year Ended 30 June: | Adopted Budget | | Revised Budget * |
|--|----------------|---------|------------------|
| | 2017 | 2016 | 2016 |
| Operating Surplus / (Deficit) - \$'000 | (2,661) | (2,760) | (2,832) |
| Operating Surplus Ratio - % | -12.50% | -13.70% | -14.10% |
| Net Financial Liabilities - \$'000 | 7,298 | 7,637 | 7,433 |
| Net Financial Liabilities Ratio - % | 26.00% | 28.60% | 27.70% |
| Interest Cover Ratio - % | 1.00% | 0.80% | 1.10% |
| Asset Sustainability Ratio - % | 63.20% | 84.30% | 90.00% |
| Asset Consumption Ratio - % | 62.00% | 61.90% | 62.90% |

** Incorporates all year-end adjustments following the completion of the Audited Financial Statements 2014/15 in November 2015.*

Net Financial Liability and Interest Cover Ratios vary across Local Government in South Australia depending on individual debt strategies.

Industry averages in Local Government in South Australia for Operating Surplus is approximately \$0 (breakeven) and for Asset Sustainability 80%.

Yorke Peninsula Council continues to work towards attaining these levels over the ten years of its Long Term Financial Plan.

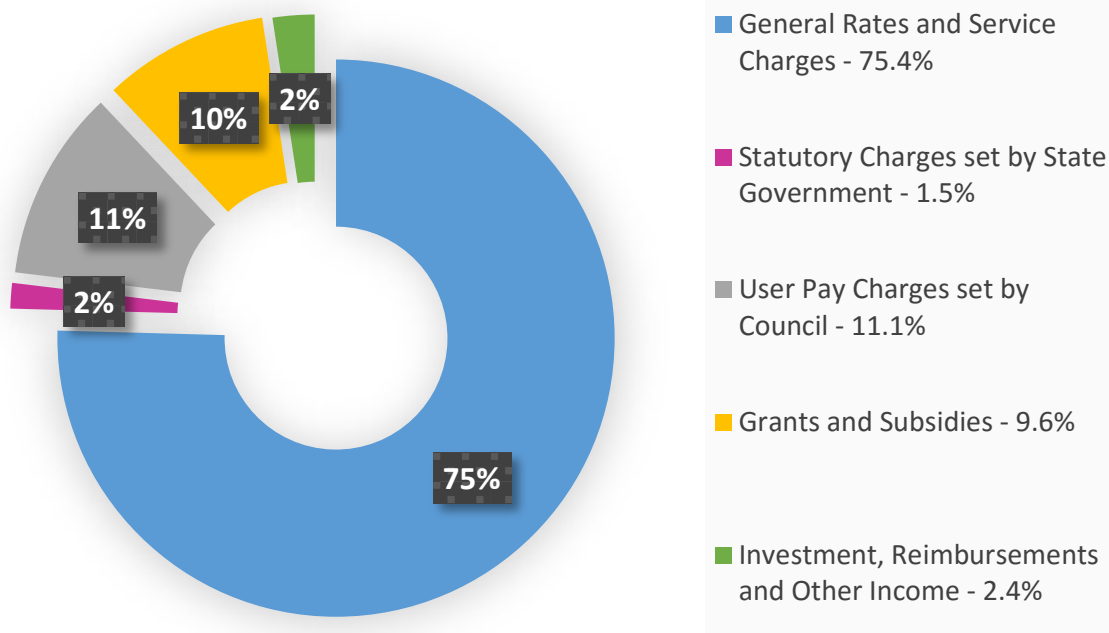


ANALYSIS OF OPERATING BUDGET

This section of the Annual Business Plan provides an analysis of the planned Council expenditure for the 2016/17 financial year and the sources of funding for the budget.

Operating Income

Council has budgeted for a total of \$28.1 million in operating income. A breakdown is summarised below by major category.



