



4 February 2022

Contact for Apologies: General Manager

Phone: (08) 8551 0720

Email: horsetram@victor.sa.gov.au

Website: www.horsedrawntram.com.au

File Ref: GOV9.14.041

Dear Board Member

NOTICE OF MEETING

Notice is hereby given pursuant to the Victor Harbor Horse Tram Authority Charter and Section 87(4) of the Local Government Act, 1999, as amended that a meeting for the **Victor Harbor Horse Tram Authority** has been called for:-

DATE: Tuesday, 8 February 2022

TIME: 3:00pm

PLACE: Encounter Room, Civic Centre, 1 Bay Road, Victor Harbor

Please find enclosed a copy of the Agenda for the meeting.

Yours faithfully

Megan Whibley
General Manager

Victor Harbor Horse Tram Authority

Please be advised that filming, photography and audio recording may take place at this meeting when the public and media are not lawfully excluded under Section 90 of the Local Government Act 1999.



1. Open Meeting/Welcome

2. Attendance

Nigel Catt (Chair)
Cr Carol Schofield AM
Paul Brown
Rachel Kennedy
Natasha Hunt

Megan Whibley (General Manager VHHTA)
Tamar Herron (Minute Secretary VHHTA)

Karen Rokicinski (Director Corporate and Customer Service)

3. Apologies

Nil

4. Minutes of Previous meeting

4.1 Board Meeting Minutes Report – 14 December 2021 3

5. Adjourned Item(s)

Nil

6. Reports for Receiving and Noting only

6.1 Resolutions Register Report 9

7. Reports for Decision

7.1 Draft Operating Budget 2022/23 11
7.2 December Budget Review 2021/22 21
7.3 Utility Replacement Report 28
7.4 General Manager Reappointment Process 36



8. Presentation(s)

Nil

9. Discussion Items – No decision(s)

- | | | |
|-----|--|----|
| 9.1 | Merchandise Gross Margin Report | 40 |
| 9.2 | Should the VHHTA adopt a Covid-19 Vaccination Policy | 56 |

10. Correspondence Received

Nil

11. Urgent Business without Notice

Nil

12. Confidential Reports

Nil

Next Meeting

Tuesday 12 April 2022, 3pm – Encounter Room

Meeting Close

Please be advised

- *That filming, photography and audio recording may take place at this meeting when the public and media are not lawfully excluded under Section 90 of the Local Government Act 1999.*
- *To comply with COVID-19 physical distancing requirements, places in the public gallery are limited and will be filled on a 'first in' basis.*



Meeting **Victor Harbor Horse Tram Authority**
Date **8 February 2022**
From **Megan Whibley**
Subject **Board Meeting Minutes – 14 December 2021**
Report Number **4.1**

RECOMMENDATION

That the minutes of the previous Victor Harbor Horse Tram Authority Board Meeting held Tuesday, 14 December 2021, be confirmed as a true and accurate record.

INFORMATION

Purpose

The purpose of this report is to present the Victor Harbor Horse Tram Authority minutes for the meeting held on 14 December 2021 for confirmation.

Background

A Board meeting of the Victor Harbor Horse Tram Authority was held on Tuesday, 14 December 2021.

Commentary

The minutes for the Victor Harbor Horse Tram Authority meeting held Tuesday, 14 December 2021 were distributed to Members on Friday, 17 December 2021.

A copy of the minutes are provided at attachments A to this report.

RISK ASSESSMENT

Legal and Compliance – The minutes were prepared and distributed to members in line with legislation. This risk is assessed as **low**.

REFERENCES

Nil

BUDGET IMPLICATIONS

Excluding endorsed budgeted staff resources there are no budget implications in confirming the Victor Harbor Horse Tram Authority minutes.

No additional funds are required.

CONSULTATION

Victor Harbor Horse Tram Authority Board members
Karen Rokicinski (Director Corporate and Customer Service)

Meeting **Victor Harbor Horse Tram Authority**

Date **8 February 2021**

From **Megan Whibley**

Subject **Resolutions Register Report**

Report Number **6.1**

RECOMMENDATION

That the Victor Harbor Horse Tram Authority receive and note the Outstanding Resolutions Register report.

INFORMATION

Purpose

The purpose of this report is to review the outstanding resolutions register and determine the best course of action for items where required.

Background

The General Manager is to maintain a register of outstanding resolutions and implement resolutions of the Board in a timely and efficient manner.

The outstanding resolutions report lists all the outstanding resolutions from previous Board meetings, with a progress note against each resolution. Completed items are removed from the register for the following Board meeting to ensure that the list remains a current working document of outstanding resolutions that require action.

Commentary

The current outstanding resolutions register is provided at attachment A.

RISK ASSESSMENT

Corporate Governance –The Board must manage its governance risk of implementing decisions of the Board and associated actions as well as undertake duties as required by the Local Government Act 1999 Section 99(1)(a) and the Charter within approved budgets and required time frames. This report provides a mechanism for the Board to monitor progress of resolutions, work and actions and to manage the associated governance risk. The risk is assessed as **low**.

Socio Political, Community Issues / Reputation – There may be some concern from Board members, Council and the broader community if resolutions are not actioned in a timely

manner or if the current Board determines to resolve contrary to an earlier resolution. The risk is assessed as *medium*.

BUDGET IMPLICATIONS

There are no budget implications associated with the Board receiving and noting this report.

The majority of tasks on the outstanding resolutions register will be undertaken by the General Manager Horse Tram Authority as scheduled and without requirement for additional funds. Where additional funds are required to achieve items on the resolutions register, endorsement by the Horse Tram Authority Board, or where applicable, budget bids to Council, will be applied to individual items as required.



Attachment A
VHHTA – Outstanding Resolutions Register – updated 20-Jan-22

*newest at top

Date	Minute Number	Resolution	Status/Update
<i>Leave blank</i>			
14 December 2021	VHHTA281	That the Victor Harbor Horse Tram Authority Board requests that the General Manager complete a risk assessment and hazard profile regarding the opening of the new Causeway and the reintroduction of horses.	Complete
8 June 2021	VHHTA245	That the VHHTA General Manager develop the long-term financial plan as part of the VHHTA strategic management Plan, consistent with Section 122 of the Local Government Act 1999.	In progress - In consultation with Karen Rokicinski
1 December 2020	VHHTA209	That the General Manager present a report to the Victor Harbor Horse Tram Authority Board prior to the setting of the 2021/2022 budget, that includes information on our training policy and our budget requirements for training, so as to provide direction for the Board.	In Progress – Training Policy for VHHTA is in early stages of development, in consultation with CVH.
17 Dec 2019	VHHTA147	That with reference to minute VHHTA40 as detailed in this report regarding improvements to the Causeway Horse Tram Station, the matter be discontinued in light of the new causeway alignment and that the Authority work with DPTI and/or Council to ensure that the future design of any new facilities and infrastructure are suitable to the ongoing needs of the VHHTA.	Complete
20 Aug 2019	VHHTA96	That the Victor Harbor Horse Tram Authority examine the policy associated with sales and Merchandise.	In progress – this needs to be developed.

Meeting **Victor Harbor Horse Tram Authority**
Date **8 February 2022**
From **Megan Whibley**
Subject **Draft Operating Budget 2022/23**
Report Number **7.1**

RECOMMENDATION

- 1. That the Victor Harbor Horse Tram Authority Board receive and note the Draft Operating Budget 2022/23 report.**
- 2. That the Victor Harbor Horse Tram Authority Board endorse the Draft Operating Budget 2022/23 in the accompanying financial statements as provided at attachment A to this report, and recommend it to Council for their approval.**

INFORMATION

Purpose

The purpose of this report is for the Board to endorse the draft operating budget for 2022/23 and recommend it to Council for approval.

Background

The operating budget 2019/20 was adopted prior to the General Manager being employed by the VHHTA. The draft budget for 2020/21 was an updated and more realistic budget in terms of meeting operational requirements of the horse tram in 2020/21. The 2020/21 financial year became unpredictable as it continued due to Covid-19 and Causeway construction issues, however the Authority's budget tracked well despite these operating impacts. This turbulence has continued through 2021/22. The 2022/23 year is also facing financial uncertainty due to Covid-19, possible lock downs and limited travel for visitors, however the uncertainty that stemmed from Causeway closures is now behind the VHHTA with the opening of the new Causeway on 22 December 2021.

Commentary

The draft operating budget 2022/23 was formulated by the General Manager after operating through a period of unprecedented challenges during 2021/22.

In the first year or two following the establishment of the VHHTA, budgets have been based on best estimations of costs, many of which were not entirely clear as they have previously been embedded in Council budgets and have required full or partial separation over a period of time. Whilst much progress has already been made in relation to budget accuracy, this will continue to evolve and improve as the VHHTA moves further towards independence in its establishment as a Section 42 committee of Council.

The VHHTA's own-source revenue is continually being sought, to decrease reliance on the City of Victor Harbor (COVH). Initiatives such as the successful grant application with Building Better Regions Fund, Round 5, has meant that COVH have gained valuable funds to add to the stable complex construction in support of the Horse Tram.

The COVH financial contribution remains the same as 2021/22 in the 2022/23 draft budget, but the Horse Tram's own source revenue percentage has increased by 8.6%

The draft 2022/23 financial statements for the operating budget are provided at attachment A.

2022/23 Draft Budget

The table below provides a summary of the expenses for 2022/23:

Description		Amount
Employee costs	Salaries, superannuation & workcover	\$711,900
Office and Administration costs	Travel, stationary, printing and communication	
	Insurance & utilities	\$79,900
Maintenance	Building and equipment maintenance	\$25,000
	Horse care - feed, farrier and vet fees	\$58,000
Marketing	Advertising, promotions and souvenir purchases	57,000
Other Expenses	Committee costs, volunteer and staff amenities	\$52,200
Equipment Hire	Building and equipment hire	\$48,000
Corporate Support	IT, finance, records and administration	\$68,000
Total		\$1,100,000

The table below provides a summary of the income for 2022/23:

Description		Amount
Ticket Sales	Casual and group bookings	\$521,300
Other Income	Donations/sponsorship	\$42,200
	Souvenir sales	\$85,000

	Behind the Scenes	\$36,500
	Council contribution	\$415,000
Total		\$1,100,000

	2021/22	2022/23
Own Source Funding Ratio	52.5%	62.3%

RISK ASSESSMENT

The risks associated with the recommendation have been assessed as follows:

Corporate Governance - The VHHTA Charter requires the Board, in accordance with the Act, to endorse and provide the Draft Operating Budget to Council before 31 March each year. Preliminary figures were supplied to Council prior to this date, to assist with Council's own budget planning. The risk is assessed as **low**.

Financial Management – Poorly planned budgets can result in a costly overspend. The VHHTA Board should endorse a realistic budget and present it to Council for approval, taking into account learnings from the previous budgets of the VHHTA to improve accuracy for the coming financial year. Whilst every effort has been made to reduce the operating deficit (contribution from COVH) through initiatives that will generate own source revenue, the deficit will remain the same as last financial year in this draft 2022/23 budget largely due to conservative budgeting because of unknown impacts of COVID-19. This risk is assessed as **low**.

Socio Political, Community Issues/Reputation –A small portion of the community may expect the 2022/23 VHHTA budget to reduce the financial contribution from Council. A realistic budget is essential for the operations to run safely and ensure that it continues to be an icon for Victor Harbor. This risk is assessed as **low**.

Service Delivery – Poorly planned budgets impact on service delivery and may include interruption to service. This budget has been conservatively prepared to ensure that there is minimal impact on service delivery outside of external factors such as COVID-19. This risk is assessed as **low**.

Service Delivery – Some budget increases from 2022/23 have been included to address employee professional development and loan repayments of assets purchases. This risk is assessed as **low**.

Employee Safety / Public Safety – Some budget increases from 2022/23 have been included to address risks to public and employee safety. This risk is assessed as **low**.

REFERENCES

VHHTA Budget 2019/20

VHHTA Budget 2020/21

VHHTA Budget 2021/22

Victor Harbor Horse Tram Authority Charter

BUDGET IMPLICATIONS

Excluding endorsed budgeted staff resources there are no budget implications in the 2021/22 VHHTA budget in receiving, noting and endorsing this Draft Operating Budget 2022/23.