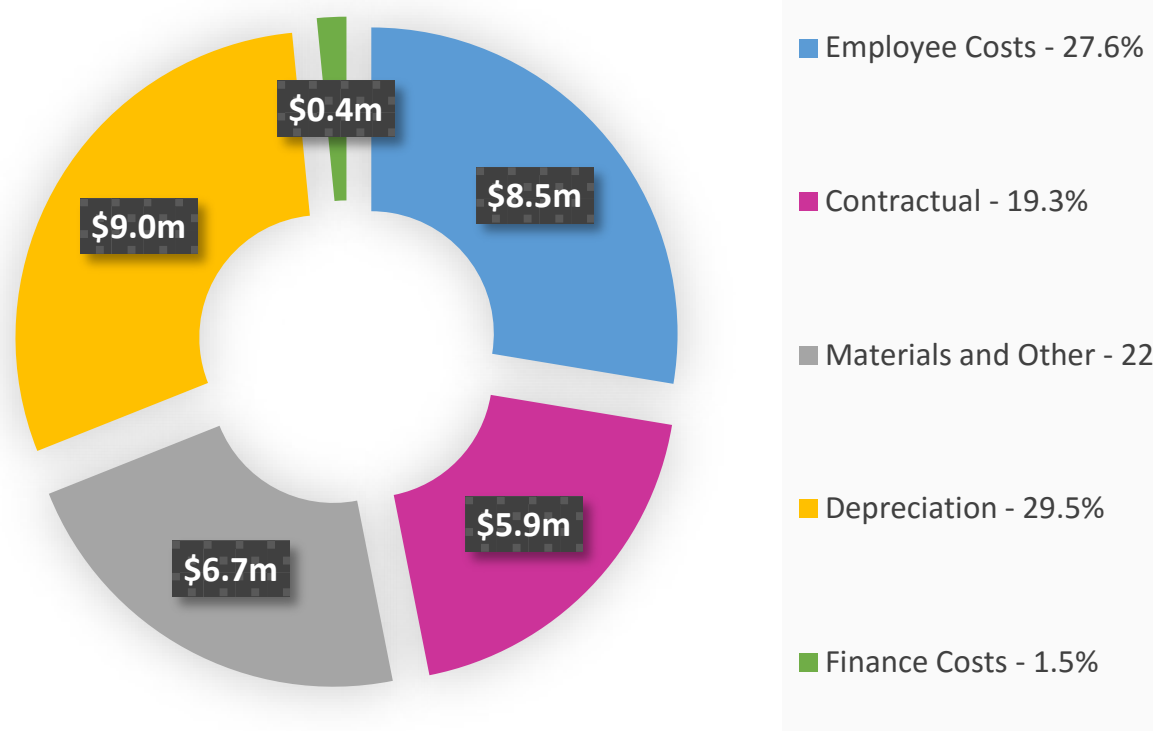
Descriptor

| | |
|---|---|
| General Rates and Service Charges | General rates on properties as well as service charges (i.e. sewerage, water and refuse/recycling charges). |
| Statutory charges set by State Government | Fees and charges set by State Government regulation and received by the Council for regulatory functions undertaken such as assessment of development and building applications and dog control management. |
| User Pay Charges set by Council | Charges for the Council's fee based facilities and services such as caravan parks, community halls, cemeteries. |
| Grants and Subsidies | Council seeks to attract as much grant funding from other tiers of government as possible, thereby reducing the reliance on other revenue streams. |
| Investment, Reimbursements & Other Income | Interest received on Council's internal cash reserves and deposits. Reimbursements for work undertaken and Other Income. |

ANALYSIS OF OPERATING BUDGET- Cont.

Operating Expenses

Operating expenses of \$30.7m budgeted for in 2016/17 is summarised below by major category.



Descriptor

| | |
|----------------------|---|
| Employee Costs | All labour related expenses such as wages and salaries, and on-costs such as allowances, leave entitlements, employer superannuation, workers compensation and income protection insurance. |
| Contractual Services | Payments for external provision of services. (incl Waste) |
| Materials & Others | Payments for physical goods such as water, fuel, energy, road materials, office consumables, stationery, insurances, postage, telephone, government levies, contributions and donations. |
| Depreciation | Annual consumption of Council's fixed assets (e.g. infrastructure, equipment, buildings etc) over their useful lives. |
| Finance Costs | Costs of financing Council's activities through borrowings or other types of financial accommodation and merchant fees. |

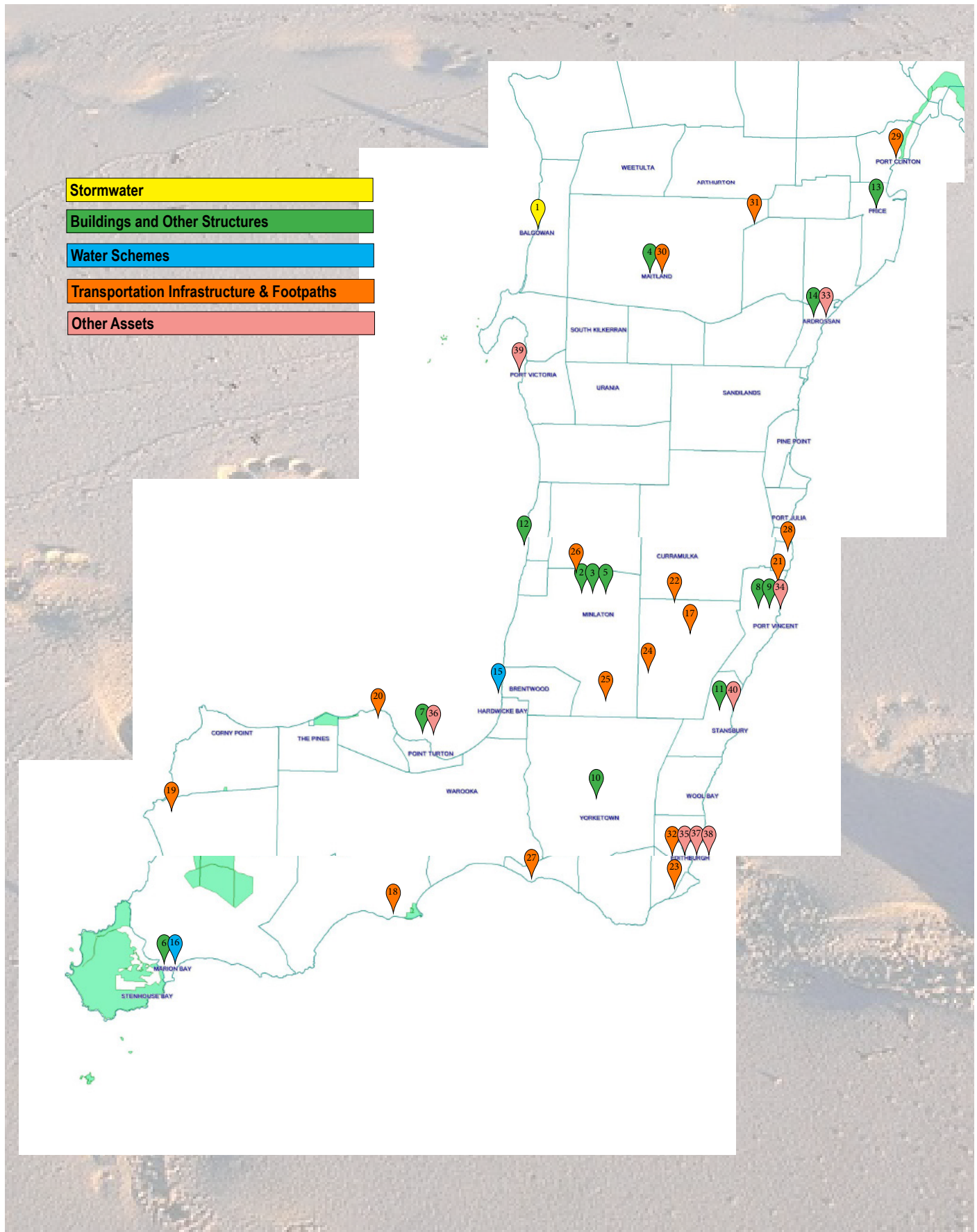
Total Expenditure

The following table provides a breakdown of total expenditure by function (excluding depreciation).