Endorsement by the VHHTA Board and approval by COVH Council of the Draft Operating Budget 2022/23 will impact as detailed in the draft budget at attachment A, with an operating deficit (contribution amount from COVH) of \$415,000.

CONSULTATION

VHHTA Board Members

SMP Chartered Accountants

City of Victor Harbor - Director Corporate and Customer Service (Karen Rokicinski)

Draft operating budget - 2022/23
Victor Harbor Horse Tram Authority

Description	2021/22 revised Budget	2022/23 Draft Budget	Variance (\$)	Variance (%)	Comments
Income					
CVH budget contribution	415,400	415,000	(400)	0%	Minor reduction in COVH contribution for 2022.23
Donation Income	2,500	2,000	(500)	-20%	Minor reduction but hopeful for return of donations
Employee Subsidies	4,500	5,000	500	0%	Employer subsidy
Fleurieu Heritage Sales	500	500	0	0%	Affected by covid-19 restrictions last year
Group Sales	2,000	3,500	1,500	75%	Affected by covid-19 restrictions last year
Other Income	10,000	71,500	61,500	615%	Behind the scenes sponsorship with operation resumed
Souvenir Sales	35,000	85,000	50,000	143%	New merchandise shop open majority of the year.
Ticket Sales	345,000	517,300	172,300	50%	Resumed services with a positive full year of operation
Causeway Monitoring	60,000	0	(60,000)	100%	Monitoring causeway for DIT will end June 2022
Other Income - Interest	0	200	200	0%	
Total Income	874,900	1,100,000	225,100	26%	No change
Less Operating Expenses					
Administration Charge - Corporate Support	64,000	68,000	4,000	6%	
Administration Charge - Rent on Assets	44,000	48,000	4,000	9%	
Advertising Expenses	8,000	22,000	14,000	175%	Increase to allow for advertising of new Stables facility
Authority Board Expenses	15,000	15,000	0	0%	
Cleaning	5,000	5,000	0	0%	
Consultants and Professional Services	15,000	20,000	5,000	33%	Increase to account for Auditor costs missed in 2021.22
Employee expenses	531,200	711,900	180,700	34%	Increase due to 2% increase and Stable facility staffing
Horse Care Expenses	58,000	58,000	0	0%	
Other Expenses	1,700	2,000	300	18%	
Repairs and Maintenance	35,000	20,000	(15,000)	-43%	decrease due to no major Tram renovation 2022.23
Security Expenses	3,600	4,000	400	11%	
Staff Amenity Expenses	3,500	3,700	200	6%	
Utilities	14,000	14,000	0	0%	

Vehicle and Travel Expenses	4,000	26,500	22,500	563%	Capital expenditure repayments for vehicles in 2022.23
Volunteer Expenses	3,000	4,000	1,000	33%	
Bank Fees	500	800	300	60%	
Insurance	41,000	41,000	0	0%	
Merchant Fees	2,500	2,600	100	4%	
Phone and Date Expenses	3,700	4,000	300	8%	
Printing and Stationary Expenses	4,200	4,500	300	7%	
Sourvenir Purchases	18,000	25,000	7,000	39%	Increase in sales so an increase in purchases
Depreciation	0	0	0	100%	Ute, gator and float gifted by council. To be included in EOFY (\$10K per year)
Total Operating Expenses	874,900	1,100,000	225,100		Increase is related to the new stable facility
Physical Resources Received Free of Charge	63,000	0	0		Ute, gator and float gifted by council - WDV when received from COVH
Net Surplus / (Deficit)	0	0	0		Gifted assets which will be depreciated at EOFY



STATEMENT OF COMPREHENSIVE INCOME

For the Year Ending 30 June 2023

	2021/22 Current Budget \$	2022/23 Proposed Budget \$
OPERATING INCOME		
Ticket & Bookings Sales	347,500	521,500
Council Contribution	415,400	415,000
Other Income	112,000	163,500
Total Income	874,900	1,100,000
OPERATING EXPENSES		
Employee Costs	531,200	711,900
Materials Contract and Other Expenses	343,700	388,100
Depreciation, amortisation and impairment	-	-
Total Expenses	874,900	1,100,000
Operating Surplus (Deficit)	-	-
NET SURPLUS / (DEFICIT)	-	-
Physical Resources Received Free of Charge	63,000	-
KEY FINANCIAL INDICATOR		
Own Source Revenue	52.5%	62.3%
Operating Surplus Ratio	0%	0%
Net Financial Liabilities Ratio	28%	30%
Asset Renewal Funding Ratio	0%	0%



STATEMENT OF FINANCIAL POSITION

For the Year Ending 30 June 2023

	2021/22 Current Budget \$	2022/23 Proposed Budget \$
CURRENT ASSETS		
Cash and Cash Equivalents	61,773	61,773
Trade and Other Receivables	0	0
Inventories	-	-
Total Current Assets	61,773	61,773
NON-CURRENT ASSETS		
Financial Assets	-	-
Infrastructure, Property, Plant & Equipment	213,000	297,000 *
Other Non-Current Assets	-	-
Total Non-Current Assets	213,000	297,000
TOTAL ASSETS	274,773	358,773
CURRENT LIABILITIES		
Trade and Other Payables	77,254	77,254
Borrowings	-	84,000
Provisions	15,000	15,000
Total Current Liabilities	92,254	176,254
NON-CURRENT LIABILITIES		
Borrowings	150,000	150,000 *
Provisions	-	-
Total Non-Current Liabilities	150,000	150,000
NET ASSETS	32,519	32,519
EQUITY		
Accumulated Surplus	46,178	46,178
Asset Revaluation Reserve	-	-
Other Reserves	-	-
Share in Operating Result	-	-
New Capital	-	-
Total Equity	46,178	46,178

* Adjusted at year end only. Relates to lease liability and right of use assets.



CASHFLOW STATEMENT

For the Year Ending 30 June 2023

	2021/22 Current Budget \$	2022/23 Proposed Budget \$
CASHFLOWS FROM OPERATING ACTIVITIES		
Receipts		
Operating Receipts	962,390	1,209,950
Investment Receipts	-	-
Payments		
Operating Payments to Suppliers and Employees	908,970	1,138,470
GST Payments	53,420	71,480
Net cash provided by (or used in) operating activities	-	-
CASHFLOWS FROM INVESTING ACTIVITIES		
Receipts		
Grants specifically for new or upgraded assets	-	-
Sale of replaced assets	-	-
Sale of surplus assets	-	-
Payments		
Expenditure on renewal/replacement of assets	-	84,000
Expenditure on new/upgraded assets	-	-
Net cash provided by (or used in) investing activities	-	84,000
CASHFLOWS FROM FINANCING ACTIVITIES		
Receipts		
Proceeds from borrowings	-	84,000
Payments		
Repayments of borrowings	-	-
Net cash provided by (or used in) financing activities	-	84,000
NET INCREASE (DECREASE) IN CASH HELD	-	-
Cash & cash equivalents at beginning of period	61,773	61,773
CASH & CASH EQUIVALENTS AT END OF PERIOD	61,773	61,773



Meeting **Victor Harbor Horse Tram Authority**
Date **8 February 2022**
From **Megan Whibley**
Subject **December Budget Review 2021/22 Report**
Report Number **7.2**

RECOMMENDATION

- 1. That the Victor Harbor Horse Tram Authority Board receive and note the December Budget Review 2021/22 report.**
- 2. That the Victor Harbor Horse Tram Authority Board endorse the December Budget Review 2021/22 as presented at attachment A to this report, noting an unchanged contribution from Council (operating deficit) of \$415,400, and provide the report to Council.**

INFORMATION

Purpose

The purpose of this report is for the Victor Harbor Horse Tram Authority (VHHTA) to endorse the December Budget Review 2021/22.

Background

Section 9 of the Local Government (Financial Management) Regulations 2011 provides the requirements for regular budget reviews. Further, the Victor Harbor Horse Tram Authority are required by the Charter to provide reports on the financial position of the Authority each quarter:

5.5 Quarterly reports summarising the financial position and performance of the Authority against the Budget must be prepared and presented to the Board within thirty days of the conclusion of each quarter and copies provided to the Council.

This December (mid-year) budget review, is a review addressing the full first six months of the 2021/22 financial year.

Commentary

The six month review has occurred following closure of Horse Tram operations from the end of July until the new Causeway opened on the 22 Dec 2021. The first quarter (Sept) 2021/22 budget review made changes which indicated that lower than budget income was offset by lower employee wages during July – Dec 2021 due to Causeway closure. The result was a balanced budget at this point in the year. The 2021/22 six month budget review has not required further

adjustment in this regard, as operations have resumed on the new causeway and it is expected that the 2021/22 Budget will be achievable.

Achievement of a balanced budget has been further supported by income received from wind monitoring as part of Department of Infrastructure and Transport (the Department) requirements to monitor weather impacts on the Causeway in the lead up to completion of the new Causeway structure. This undertaking has been beneficial for both the Department as well as providing a helpful alternative revenue stream over this period for the VHHTA.

This increase in revenue has been confirmed to continue as a monitoring amount of \$2600 per month until the old Causeway has been completely decommissioned.

The December budget review is an opportunity to revise the original budget and adjust it according to known information at this point in the financial year. It still remains achievable, and any changes that evolve from here will still be able to be addressed in the third quarter review.

The December budget review 2021/22 is provided at attachment A for Board endorsement. Comprehensive details of the budget review are provided for Board information at attachment B.

RISK ASSESSMENT

Financial Management – The VHHTA has had a decrease in ticket sales while the service has not been in operation, but this has corresponded with a decrease in wages. With a price increase from March 2021 and Causeway monitoring income, we are hopeful to achieve an end of financial year position that is on-budget. The Board are continuing to find ways to generate own-source income outside of ticket sales to improve the bottom line into the future. The risk is assessed as *medium*.

Socio Political, Community Issues / Reputation - The Board are continuing to find ways to generate own-source income to reduce the dependency on Council funding which will go toward appeasing any community concern regarding the use of ratepayer money to fund horse tram operations. There could be opportunity for the VHHTA to provide information to the Victor Harbor community around the benefits of the iconic Horse Tram as a driver of the tourist economy and as an attraction for Victor Harbor versus the relatively low cost of keeping the service running. This risk is assessed as *Medium*.

REFERENCES

Victor Harbor Horse Tram Authority 2021/22 budget

Victor Harbor Horse Tram Authority Charter

Local Government (Financial Management) Regulations 2011

BUDGET IMPLICATION

The contribution required from City of Victor Harbor (operating deficit) presented in the budget review at attachment A indicates sufficient funds so the council contribution remains unchanged at \$415,400, with additional revenue and savings to sufficiently offset lower income during the July to December 2021 period.

CONSULTATION

City of Victor Harbor – Director Corporate and Customer Service (Karen Rokicinski)

Budget Review - Working

Victor Harbor Horse Tram Authority

Description	2021/22 Original Budget	2021/22 YTD Actual	Budget Remaining (\$)	Budget Remaining (%)	2021/22 Dec Budget Review	Variance (\$)	Variance (%)	Comments
Income								
CVH budget contribution	415,400	311,550	103,850	25%	415,400	0	0%	July 21 to March 22 contribution
Donation Income	2,500	0	2,500	100%	2,500	0	0%	Affected by covid-19 restrictions/Closure-causeway build
Employee Subsidies	4,500	2,727	1,773	0%	4,500	0	0%	Employer subsidy received budget revised in Sept review
Fleurieu Heritage Sales	500	0	500	100%	500	0	0%	Affected by covid-19 restrictions/Closure-causeway build
Group Sales	2,000	0	2,000	100%	2,000	0	0%	Affected by covid-19 restrictions/Closure-causeway build
Other Income	10,000		10,000	100%	10,000	0	0%	
Souvenir Sales	35,000	5,253	29,747	85%	35,000	0	0%	Reopening has shown income resume
Ticket Sales	345,000	39,097	305,903	89%	345,000	0	0%	Affected by Covid-19 Restrictions/causeway build
Causeway Monitoring	60,000	25,250	34,750	58%	60,000	0	0%	Monitoring causeway for DIT
Other Income - Interest	0	20	(20)	0%	0	0	0%	
Total Income	874,900	383,897	491,003	56%	874,900	0	0%	No change
Less Operating Expenses								
Administration Charge - Corporate Support	64,000	21,340	42,660	67%	64,000	0	0%	On track
Administration Charge - Rent on Assets	44,000	14,879	29,121	66%	44,000	0	0%	On track
Advertising Expenses	8,000	659	7,341	92%	8,000	0	0%	very little spent due to not operating
Authority Board Expenses	15,000	6,111	8,889	59%	15,000	0	0%	On track
Cleaning	5,000	773	4,227	85%	5,000	0	0%	On track
Consultants and Professional Services	15,000	11,107	3,893	26%	15,000	0	0%	on track
Employee expenses	531,200	191,056	340,144	64%	531,200	0	0%	Lower due to not operational from Aug - Dec 2021
Horse Care Expenses	58,000	15,781	42,219	73%	58,000	0	0%	On track
Other Expenses	1,700	0	1,700	100%	1,700	0	0%	Allowance
Repairs and Maintenance	35,000	10,247	24,753	71%	35,000	0	0%	On track
Security Expenses	3,600	1,455	2,145	60%	3,600	0	0%	On track
Staff Amenity Expenses	3,500	1,210	2,290	65%	3,500	0	0%	On track
Utilities	14,000	4,335	9,665	69%	14,000	0	0%	On track
Vehicle and Travel Expenses	4,000	1,358	2,642	66%	4,000	0	0%	On track
Volunteer Expenses	3,000	0	3,000	100%	3,000	0	0%	Reduction in volunteers (Covid-19)
Bank Fees	500	427	73	15%	500	0	0%	on track
Insurance	41,000	18,253	22,747	55%	41,000	0	0%	Adjusted at Sept review so on track
Merchant Fees	2,500	739	1,761	70%	2,500	0	0%	On track
Phone and Date Expenses	3,700	1,209	2,491	67%	3,700	0	0%	On track
Printing and Stationary Expenses	4,200	225	3,975	95%	4,200	0	0%	On track
Sourvenir Purchases	18,000	5,862	12,138	67%	18,000	0	0%	Increase in sales so an increase in purchases
Depreciation	0	0	0	0%	0	0	100%	Ute, Gator and float gifted by council. To be included in the EOFY (\$10K per year)
Total Operating Expenses	874,900	307,026	567,874	65%	874,900	0	0%	No change
Physical Resources Received Free of Charge	50,000				63,000	13,000		Ute, Gator and float gifted by council - this is their Written down value when gifted from council.
Net Surplus / (Deficit)	0	76,871	(76,871)		0	0		Gifted assets which will be depreciated at EOFY



STATEMENT OF COMPREHENSIVE INCOME

For the Year Ending 30 June 2022

	2021/22 Current Budget \$	2021/22 Proposed Budget \$
OPERATING INCOME		
Ticket & Bookings Sales	347,500	347,500
Council Contribution	415,400	415,400
Other Income	112,000	112,000
Total Income	874,900	874,900
OPERATING EXPENSES		
Employee Costs	531,200	531,200
Materials Contract and Other Expenses	343,700	343,700
Depreciation, amortisation and impairment	-	-
Total Expenses	874,900	874,900
Operating Surplus (Deficit)	-	-
NET SURPLUS / (DEFICIT)	-	-
Physical Resources Received Free of Charge	50,000	63,000
KEY FINANCIAL INDICATOR		
Own Source Revenue	52.5%	52.5%
Operating Surplus Ratio	0%	0%
Net Financial Liabilities Ratio	28%	28%
Asset Renewal Funding Ratio	0%	0%



STATEMENT OF FINANCIAL POSITION

For the Year Ending 30 June 2022

	2021/22 Current Budget \$	2021/22 Proposed Budget \$
CURRENT ASSETS		
Cash and Cash Equivalents	61,773	61,773
Trade and Other Receivables	0	0
Inventories	-	-
Total Current Assets	61,773	61,773
NON-CURRENT ASSETS		
Financial Assets	-	-
Infrastructure, Property, Plant & Equipment	201,000	213,000 *
Other Non-Current Assets	-	-
Total Non-Current Assets	201,000	213,000
TOTAL ASSETS	262,773	274,773
CURRENT LIABILITIES		
Trade and Other Payables	77,254	77,254
Borrowings	-	-
Provisions	15,000	15,000
Total Current Liabilities	92,254	92,254
NON-CURRENT LIABILITIES		
Borrowings	150,000	150,000 *
Provisions	-	-
Total Non-Current Liabilities	150,000	150,000
NET ASSETS	20,519	32,519
EQUITY		
Accumulated Surplus	34,178	46,178
Asset Revaluation Reserve	-	-
Other Reserves	-	-
Share in Operating Result	-	-
New Capital	-	-
Total Equity	34,178	46,178

* Adjusted at year end only. Relates to lease liability and right of use assets.



CASHFLOW STATEMENT

For the Year Ending 30 June 2022

	2021/22 Current Budget \$	2021/22 Proposed Budget \$
CASHFLOWS FROM OPERATING ACTIVITIES		
Receipts		
Operating Receipts	962,390	962,390
Investment Receipts	-	-
Payments		
Operating Payments to Suppliers and Employees	908,970	908,970
GST Payments	53,420	53,420
Net cash provided by (or used in) operating activities	-	-
CASHFLOWS FROM INVESTING ACTIVITIES		
Receipts		
Grants specifically for new or upgraded assets	-	-
Sale of replaced assets	-	-
Sale of surplus assets	-	-
Payments		
Expenditure on renewal/replacement of assets	-	-
Expenditure on new/upgraded assets	-	-
Net cash provided by (or used in) investing activities	-	-
CASHFLOWS FROM FINANCING ACTIVITIES		
Receipts		
Proceeds from borrowings	-	-
Payments		
Repayments of borrowings	-	-
Net cash provided by (or used in) financing activities	-	-
NET INCREASE (DECREASE) IN CASH HELD	-	-
Cash & cash equivalents at beginning of period	61,773	61,773
CASH & CASH EQUIVALENTS AT END OF PERIOD	61,773	61,773



Meeting **Victor Harbor Horse Tram Authority**
Date **8 February 2022**
From **Megan Whibley**
Subject **Utility Vehicle Replacement Report**
Report Number **7.3**

RECOMMENDATION

- 1. That the Victor Harbor Horse Tram Authority Board receive and note the Utility Vehicle Replacement report.**
- 2. That the Victor Harbor Horse Tram Authority Board endorse replacement of the Authority's Utility Vehicle, as detailed in this report.**
- 3. That the Victor Harbor Horse Tram Authority Board:**
 - (a) authorise the General Manager to apply for loan funds through the Local Government Finance Authority (LGFA) to fund the replacement of the utility vehicle;**
 - and**
 - (b) to seek approval from City of Victor Harbor Council for this loan application.**

INFORMATION

Purpose

The purpose of this report is to seek endorsement from the Board, to replace the Victor Harbor Horse Tram Authority's (VHHTA) current utility vehicle with a more suitable utility vehicle for towing heavy loads.

Background

The VHHTA has been using a Mitsubishi Triton Utility to float Clydesdales to work and to medical appointments for the past several years. It has been determined that the Triton is an unsuitable vehicle as the Olympic horse trailer and two Clydesdale horses exceed the Triton's legal towing capacity. The Triton was previously a Council asset but was gifted to the VHHTA on 30 September 2021. The VHHTA are now in the process of seeking to replace the Triton with a legally compliant vehicle for towing loads of the capacity required for horse tram operations.

The VHHTA will need approval from Council to borrow funds from the LGFA as they would be the guarantor of this loan due to the VHHTA being a Subsidiary of the Council. This loan would be obtained from the LGFA and particulars would be included within the 2022/23 Capital budget, subject to both Council and loan approval.

The VHHTA Charter states

1.8 Powers, Functions and Duties

The powers, functions and duties of the Authority are, in addition to those set out in the Act, to:

1.8.1.4 subject to clause 1.9 of this Charter, purchase, or otherwise acquire chattel, plant or equipment and sell, lease, hire, rent or otherwise dispose of any chattel, plant, equipment or other personal property of the Authority;

1.8.1.9 subject to clause 1.9, borrow or apply for funds;

1.9 Funding of Authority, Borrowings and Expenditure

1.9.1 The Authority is intended to be partially self-funded.

1.9.2 The Authority has the power to incur expenditure as follows:

1.9.2.1 in accordance with a Budget adopted by the Authority and approved by the Council as required by the Act or this Charter; or VHHTA Charter-Version 2.0 – February 2019

1.9.2.2 with the prior approval of the Council; or

1.9.2.3 in accordance with the Act, in respect of expenditure not contained in a Budget adopted by the Authority, for a purpose of genuine emergency or hardship.

1.9.3 Subject to clause 1.9.4 the Authority has the power to borrow money as follows:

1.9.3.1 in accordance with a Budget adopted by the Authority and approved by the Council as required by the Act or this Charter; or

1.9.3.2 with the prior approval of the Council.

1.9.4 Unless otherwise approved by the Council any and all borrowings taken out by the Authority:

1.9.4.1 must be from the Local Government Finance Authority; and

1.9.4.2 in the case of fixed loans, must be drawn down within a period of 24 months from the date of approval.

Commentary

The gifting of the Triton utility and other Plant and Equipment from Council to the VHHTA now means that the VHHTA is now required to develop a Capital budget and financial Asset Management plan, for the replacement of Plant and Equipment. Since the timing of asset gifting to the VHHTA was unknown at the time of budget development and adoption, the Operational Budget for 2021/22 did not allow for loan repayments for any vehicle replacements. In consideration of this, the VHHTA will now source borrowings from the LGFA and make provision for loan repayments in the 2022/23 Operating budget.

Since it is important to change the Triton over as soon as possible to be legally compliant with towing Capacity requirements, the VHHTA can trade in its asset, the Triton utility, with the proceeds of the trade-in going towards the replacement vehicle. The VHHTA has undertaken research regarding suitable makes and models of replacement utility vehicles, with towing capacity and use of local businesses the highest priority for this changeover.

Suitable options were quite limited however the Isuzu D-Max, Toyota Hilux and the Mazda BT50 all meet the requirements of the VHHTA, with a towing capacity of 3.5 tonne under brake. Three quotes were sought, as per the procurement policy, and are provided under separate cover due to the confidential commercial nature of the information contained within.

Due to high current resale values for utility vehicles, the Mitsubishi Triton's low odometer reading (22,500), and the removal of government taxes on new vehicles for both Council and its subsidiaries, the net cost to the VHHTA is expected to be between \$12,000 - \$15,000. The VHHTA seeks to borrow funds through the Local Government Finance Authority for the remaining balance of the replacement vehicle, once the 2022/23 capital budget and operational budgets are approved by the Council in the coming months, and to set up a Cash Advance Debenture which works in a similar manner to a line of credit. In the meantime, the VHHTA is able to fund the replacement vehicle out of the operating budget 2021/22 from offsets available within a combination of the Advertising line and the Building and paddock maintenance line. Subject to vehicle availability, this approach will facilitate the replacement of the Mitsubishi Triton as soon as possible, to support the uninterrupted delivery of the Horse Tram's passenger service and to maintain appropriate infrastructure for horse care and/or emergency evacuation procedures.

The Operating Budget 2021/22 has funds available in the Advertising and the Paddock and Maintenance job lines that could cover the changeover cost without effecting the bottom line of the operating Budget prior to the budget approvals for 2022/23. The 2022/23 draft budget has \$25,000 in vehicle expenses which will cover the loan repayments for the changeover vehicle and the new second company vehicle that VHHTA are looking to acquire in the 2022/23 financial year.

RISK ASSESSMENT

Employee Safety / Public Safety – The replacement of the vehicle has been identified as a priority action to ensure the safety of vehicle operations for staff and the public. It is important to note that a decision to resolve contrary to the recommendation would elevate the risk. The risk is assessed as *low*.