| % | Function | Description |
|-------|--|--|
| 10.4% | Road Maintenance | Expenses relating to the cost of maintaining Council's road network, including materials, labour related expenses, patrol grading and vegetation management. |
| 11.9% | Renewal of Roads | Expenses relating to the cost of redeveloping Council's road network, including materials and labour related expenses. |
| 10.3% | Sealing of Formed Roads | Expenses relating to the cost of sealing and resheeting Council's unsealed road network, including materials and labour related expenses. |
| 6.7% | Community Asset Maintenance | General maintenance costs, including materials and labour related expenses. |
| 8.9% | Refuse Collection & Disposal | Contractual and local expenses, including materials and labour related expenses. |
| 6.6% | Capital expenditure on existing assets | Capital expenses relating to existing community assets, including materials and labour related expenses (excluding roads). |
| 4.8% | Caravan Park Operation | Expenses relating to the cost of running Council owned caravan parks, including labour related expenses. |
| 4.0% | New Assets | Capital expenses relating to the cost of providing new assets, including materials and labour related expenses (excluding roads). |
| 3.9% | Development Services | Expenses relating to the cost of planning and development, including labour related expenses. |
| 3.0% | Community Support | Expenses relating to libraries, tourism and other community support programs, including materials and labour related expenses. |
| 4.7% | Finance, Business and Community Relations | Expenses relating to finance administration, business and community relations and corporate services, including labour related expenses. |
| 2.2% | CWMS and Water Schemes | Expenses relating to the cost of running water and waste-water management schemes, including materials and labour related expenses. |
| 3.1% | Governance | Expenses relating to governing the organisation, including organisational compliance, public liability insurance and Elected Member related expenses. |
| 3.0% | NRM Levy | A compulsory levy payable to the Northern and Yorke Natural Resources Management Board. Refer page 16. |
| 2.7% | Information Services | Expenses incurred in providing information technology, including labour related expenses. |
| 4.6% | People and Culture | Expenses relating to Human Resources, Payroll, Staff Training, Work Health & Safety, Risk Management and Leisure Options. |
| 0.8% | Asset Management | Asset Management Systems, Asset Management Plans and Asset Condition Assessments, including labour related expenses. |
| 5.3% | Parks and Gardens | Expenses relating to the maintenance of all open space parks and gardens, including materials and labour related expenses. |
| 1.4% | Cleaning Council Buildings and Public Conveniences | Contractual and local expenses to clean Council buildings and all public conveniences across the district. |
| 1.6% | Footpaths and Stormwater | Capital expenses relating to maintenance of existing footpaths and stormwater systems, including materials and labour related expenses |

ANALYSIS OF CAPITAL WORKS BUDGET

The following provides an approximate geographical view of where the key 2016/17 capital works projects will be delivered.



Stormwater

- 1 High Street, Balgowan: Stormwater Kerbing

Buildings and Other Structures

- 2 Minlaton Town Hall - Storage Shed
- 3 Minlaton Town Hall - Floor Resurfacing
- 4 Maitland Depot - CWMS Storage Shed
- 5 Minlaton Depot - Office/Lunch Room Extension
- 6 Marion Bay Caravan Park - Building Repairs and Rainwater Tanks
- 7 Point Turton Caravan Park - BBQ Shelter
- 8 Port Vincent Caravan Park - Amenities Upgrade
- 9 Port Vincent Caravan Park - Cabin Verandah Repairs
- 10 Yorketown Caravan Park - Camp Kitchen Renovation
- 11 Stansbury Playground - Public Toilets Renovation
- 12 Port Rickaby Concept Plan - Hall and CP
- 13 Price Playground - Unisex Disabled Toilets
- 14 Ardrossan Jetty Shelters

Water Schemes

- 15 Hardwicke Bay
- 16 Marion Bay Desalination Plant

Transportation Infrastructure & Footpaths

- 17 Unsealed Roads : Dump Road
- 18 Unsealed Roads : South Coast Road
- 19 Unsealed Roads : Daly Head Road
- 20 Unsealed Roads : Brutus Road
- 21 Unsealed Roads : Old Coast Road
- 22 Unsealed Roads : Old Vincent Road
- 23 Unsealed Roads : Wattle Point Road
- 24 Unsealed Roads : Weavers Noth Road
- 25 Unsealed Roads : Cutline Road
- 26 Unsealed Roads : Gun Club Road
- 27 Unsealed Roads : Waterloo Road
- 28 Sheoak Flat Road (to Port Julia Road)
- 29 Port Clinton - Cooper Street
- 30 Maitland Hospital Footpath
- 31 Sealed Roads : Clinton Road
- 32 Edithburgh Edith Street - Footpaths Upgrades

Other Assets

- 33 Ardrossan - Upgrade and Seal Boat Ramp Car Park
- 34 Port Vincent - Foreshore Walkway
- 35 Edithburgh Pool - Sealing Car Park
- 36 Point Turton - Nature Playground
- 37 Edithburgh Pool - Renovations
- 38 Edithburgh Boat Ramp - Extension
- 39 Port Victoria Boat Ramp - Floating Pontoon Extension
- 40 Stansbury Playground - Fence Replacement

The above excludes 'Road Infrastructure – Contractual Services (\$1.75m)' which will be delivered across the Peninsula as determine by Council throughout the year based on priority needs.

Complete Capital Works Program

Over the past few years Council has been developing Asset Management Plans. These plans identify costs required to ensure that assets will be able to be maintained in a sustainable condition over the long term. There will always be a community desire for the provision of new and upgraded assets, however it is important that priority is given to the replacement and sustainable renewal of existing assets.

The following table provides a complete list of all projects funded in the 2016/17 budget.

| Capital Works Program 2016/17 | New/Upgrade | Renewal/Replace |
|--|-------------|-----------------|
| Stormwater | | |
| Maitland pumps and pipework: council water truck fill point | 20,000 | |
| High Street, Balgowan : Storm Water Kerbing | 143,000 | |
| Buildings and Other Structures | | |
| Storage Shed - Minlaton Town Hall | 25,000 | |
| Minlaton Town Hall Floor Resurfacing | | 48,000 |
| Maitland Depot - CWMS Storage Shed | 30,000 | |
| Minlaton Depot - Office/Lunch Room Extension | 100,000 | |
| Marion Bay Caravan Park Building Repairs and Rainwater Tanks | 10,000 | 30,000 |
| Point Turton Caravan Park BBQ Shelter | 15,000 | |
| Port Vincent Caravan Park Amenities Upgrade | | 35,000 |
| Port Vincent Caravan Park Cabin Verandah Repairs | | 50,000 |
| Yorke town Caravan Park Camp Kitchen Renovation | | 2,000 |
| Public Toilets Renovation - Stansbury Playground | | 10,000 |
| Port Rickaby Concept Plan - Hall and CP | 50,000 | |
| Unisex Disabled Toilets - Price Playground | 45,000 | |
| Ardrossan Jetty Shelters | 40,000 | |
| Community Wastewater Management Systems | | |
| Various Schemes | 320,450 | 214,000 |
| Water Schemes | | |
| Hardwicke Bay | 3,500 | 3,000 |
| Marion Bay Desalination Plant | 13,000 | 12,500 |
| Plant | | |
| Equipment - Minor Plant | | 30,000 |
| Plant and Machinery Purchases | 108,000 | 978,000 |
| Vehicles | | 398,000 |

| Capital Works Program 2016/17 | New/Upgrade | Renewal/Replace |
|--|-------------|-----------------|
| Transportation Infrastructure & Footpaths | | |
| Unsealed roads : Dump Road | | 102,794 |
| Unsealed roads : South Coast Road | | 131,663 |
| Unsealed roads : Daly Head Road | | 127,784 |
| Unsealed roads : Brutus Road | | 137,856 |
| Unsealed roads : Old Coast Road | | 107,441 |
| Unsealed roads : Old Vincent road | | 104,688 |
| Unsealed roads : Wattle Point Road | | 148,334 |
| Unsealed roads : Weavers North Road | | 136,785 |
| Unsealed roads : Cutline Road | | 122,298 |
| Unsealed roads : Gun Club Road | | 60,782 |
| Unsealed roads : Waterloo Road | | 126,732 |
| Sealed roads : Clinton Road | 2,994,629 | |
| Rubble Raising | 200,000 | |
| Reseal Allocation | | 500,000 |
| Upgrade Shoulders on Sealed Roads | | 250,000 |
| Sheoak Flat Road (to Port Julia Road) | 60,000 | |
| Kerbing Cumberland Road and Cooper Street - Port Clinton | 20,000 | |
| Footpath paving - Maitland Hospital Footpath | 55,000 | |
| Footpath upgrade : Edith Street : Edithburgh | | 45,000 |
| Road Infrastructure Renewals - Contractors | | 1,750,000 |
| Other Assets | | |
| Upgrade and Seal Ardrossan Boat Ramp Car Park | 25,000 | |
| Port Vincent Foreshore Walkway | 20,000 | |
| Sealing Car Park - Edithburgh Pool | 25,000 | |
| Nature Playground - Point Turton | 40,000 | |
| Cemeteries Capital Works | 10,000 | 10,000 |
| Seawater Flooding Project Continuation | 20,000 | |
| Disabled Access Committee | 25,000 | |
| Edithburgh Tidal Pool Renovations | | 84,000 |
| Edithburgh Boat Ramp Extension | 70,000 | |
| Port Victoria Boat Ram Floating Pontoon Extension | 27,000 | |
| Caravan Park Topographical Study | 25,000 | |
| Caravan Park Computers and Booking Systems | 6,000 | 5,800 |
| Caravan Park Signage | | 7,000 |
| Caravan Park Equipment | 3,000 | 45,000 |