Financial Management – The VHHTA Charter provides the VHHTA with the power to borrow funds. The proposed loan from the Local Government Finance Authority will only minimally impact the operational bottom line into the future due to the low interest rate offered by the Local Government Finance Authority. The risk is assessed as *low*.

Infrastructure and Assets – The utility replacement proposal is an identified priority to address a vehicle asset that is inadequate for current needs. The replacement is required to comply with legal requirements, to ensure ongoing operational safety for staff, the horses and the public as well as to reduce the risk to the vehicle itself. If the recommendation is not supported, the associated risk would elevate. The risk is assessed as *low*.

Legal and Compliance– Replacing the Mitsubishi Triton Utility with a compliant vehicle for towing the horse float enables the VHHTA to adhere legislative requirements. This risk is assessed as *low*.

Socio Political, Community Issues / Reputation – The Victor Harbor community expects VHHTA actions to be performed in accordance with all laws. There is potential for reputational harm if the VHHTA tows heavy loads with an inadequate vehicle. Replacing the vehicle with an adequate vehicle alleviates this risk and should occur soonest. The risk is assessed as *low*.

Service Delivery – To reduce risk to safety, and the impact on the ability of the VHHTA to operate, an adequate replacement vehicle should be sourced. The risk is assessed as *low*.

REFERENCES

VHHTA Charter

Local Government Act 1999

BUDGET IMPLICATION

There are sufficient funds in Job # 439 and #451 for the purposes of offsetting purchase of the replacement utility vehicle in 2021/22, subject to approval by the Board, Council and LGFA to borrow funds for this changeover.

Job **#439 Advertising**

Current Budget	=	\$8,000
Less Expenditure to Date	=	\$659
Less Report Expenditure	=	\$5,000
Budget Remaining	=	\$2,341

Job **#451 Building and Paddock Maintenance**

Current Budget	=	\$20,000
Less Expenditure to Date	=	\$1,850
Less Report Expenditure	=	\$10,000
Budget Remaining	=	\$8,150

No additional funds are required.

Provision will be made in the draft 2022/23 budget to meet ongoing loan repayments.

CONSULTATION

City of Victor Harbor - Director Corporate and Customer Service (Karen Rokicinski)



Victor Harbor Motors Pty Ltd T/A
Victor Harbor Isuzu UTE

ABN 41 156 448 663 ACN 156 448 663
 5 Victoria Street, Victor Harbor SA 5211
 Phone (08) 8552 7033 - Facsimile (08) 8552 7507
 sales@vhmotorco.com.au www.victorharborisuzuute.com.au MVD 275731



ISUZU

V16.01.2015

VEHICLE QUOTATION

December 20th, 2021

City Of Victor Harbor
 PO Box 11
 Victor Harbor South Australia 5211

Please find detailed below our quotation as requested. We hope that these figures meet with your approval.

Isuzu Ute D-Max 22MY SX CrewCab Ute Hi-Ride 4x4 3.0L T/D AT

Model: TOR2017

Vehicle Price 46,273.00

Factory Specifications / Options

Dealer Fitted Accessories

Towbar Wiring Harness-7pinFlat 269.00

Tow Bar-Short 1,106.00

Government Discount 10,411.00 -

Subtotal 37,237.00

Dealer Delivery 450.00

GST 3,768.70

Vehicle Total including GST 41,455.70

Less Settlement

Total Amount Payable 41,455.70

Yours sincerely,

Greg Fletcher
 Senior Sales Consultant



New Vehicles

34 Adelaide Road, Victor Harbor SA 5211
 PO Box 2210, Victor Harbor, SA 5211
 P: (08) 8552 1255 F: (08) 8552 2788
 E: victor.harbor@northpoint.com.au
 W: https://www.victorharbortoyota.com.au
 DL: MVD289991
 ABN: 27 627 265 598 ACN: 627 265 598

QUOTATION FOR :	QUOTE DETAILS
Victor Harbor Horse Tram Authority Po Box 11 Victor Harbor SA 5211 E: mwhibley@victor.sa.gov.au M: 0418353266	DATE : 20/01/2022 QUOTE : 13084 () DEPT : 105 Victor Harbor New Toyota REP : Mark Staite STOCK No :

QUOTATION DETAILS	PRICE
MOTOR VEHICLE	
Hilux 4x4 SR 2.8L T Diesel Automatic Double Cab 2U76970 001 State Govt. SA	\$47,995.45 Factory Option (EU) \$7,679.27-
ACCESSORIES / OPTIONS	
FACTORY OPTIONS	
Vehicle Colour - Glacier White	No Charge
Vehicle Trim - Black Fabric	No Charge
SR	No Charge (Factory Fitted Option)
GENUINE ACCESSORIES	
Tow Bar - Long Tongue - with Large Round Plug	\$1,031.26
DEALER CHARGES	
Detail Commercial Vehicle	No Charge
Dealer Delivery	\$450.00
Complimentary Full Tank of Fuel	No Charge
Weigh Note Required	No Charge
TOTAL PRICE (Excl. GST)	\$41,797.44
Total GST	\$4,179.74
TOTAL PAYABLE	\$45,977.19
BALANCE PAYABLE	\$45,977.19

*NOTE - This quotation is valid for 7 days if signed by a manager and is subject to manufactures price increases. Trade-in valuation current for 30 days.

Mark Staite
Sales Manager

Reynella Mazda Pty Ltd, T/A Reynella Mazda

45 Main South Road, Reynella SA 5161
 Phone: (08) 8381 0700
 Fax: (08) 8381 0750
 Email: enquiries@reynellamazda.com.au
 www.reynellamazda.com.au
 ABN 14128888308



REYNELLA MAZDA

INVOICE TO:

Victor Harbor Horse Tram
 Esplanade
 VICTOR HARBOR SA 5211

DELIVER TO:

Victor Harbor Horse Tram
 Esplanade
 VICTOR HARBOR SA 5211

VEHICLE QUOTATION

Date: 10/12/2021
 Quote No.: 15541
 Salesperson: Darren Wright

Victor Harbor Horse Tram

STOCK UNIT DETAILS

Stock No.	Class	Type	Make	Model	Built	Reg No.	Eng No.	VIN	Sale Price (Inc GST)
10870451	Base	New	MAZDA	B30CADPXT4	2021			MP2TFS40JNT020316	\$53,260.00
									\$53,260.00

ADD-ON DETAILS

Stock No. / Model	Code	Description	Value (Inc GST)
10870451	Soft Tonneau	Soft Tonneau	\$850.00
10870451	Tub Liner	Tub Liner	\$950.00
10870451	Towbar Kit	Towbar Kit	\$2075.00
			\$3,875.00

TRADE-IN DETAILS

Make	Model	Reg No.	VIN	Odometer	Offered Value	Payout	Net Equity
							\$0.00
						Freight and Delivery (Inc GST)	\$1,895.00
						Discount (Inc GST)	\$10,078.27
						Sub Total (Inc GST)	\$48,951.74
						Luxury Car Tax	\$0.00
						<i>Includes GST of</i>	<i>\$4,450.16</i>
						Total Purchase Price (Inc GST)	\$48,951.74
						On Road Charges	\$31.00
						Stamp Duty	\$0.00
						Insurance (Inc GST)	\$0.00
						Drive Away (Inc GST)	\$48,982.74
						Trade-In Total Offered Value (Inc GST)	\$0.00
						Trade-In Total Payout	\$0.00
						Refund	\$0.00
						Less Deposit Required	\$0.00
						<i>(Receipted Deposit = \$0, Outstanding = \$0)</i>	
						Changeover (Inc GST/LCT)	\$48,982.74



Meeting **Victor Harbor Horse Tram Authority**
Date **8 February 2022**
From **Megan Whibley**
Subject **General Manager Reappointment Process**
Report Number **7.4**

RECOMMENDATION

1. **That the Victor Harbor Horse Tram Authority Board receive and note the General Manager Reappointment Process report.**
2. **That the Victor Harbor Horse Tram Authority Board endorse the General Manager Reappointment Process, as detailed within this report.**
3. **That the Victor Harbor Horse Tram Authority Board:**
 - (i) meet informally to discuss the General Manager reappointment and the draft contract proposal, as provided under separate cover; and**
 - (ii) authorise Nigel Catt (Authority Board Chair) to liaise with the General Manager, for the purpose of negotiating the reappointment and up to a 3 year contract, including remuneration and conditions of employment (under the South Australian Municipal Salaried Officers Award (SAMSOA) with the General Manager of the Victor Harbor Horse Tram Authority.**

INFORMATION

Purpose

The purpose of this report is for the Board to endorse a process for reappointment of the General Manager, including the negotiation of remuneration and conditions of employment.

Background

General Manager Terms and Conditions

Clause 3.1.1 of the Authority Charter details that the Authority may appoint a General Manager of the Authority on terms and conditions to be determined by Council.

At the Ordinary Council meeting held on 17 December 2018, Council resolved the Victor Harbor Horse Tram Authority budget for the period 25 October 2018 to 30 June 2019 detailing a Council contribution of \$286,500 and \$292,300 operating, which included provision of a salary for the General Manager.

At a subsequent Council Meeting held on 29 January 2019, Council resolved the General Manager Terms and Conditions as follows:

3. *That Council endorse the Terms and Conditions (VHHTA14) as resolved by the Victor Harbor Horse Tram Authority on 3 December 2018.*
4. *That Council authorises the Authority to negotiate the remuneration and conditions of employment (under the South Australian Municipal Salaried Officers Award (SAMSOA)) with the successful applicant for the General Manager position of the Victor Harbor Horse Tram Authority.*

At the Victor Harbor Horse Tram Inaugural Board meeting, held 7 May 2019, the Board determined as follows:

7. *That in the Board determine Megan Whibley as the preferred applicant and that the Board authorise Victoria MacKirdy – Interim General Manager, to negotiate a 3 year contract and remuneration and conditions of employment (under the South Australian Municipal Salaried Officers Award (SAMSOA)) with the successful applicant for the General Manager position of the Victor Harbor Horse Tram Authority.*

Commentary

As noted above, the VHHTA Charter states that Council are to determine the terms and conditions of the appointment of the General Manager. Council determined that the General Manager would be appointed for a term of 3 years, and that the Authority was authorised to negotiate the remuneration and terms of employment with the General Manager. As the General Manager will be reappointed according to the same terms and conditions as already approved by Council no further approval is required.

The Authority has not yet had to reappoint a General Manager or appoint a new General Manager. As such the Authority has not yet authorised a process to reappoint a General Manager. The General Manager's contract is set to expire in early June 2022.

The Board, through its selected members at the Victor Harbor Horse Tram Authority General Manager Performance Appraisal, informed the General Manager that they were satisfied with her performance and indicated that the Board wanted her to continue in her role. An agreed process for reappointing the General Manager is required to proceed with the reappointment.

This report proposes that the process for reappointing the General Manager is as follows:

1. That the GM provides the board with the draft contract proposal that the General Manager is seeking for them to consider at the informal gathering.

2. That the Board authorise the Chair of the VHHTA Board to liaise with the General Manager, for the purpose of negotiating the reappointment and 3 year contract, including remuneration and conditions of employment (under the South Australian Municipal Salaried Officers Award (SAMSOA) with the General Manager of the Victor Harbor Horse Tram Authority.
3. That the Board meet informally to discuss the General Manager reappointment and the draft contract proposal, as provided under separate cover, and that these discussions inform the negotiations between the Board Chair and the General Manager.
4. That a draft contract is prepared and provided to the Board for endorsement.

It should be noted that the General Manager has already provided the board with the draft contract proposal that the General Manager is seeking for them to consider at the informal gathering. The draft contract is provided to Board Members under separate cover.

RISK ASSESSMENT

Corporate Governance – The proposed General Manager reappointment process is in accordance with the requirements of the Charter and Council’s resolution. The risk is assessed as **low**.

Corporate Governance – This report provides a proposed mechanism for the Board to reappoint the General Manager, prior to the expiry of the General Manager’s contract. The contract will be negotiated within the terms and conditions already approved by the Council, allowing for the Authority to make this appointment without the need for further Council approval. The risk is assessed as **low**.