| Capital Works Program 2016/17 | New/Upgrade | Renewal/Replace |
|--|------------------|------------------|
| Other Assets | | |
| IT Equipment | 4,500 | 80,700 |
| New Systems and Upgrades | 48,000 | 23,000 |
| Disaster Recovery Equipment | | 12,500 |
| Business Improvement Initiatives | | 25,000 |
| Grant Funded Community Projects | 25,000 | |
| Stansbury Playground Fence Replacement | | 40,000 |
| TOTAL CAPITAL EXPENDITURE | 4,626,079 | 5,995,657 |

Council's performance will be assessed by the timely completion of these projects within the stated budget.



2016/17 BUDGETED FINANCIAL STATEMENTS

Budgeted financial statement for 2016/17 on the following pages are:

A. Budgeted Income Statement

This statement outlines:

- All sources of Council's income (revenue)
- All operating expenses. These expenses relate to operations and do not include capital expenditure although depreciation of assets is included.

The Net Operating Surplus / (Deficit) for the year is a measure of Council's financial performance. This figure is determined by deducting total operating expenses from total operating revenue.

B. Budgeted Balance Sheet

The Balance Sheet outlines what Council owns (assets) and what it owes (liabilities) at a point in time.

Council's net worth is determined by deducting total liabilities from total assets – the larger the net equity, the stronger the financial position.

C. Budgeted Statement of Changes in Equity

A statement of changes in equity shows the movements of equity in addition to accumulated earnings and losses for a reporting period. This statement summarises the change in Council's real worth throughout the financial year. Council's net worth can change as a result of:

- The net result as recorded in the Statement of Comprehensive Income; or
- An increase or decrease in the net value of non-current assets resulting from a revaluation of those assets.

D. Budgeted Cash Flow Statement

This summarises the actual flows of cash for a period and explains the change in the cash balance held from the start of the period through to the end of the reporting period. This shows where Council received its cash from and then what it was spent on.

E. Budgeted Uniform Presentation of Finances

This is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis. The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

F. Full Cost Attribution Statement

Based on the Comprehensive Income Statement, this statement breakdowns all income and expenditure by key areas of the organisation, with all overhead costs allocated across major functions on estimated "use of" basis.

Budgeted Income Statement

| ESTIMATED COMPREHENSIVE INCOME STATEMENT | | | |
|---|---------------------|------------------------------------|--------------------------------------|
| | Year Ended 30 June: | Adopted Budget 2016 \$('000) | Revised Budget * 2016 \$('000) |
| | 2017 \$('000) | | |
| INCOME | | | |
| Rates | 21,209 | 20,084 | 20,039 |
| Statutory Charges | 415 | 387 | 398 |
| User Charges | 3,115 | 2,969 | 2,967 |
| Grants, subsidies, contributions | 2,696 | 2,626 | 2,720 |
| Investment Income | 193 | 205 | 175 |
| Reimbursements | 434 | 353 | 472 |
| Other Income | 55 | 66 | 93 |
| Total Revenues | 28,117 | 26,690 | 26,864 |
| EXPENSES | | | |
| Employee costs | 8,500 | 7,924 | 8,004 |
| Materials, contracts & other expenses | 12,726 | 12,399 | 12,523 |
| Depreciation | 9,075 | 8,700 | 8,700 |
| Finance Costs | 477 | 427 | 471 |
| Total Expenses | 30,778 | 29,450 | 29,698 |
| OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS | (2,661) | (2,760) | (2,834) |
| Net gain/(loss) on disposal or revaluations | 10 | 15 | 15 |
| Amounts specifically for new assets | 3,854 | 2,319 | 3,615 |
| Physical resources free of charge | 0 | | |
| NET SURPLUS/(DEFICIT) | 1,203 | (426) | (796) |

* Incorporates all year-end adjustments following the completion of the Audited Financial Statements 2014/15 in November 2015.