Socio Political, Community Issues / Reputation – It is important that the Board appoint a new General Manager or reappoint the current General Manager, prior to the expiry of the current General Manager’s contractual term. There would be a reputational risk for the VHHTA should it have no General Manager for a period of time. The proposed process does not require any significant delay. Endorsing a process at the 8 February 2022 Board meeting allows adequate time to effect reappointment prior to the 3 June 2022 expiration of the General Manager’s contract and alleviates this risk. This risk is assessed as **Low**.

Service Delivery – It is important for the Board to appoint/reappoint a General Manager prior to the expiry of the current General Manager’s contract, 3 June 2022, to ensure the uninterrupted service delivery and project management of the Victor Harbor Horse Tram Authority. The risk is assessed as **low**.

REFERENCES

VHHTA Charter

BUDGET IMPLICATIONS

There are no budget implications in endorsing the General Manager reappointment process.

CONSULTATION

City of Victor Harbor - Director Corporate and Customer Service (Karen Rokicinski)



Victor Harbor Horse Tram Authority

Gross Margin Merchandise Report

July 2021 – December 2021

Introduction:

This report does not duplicate the Victor Harbor Horse Tram Authority financial report, this is a gross margin report calculating the profitability of selling the inventory [merchandise].

This report outlines the current movement on the inventory through sales and customers trends. It supports evidence of sustainable growth.

In preparation of the report both retail and wholesale prices have been reviewed, daily banking and sales records checked and compared.

Inventory performance is analysed to assist with future purchases, this also assist with seasonal and customer trends.

The impact of both the COVID and Causeway construction are highlighted in this report.

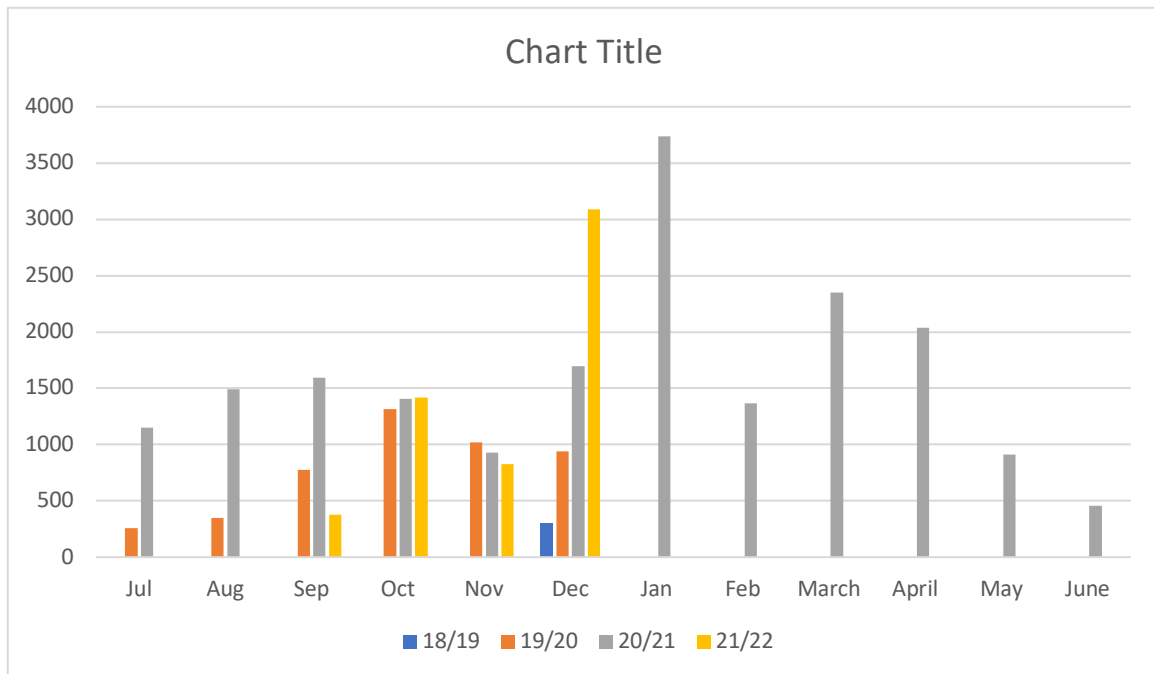
Continual research into purchasing both Local and Australian made items is undertaken with the emphases on phasing out plastic items.

The objective of the report is to move the inventory to as close as possible to point of sale by analysing each sector of merchandise and reviewing of prices on a regular basis.

It is proposed that data findings will assist the Victor Harbor Horse Tram Authority Board in their deliberations when establishing long-term plans and budgets.

Monthly Income:

July	NIL
August	NIL
September	\$378
October	\$1419
November	\$828
December	\$3088 = <u>\$5713</u>

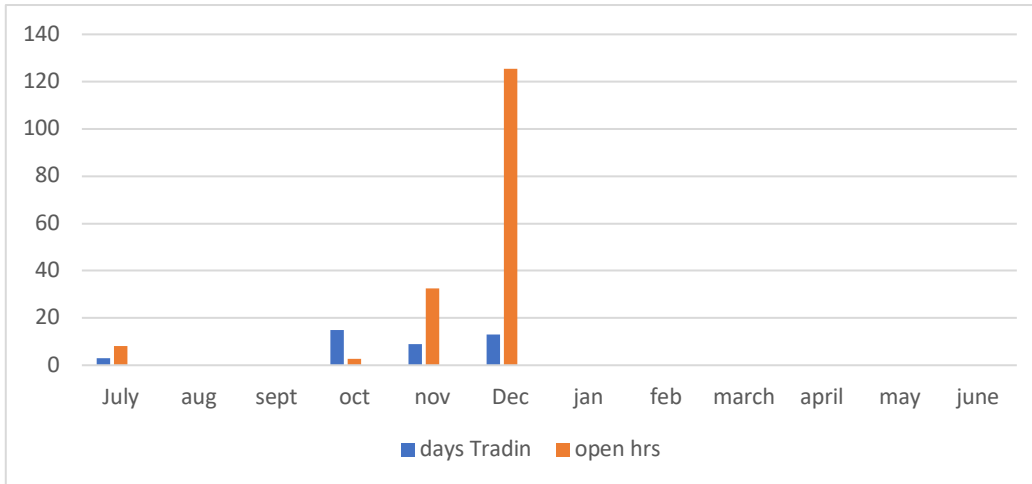


No trading occurred during July and August 2021. In September the merchandise opened in the northern end of the Tram Barn opening three days a week and continued in this venue until December 22nd when it was relocated into new premises at the Causeway.

Volunteer Days and Hours on Duty

Days Trading 37

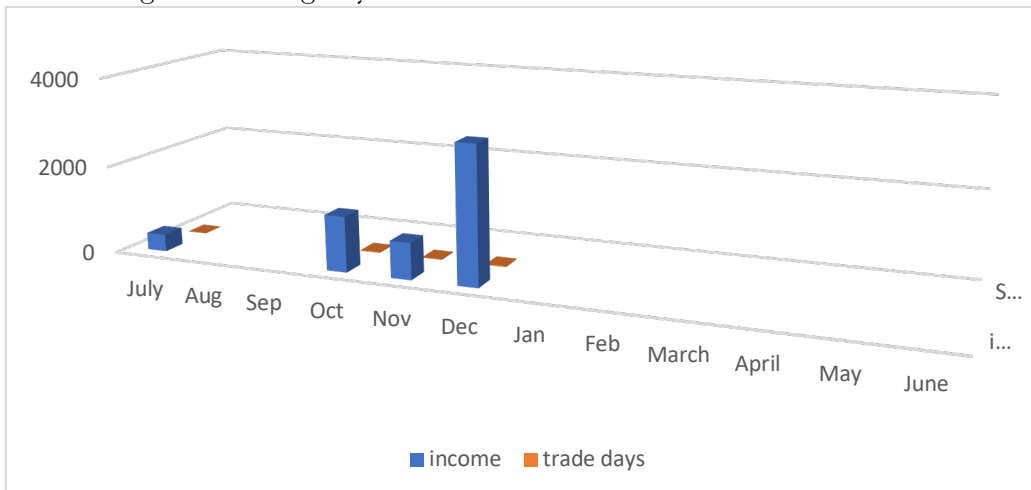
Average daily hours 6. This does not include volunteer hours for the relocation



Merchandise trading over three months was down significantly from last year due to the Causeway construction. Relocating the shop to the Tram Barn during the last few months of 2021 provided an opportunity to continue to trade and promote the Horse Tram.

Average opening days per month were 12 with an average of 80.6 hours per month. It is far to say that the December hour increases were due to the relocation of the merchandise and setting up of the new shop front of these hours an estimated 15 hrs were completed.

Revenue against trading days

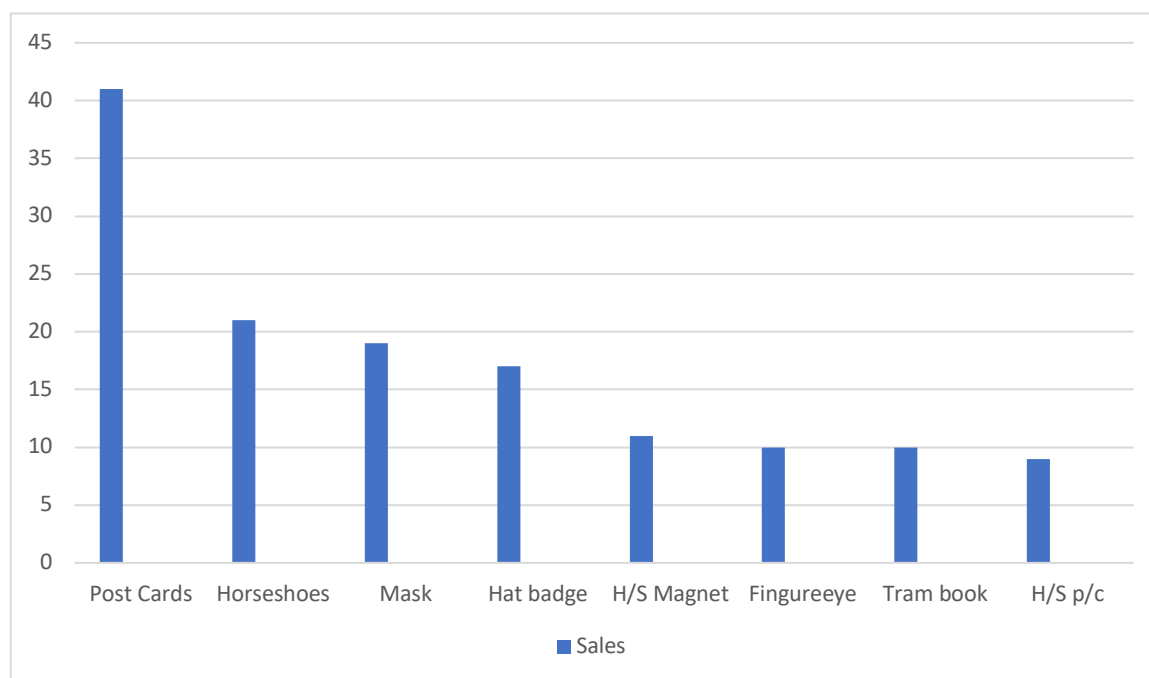


July to November average daily income was \$110. The December daily average was \$238. Trading days are not clearly shown on this graph due to the low numbers.