Budgeted Balance Sheet

| ESTIMATED BALANCE SHEET | | | |
|---|---------------------|----------------|-----------------|
| | Year Ended 30 June: | Adopted Budget | Revised Budget* |
| | 2017 | 2016 | 2016 |
| | \$('000) | \$('000) | \$('000) |
| ASSETS | | | |
| Current Assets | | | |
| Cash & Equivalent Assets | 3,465 | 1,827 | 3,790 |
| Trade & Other Receivables | 1,346 | 1,280 | 1,340 |
| Inventories | 777 | 923 | 777 |
| Total Current Assets | 5,588 | 4,030 | 5,907 |
| Non-Current Assets | | | |
| Receivables | | | |
| Financial Assets | 910 | 866 | 503 |
| Infrastructure, Property, Plant & Equipment | 339,834 | 327,698 | 338,642 |
| Total Non-Current Assets | 340,744 | 328,564 | 339,145 |
| Total Assets | 346,332 | 332,594 | 345,052 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Trade & Other Payables | 2,379 | 2,094 | 2,274 |
| Borrowings | 629 | 533 | 625 |
| Provisions | 1,699 | 1,392 | 1,586 |
| Total Current Liabilities | 4,707 | 4,019 | 4,485 |
| Non-Current Liabilities | | | |
| Borrowings | 7,317 | 6,583 | 7,456 |
| Provisions | 606 | 646 | 608 |
| Total Non-Current Liabilities | 7,923 | 7,229 | 8,064 |
| Total Liabilities | 12,630 | 11,248 | 12,549 |
| NET ASSETS | 333,702 | 321,346 | 332,503 |
| EQUITY | | | |
| Accumulated Surplus | (2,510) | (5,171) | (3,709) |
| Asset Revaluation Reserve | 335,455 | 325,196 | 335,455 |
| Other Reserves | 757 | 1,321 | 757 |
| TOTAL EQUITY | 333,702 | 321,346 | 332,503 |

* Incorporates all year-end adjustments following the completion of the Audited Financial Statements 2014/15 in November 2015.

Budgeted Statement of Changes in Equity

ESTIMATED STATEMENT OF CHANGES IN EQUITY

| | | Adopted Budget 2016 \$('000) | Revised Budget* 2016 \$('000) |
|--|------------------|---------------------------------------|--|
| Year Ended 30 June: | 2017 \$('000) | | |
| ACCUMULATED SURPLUS | | | |
| Balance at end of previous reporting period | (3,713) | (4,745) | (4,507) |
| Net Result for Year | 1,203 | (426) | 798 |
| Balance at end of period | (2,510) | (5,171) | (3,709) |
| ASSET REVALUATION RESERVE | | | |
| Land | 73,286 | | |
| Buildings and Other Structures | 48,995 | | |
| Transportation Infrastructure | 186,712 | | |
| CWMS Infrastructure | 14,481 | | |
| Water Scheme Infrastructure | 1,374 | | |
| Stormwater Drainage | 10,607 | | |
| Balance at end of period | 335,455 | 325,196 | 335,455 |
| OTHER RESERVES | | | |
| Balance at end of previous reporting period | 757 | 1,321 | 757 |
| Transfers from Accumulated Surplus | 0 | | |
| Transfers to Accumulated Surplus | 0 | | |
| Balance at end of period | 757 | 1,321 | 757 |
| TOTAL EQUITY AT END OF REPORTING PERIOD | 333,702 | 321,346 | 332,503 |

* Incorporates all year end adjustments following the completion of the Audited Financial Statements 2014/15 in November 2015.