Prepared by: Carol Schofield AM
Deputy Chair VHHTA / Volunteer Coordinator

Evaluation of Merchandise

Top selling item by volume across all sectors of merchandise

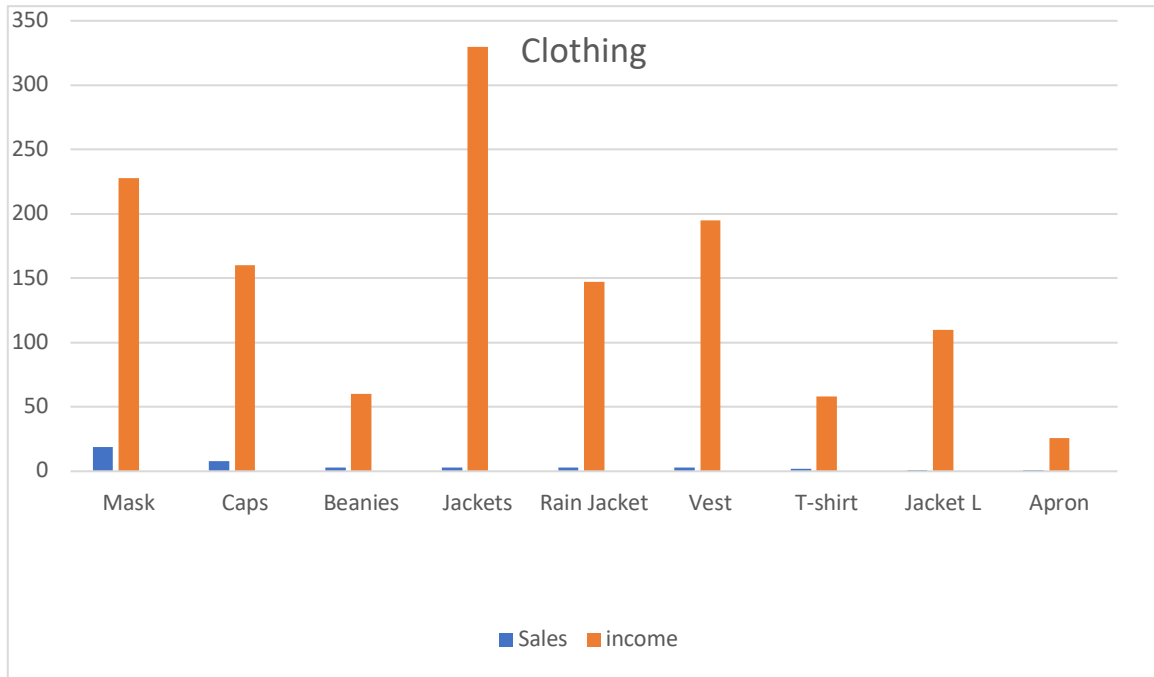


	Sold	Income	Profit
1. Postcards	40	\$80	\$62.00
2. Original Horseshoe	21	\$420	\$420
3. Mask	19	\$228	\$41.80
4. Hat Badges	17	\$93.50	\$57.80
5. Horseshoe Magnets	11	\$33.00	\$29.48
6. Figure Eye [toy]	10	\$30.00	\$21.14
7. Tram Book	10	\$50.00	\$50.00
8. Horseshoe & Postcard	9	\$72.00	\$29.25

Prepared by: Carol Schofield AM
Deputy Chair VHHTA / Volunteer Coordinator

Clothing

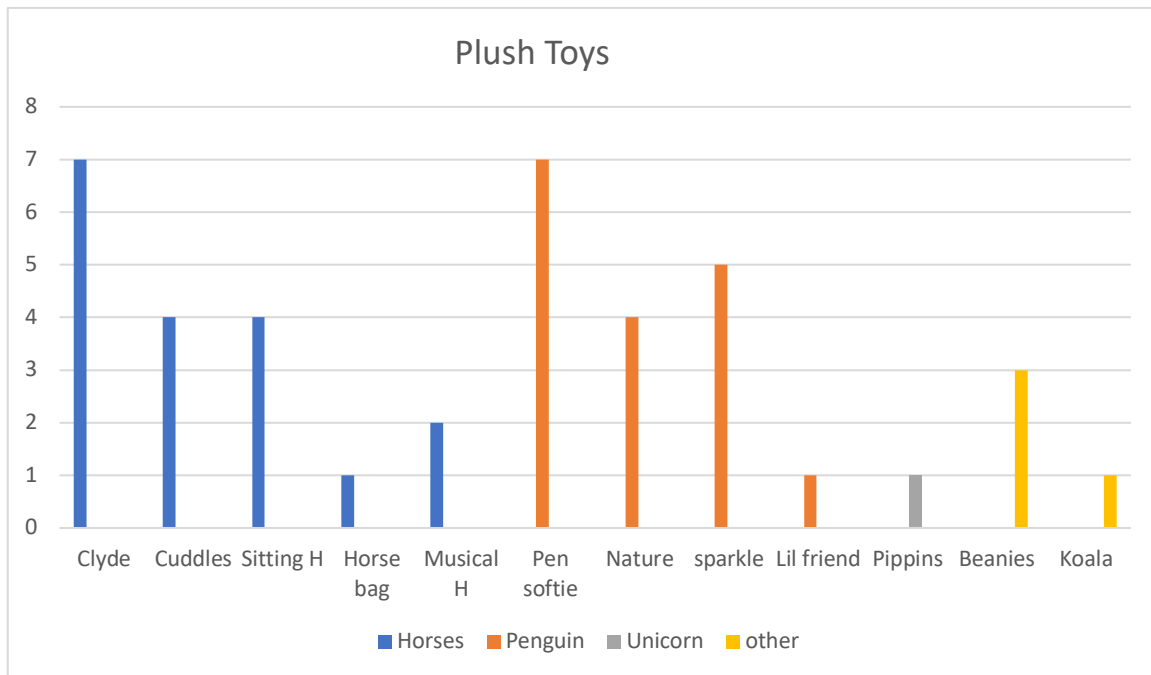
Sales value of clothing



	Number sold	Income	Profit
1. Mask	19	\$228.00	\$41.80
2. Caps	8	\$160.00	\$64.00
3. Beanie	3	\$37.50	\$60.00
4. Jacket	3	\$330.00	\$196.35
5. Rain Jacket	3	\$81.30	\$147.00
6. Vest	3	\$105.00	\$195.00
7. T-shirt	2	\$58.00	\$18.00
8. Jacket L	1	\$110.00	\$56.85
9. Apron	1	\$26.00	\$10.25
		\$1135.80	\$789.25

Average of 70% markup

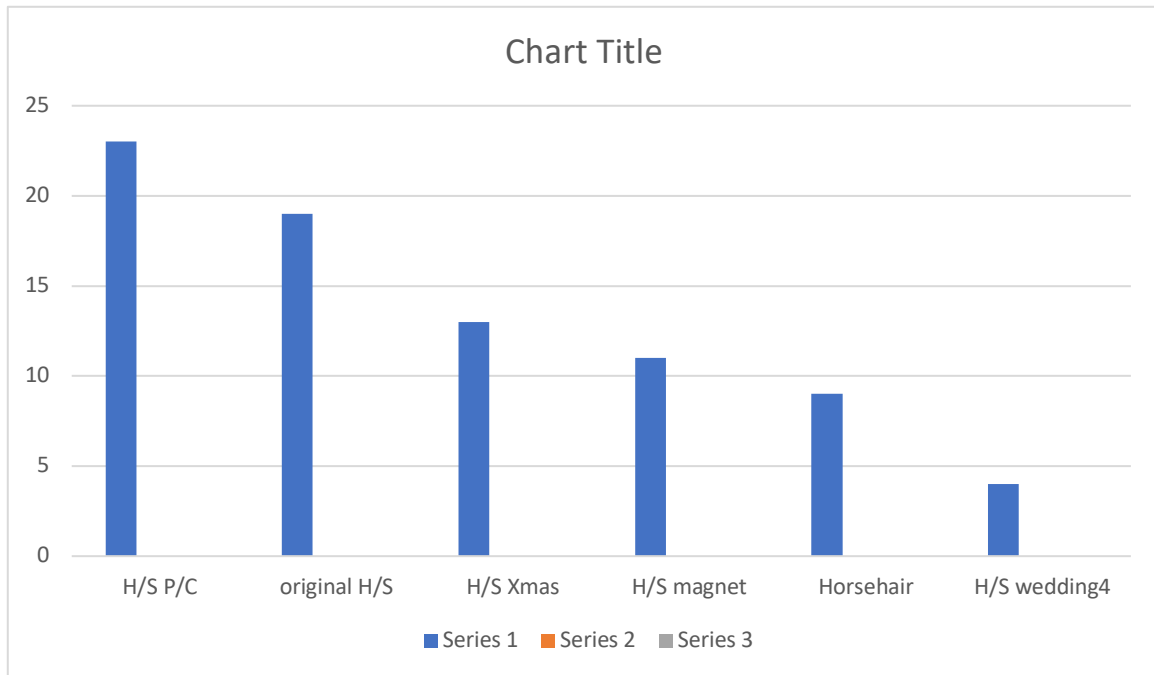
Plush Toys
By volume sold



	Sold	Income	Profit
Clydesdale	10	\$300	\$100
Clydesdale Cuddle	5	\$175.00	\$85.00
Clydesdale sitting	4	\$72.00	\$22.00
Horse & Bag	1	\$25.00	\$18.05
Musical rocking horse	2	\$56.00	\$16.00
Penguin Softie	7	\$112.00	\$35.00
Penguin Nature	4	\$13.00	\$7.00
Penguin Sparkle	6	\$90.00	\$42.00
Penguin Lil Friend	3	\$39.00	\$13.50
Unicorn Pippins	1	\$15.00	\$8.50
Christmas Beanie	1	\$18.00	\$8.50
Koala Bag	1	\$25.00	\$12.50
		\$950	\$368.05
		Average of	39% markup

Prepared by: Carol Schofield AM
Deputy Chair VHHTA / Volunteer Coordinator

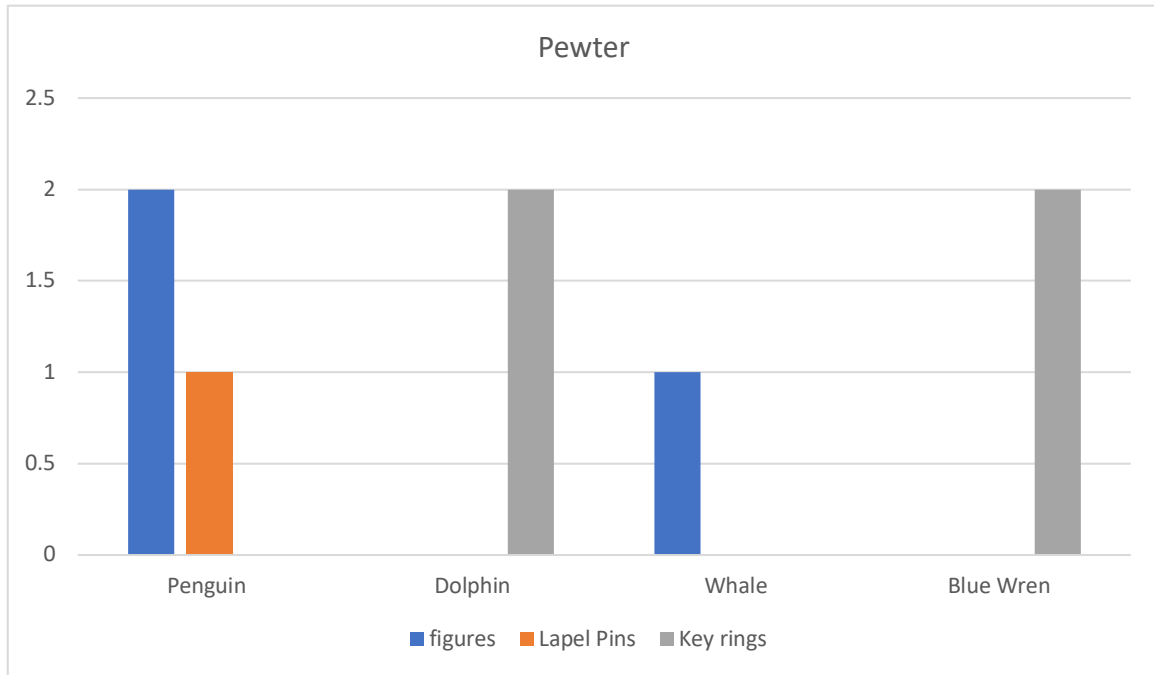
Horseshoe Items
By volume sold



	Sold	Income	Profit
Horseshoe & Postcard	23	\$184.00	\$74.75
Original Horseshoe	19	\$380	\$380
Horseshoe Christmas	13	\$156.00	\$100.10
Horseshoe Magnet	11	\$77.00	\$29.70
Horsehair keyring	8	\$72.00	\$72.00
Horseshoe Wedding	4	\$48.00	\$30.80
		\$917	\$687.35

Average of 75% markup

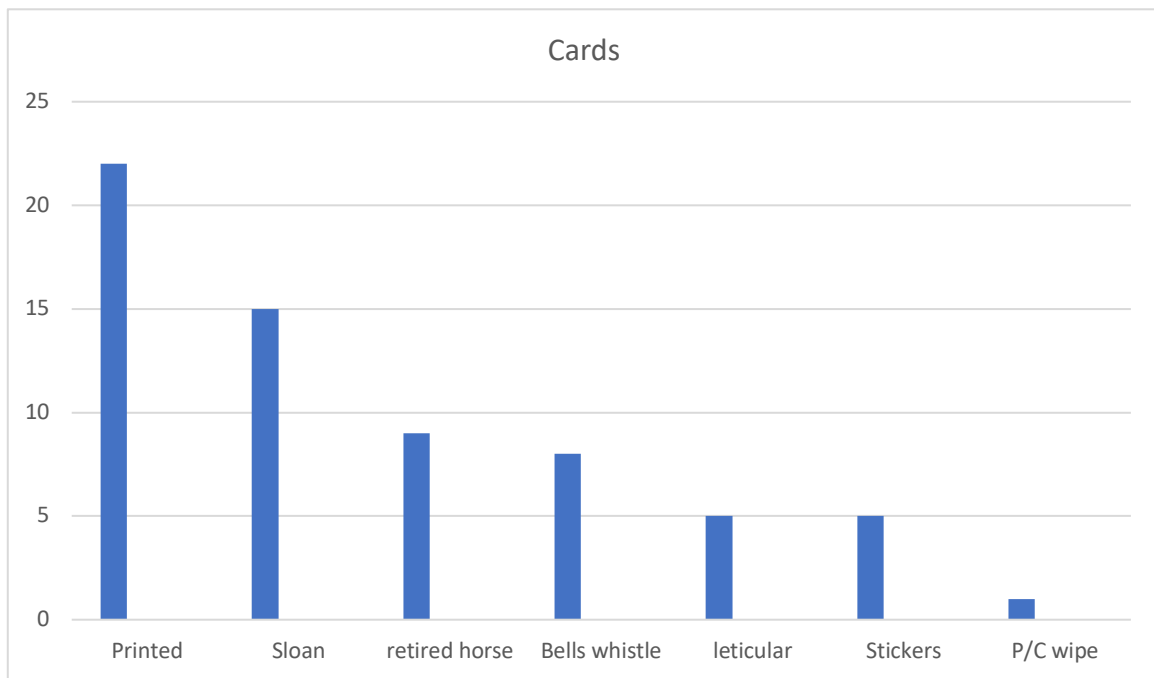
Pewter
By volume sold



	Sold	Income	Profit
Penguin Pair	2	\$90.00	\$42.00
Whale Pair	1	\$45.00	\$21.00
Frog figurine	1	\$22.00	\$10.40
Penguin Lapel Pins	1	\$12.00	\$8.10
Whale Lapel Pin	1	\$12.00	\$8.10
Penguin Keyring	1	\$15.00	\$7.25
Dolphin Keyring	2	\$30.00	\$14.40
Blue Wren Keyring	2	\$30.00	\$17.00
		\$256.00	\$128.50

Average of 50% markup

Post Cards and car sticker
By volume sold

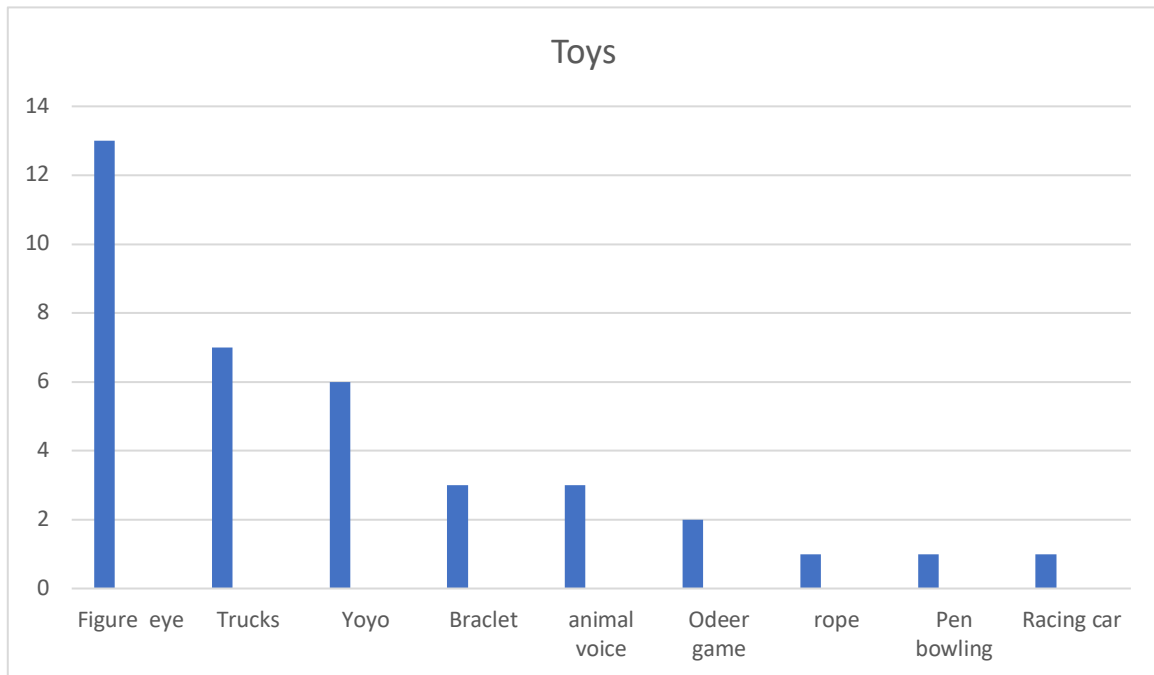


	Sold	Income	Profit
Printer Postcards of Horses	28	\$56.00	\$43.40
Painted Sloan	15	\$90.00	\$30.00
Postcards of retired Clyde's	9	\$18.00	\$18.00
Bells, Whistle & Steam	8	\$16.00	\$12.40
Lenticular	5	\$22.50	\$14.35
Car sticker	5	\$45.00	\$40.00
Postcard & Glass wipe	1	\$5.00	\$5.00
		\$252.50	\$163.15

Average of 65% markup

Toys
By volume sold

Toy Range



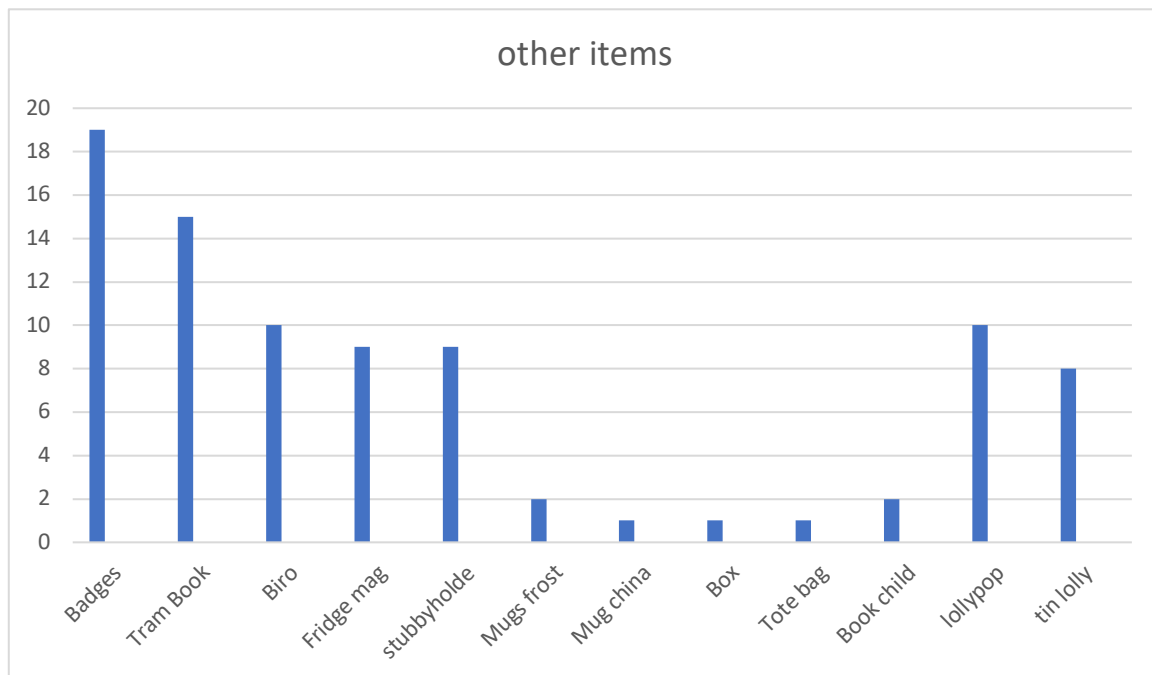
	Sold	Income	Profit
Finger Eye	13	\$39.00	\$27.82
Wooden Cars & Trucks	7	\$112.00	\$59.08
Yoyo	6	\$35.00	\$16.80
Animal Voice	3	\$18.00	\$3.50
Bracelet wooden	3	\$9.00	\$7.26
O`Deer Game	2	\$60.00	\$27.66
Skipping Rope	1	\$15.00	\$7.65
Penguin Bowling	1	\$25.00	\$11.80
Racing Car	1	\$7.56	\$8.44
		\$320.56	\$169.92

Average of 53% markup

All the toys except the O`Deer game is wooden

Prepared by: Carol Schofield AM
Deputy Chair VHHTA / Volunteer Coordinator

Miscellaneous items
By volume sold

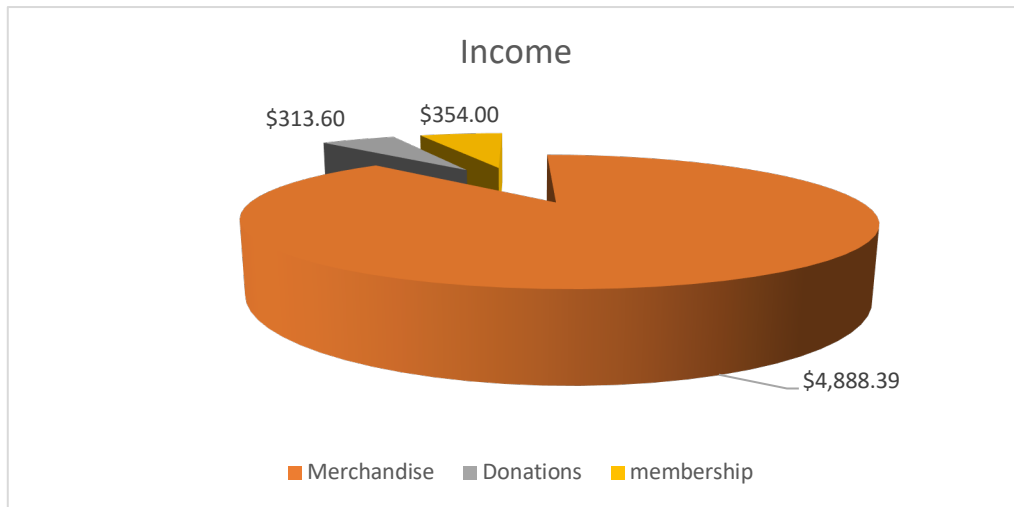


	Sold	Income	Profit
Hat Badges	19	\$85.50	\$64.60
Tram Book	15	\$75.00	\$75.00
Biro	10	\$35.00	\$3.00
Fridge Magnet	9	\$27.00	\$24.14
Stubby Holder	9	\$72.00	\$40.86
Frosted Mugs	2	\$40.00	\$11.00
Childs Book	2	\$19.00	\$7.18
China Mug	1	\$12.00	\$4.00
Wooden Box	1	\$20.00	\$20.00
Tote Bag	1	\$29.00	\$9.10
Lolly pops	10	\$20.00	\$17.50
Tin Lollies	8	\$35.20	\$8.80
		\$398.70	\$285.18