Budgeted Cash Flow Statement

ESTIMATED CASH FLOW STATEMENT

| | | Adopted Budget 2016 \$('000) | Revised Budget* 2016 \$('000) |
|---|------------------|---------------------------------------|--|
| Year Ended 30 June: | 2017 \$('000) | | |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| <u>Receipts</u> | 27,924 | 26,485 | 26,690 |
| Rates | 21,209 | | |
| Statutory Charges | 415 | | |
| User Charges | 3,115 | | |
| Grants, subsidies, contributions | 2,696 | | |
| Investment Income | 162 | 180 | 150 |
| Reimbursements | 434 | | |
| Other Income | 55 | | |
| <u>Payments</u> | (21,028) | (20,134) | (20,682) |
| Employee costs | (8,385) | | |
| Materials, contracts & other expenses | (12,643) | | |
| Finance Costs | (477) | (427) | (472) |
| Net Cash provided by (or used in) Operating Activities | 6,581 | 6,104 | 5,686 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| <u>Receipts</u> | | | |
| Amounts Specifically for New/Upgraded Assets | 3,854 | 2,319 | 3,615 |
| Sale of Renewed/Replaced Assets | 363 | 377 | 377 |
| Repayments of Loans by Community Groups | 107 | 54 | 0 |
| <u>Payments</u> | | | |
| Expenditure on Renewal/Replacement of Assets | (6,101) | (7,707) | (8,210) |
| Expenditure on New/Upgraded Assets | (4,519) | (3,279) | (5,605) |
| Net Cash Provided by (or used in) Investing Activities | (6,296) | (8,236) | (9,823) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| <u>Receipts</u> | | | |
| Proceeds from Borrowings | 0 | 0 | 1,110 |
| <u>Payments</u> | | | |
| Repayments of Borrowings | (610) | (575) | (620) |
| Net Cash provided by (or used in) Financing Activities | (610) | (575) | 490 |
| Net Increase/(Decrease) in cash held | (325) | (2,707) | (3,647) |
| Opening cash, cash equivalents or (bank overdraft) | 3,790 | 4,534 | 7,437 |
| Closing cash, cash equivalents or (bank overdraft) | 3,465 | 1,827 | 3,790 |

* Incorporates all year end adjustments following the completion of the Audited Financial Statements 2014/15 in November 2015.

Budgeted Uniform Presentation of Finances

SUMMARY STATEMENT INCLUDING FINANCING TRANSACTIONS

| | | Adopted Budget | Revised Budget* |
|---|----------------|-------------------|--------------------|
| Year Ended 30 June: | 2017 | 2016 | 2016 |
| | \$('000) | \$('000) | \$('000) |
| Operating Revenues | 28,117 | 26,690 | 26,864 |
| less Operating Expenses | 30,778 | 29,450 | 29,708 |
| Operating Surplus/(Deficit) before Capital Amounts | (2,661) | (2,760) | (2,844) |
| Less: Net Outlays on Existing Assets | | | |
| Capital Expenditure on Renewal/Replacement of Existing Assets | 6,101 | 7,707 | 8,211 |
| less Depreciation, Amortisation & Impairment | 9,075 | 8,700 | 8,700 |
| less Proceeds from Sale of Replaced Assets | 363 | 377 | 377 |
| | (3,337) | (1,370) | (866) |
| Less: Net Outlays on New and Upgraded Assets | | | |
| Capital Expenditure on New/Upgraded Assets | 4,519 | 3,479 | 5,606 |
| less Amounts Specifically for New/Upgraded Assets | 3,854 | 2,319 | 3,615 |
| less Proceeds from Sale of Surplus Assets | 0 | | |
| | 665 | 1,160 | 1,991 |
| Net Lending / (Borrowing) for Financial Year | 11 | 2,550 | 3,969 |

* Incorporates all year end adjustments following the completion of the Audited Financial Statements 2014/15 in November 2015.



Full Cost Attribution Statement

| Department | Operating Income \$'000 | Operating Expenditure \$'000 | Net \$'000 |
|---|-------------------------------|------------------------------------|-----------------|
| Executive Services | (17) | 1,004 | 987 |
| Elected Members | 0 | 419 | 419 |
| Governance | (17) | 585 | 568 |
| Assets & Infrastructure Services | 0 | 19,040 | 19,040 |
| Asset Co-Ordinator | 0 | 315 | 315 |
| Administration | 0 | 205 | 205 |
| Works | 0 | 8,058 | 8,058 |
| Operations | 0 | 8,837 | 8,837 |
| Infrastructure | 0 | 1,625 | 1,625 |
| Development Services | (703) | 5,059 | 4,356 |
| Administration | (25) | 1,286 | 1,261 |
| Building & Development | (268) | 502 | 234 |
| Environmental Health | (49) | 293 | 244 |
| General Inspectors | (291) | 476 | 185 |
| Council Building Assets | (70) | 2,502 | 2,432 |
| Corporate & Community Services | (31,614) | 5,674 | (25,940) |
| Administration | (136) | (30) | (166) |
| Finance | (28,662) | 1,987 | (26,675) |
| People & Culture | (32) | 114 | 82 |
| Risk Administration | 0 | 432 | 432 |
| YP Leisure Options | (159) | 237 | 78 |
| Business & Community Relations | (2,606) | 3,064 | 458 |
| Information Services | (19) | (130) | (149) |
| Total | (32,334) | 30,777 | (1,557) |