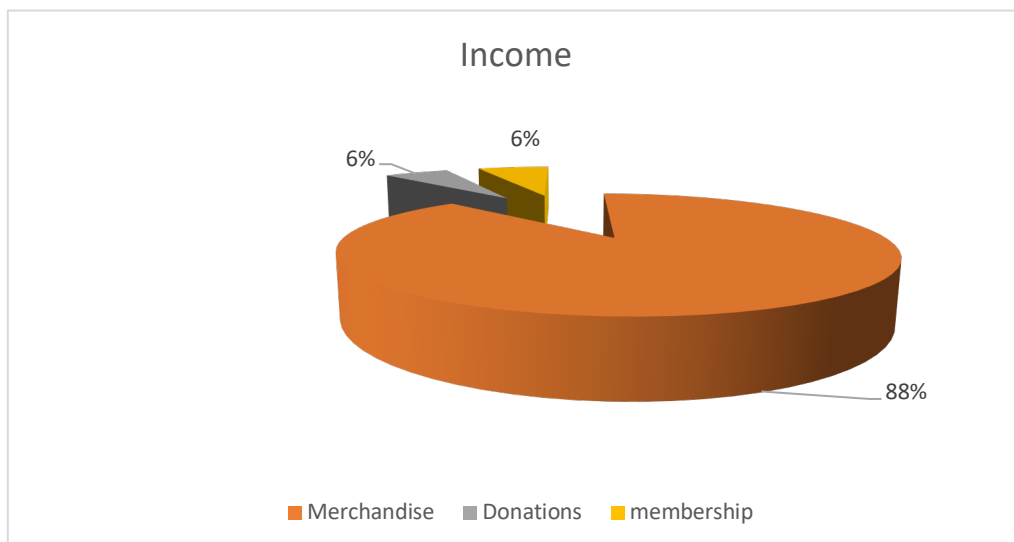
Average of 72% markup

Prepared by: Carol Schofield AM
Deputy Chair VHHTA / Volunteer Coordinator

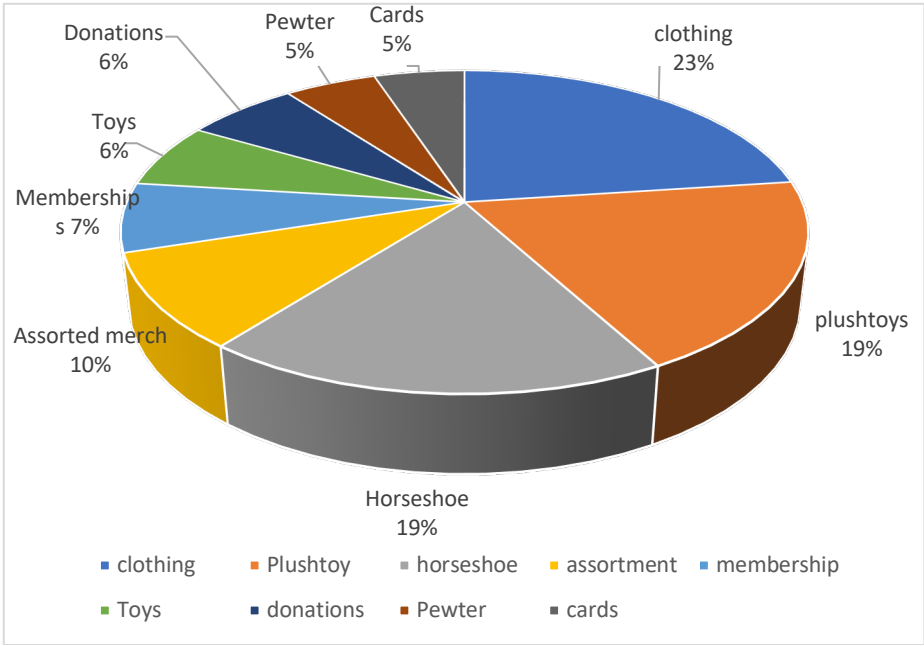
Revenue on Income



Revenue on percentages



Categories of merchandise income by % of income received over four months.



This is a general overview of income received from sales of each category of merchandise. Clothing is higher priced as reflected in the chart at 23% of the income. The most popular in the Plush toys are Clydesdales and Penguin while in the toy section Figure Eye at \$3 and wooden trucks are popular. Customers are looking for Australian and locally manufactured items.

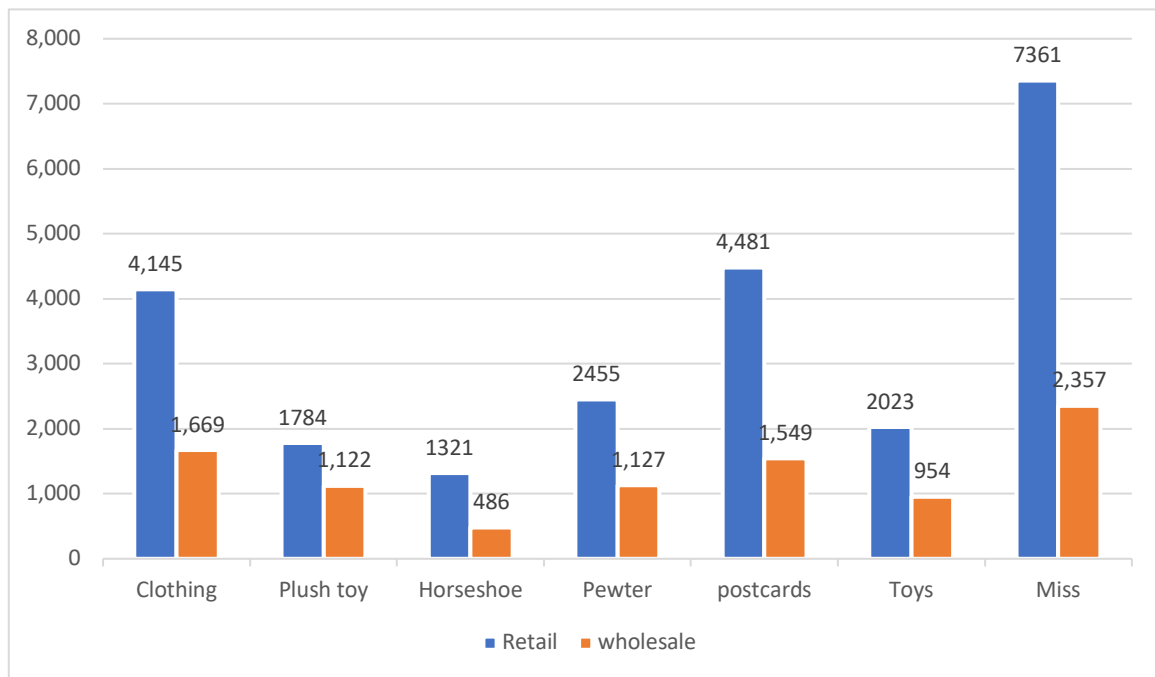


Average mark-up is 55%

Value of stock on hand on 31st December 2021

Wholesale \$11,284.07
Retail \$25,636.55

Retail against wholesale value for each category of merchandise for stock on hand to the 31st December 2021



Conclusion:

The start to this financial year has been impacted severely by both COVID and the Causeway build. Of the 183 trading days available only 37 days or 20% of the time was utilised.

In September the merchandise operating from the marquee became inoperable due to weather conditions and the wear and tear of the marquee, that caused its demise. Coinciding with this the alteration to the office then brought further challenges with all merchandise and related equipment to be relocated in the Tram Barn. An opportunity was created for the merchandise to trade from this venue.

Continual research is conducted to evaluate and seek new ideas and items that may increase the revenue of this section of the business. Customer trends, suggestions and enquiries are also considered and evaluated.

It was pleasing to note when comparing the December figures of 2021 against 2022 saw an increase from \$1,329 to \$3,088 resulting in a revenue increase of \$1,759 for that period.

The new merchandise shop has received positive feed back from customers and volunteers and will certainly contribute to future opportunities for growth.

POLICY

Policy Name	COVID-19 Vaccination Policy
Policy Category	Human Resources
Department / Officer	Office of the CEO / Chief Executive Officer
Date Adopted	5 January 2022
Date/s Reviewed	
Review Frequency	Annually, or as required
Strategic Plan Reference	Aspiration 6 – We are a financially sustainable and well-governed organisation Strategy – Provide a safe work environment that attracts, develops and retains staff in order to deliver high quality customer service
Attachments	Schedule 1 – Roles for which COVID-19 vaccination is mandatory

1. Purpose

The purpose of this policy is to establish a risk-based approach to COVID-19 vaccination requirements for City of Victor Harbor Workers, in order to provide a safe environment for performing their roles and responsibilities; and to provide a framework to collect and manage COVID-19 vaccination information that will assist in making decisions using a risk-based approach.

2. Scope

This Policy applies to all Council Workers (as defined) and does not apply to Council Members, members of the public or Committee Members of Section 41 Committees, Advisory and Working Groups.

3. Policy Statement (Summary)

3.1 Council strongly encourages all workers to be COVID-19 vaccinated (unless the worker has a medical exemption).

Workers should seek independent medical advice in respect of which COVID-19 vaccine is appropriate for them.

Vaccination is one of the steps all workers can take to minimise the transmission of COVID-19 in the workplace and the broader community.

- 3.2 Council will continue to undertake risk assessments in respect of certain positions and the relevant work activities, work location and interaction required with other Workers and persons to manage risks arising from COVID–19.
- 3.3 Arising from that risk assessment, Council may determine that COVID-19 vaccination is necessary for, and an inherent requirement of, a relevant position.
- 3.4 It is Council’s sole discretion as to whether it will mandate the COVID—19 vaccine for a position.
- 3.5 Council may, at its discretion, request that its volunteers, contractors and/or labour hire employees not attend to perform services for the City of Victor Harbor, and may apply disciplinary processes for employees if they are required to be, and are not, fully vaccinated against COVID–19.

4. Legislation and Compliance

All workers, regardless of their vaccination status, are required to comply with other control measures as determined by Council to ensure its compliance with the *Work Health and Safety Act 2012 (SA)* and Council’s policies and procedures.

A list of legislation that is relevant to this Policy include (but not limited to):

- Work Health and Safety Act 2012
Pursuant to the *Work Health and Safety Act 2012 (SA)*, the City of Victor Harbor (Council) has a duty of care to ensure, so far as is reasonably practicable, the health and safety of its Workers and other persons. This includes minimising, so far as is reasonably practicable, the transmission of COVID–19 in the workplace and broader community.

In addition to duties under the *Work Health and Safety Act 2012 (SA)*, Council delivers critical services as required by various legislation. In delivering these services, it is important that Council minimise, as far as reasonably practicable, risks to the business continuity, including the transmission of COVID–19 in the workplace.

- Emergency Management Act 2004
- Workplace Relations Act 1996 (Cth)
- Privacy Act (Cth)
- Human Rights and Equal Opportunity Commission Act (Cth)

5. Definitions

Contractor means any person engaged by the City of Victor Harbor, including labour hire and sub-contractors’ contractors.

Committee Members means any person appointed to a Section 41 Committee, Advisory and/or Working Group of Council.

CHSP means Commonwealth Home Support Program

Council means the City of Victor Harbor as constituted under the *Local Government Act 1999*, and includes both Council members and the Administration.

Council Member means a person appointed or elected as a Councillor of the City of Victor Harbor.

COVID–19 Vaccine means COVID–19 vaccine approved by the Therapeutic Goods Administration for use in Australia.

Emergency Management (COVID-19) Direction means any Direction provided by the State Coordinator under the *Emergency Management Act 2004* or Federal Government contract requirement in relation to COVID–19.

Employee means any employee engaged by the City of Victor Harbor, including casual, apprentices, trainees, part-time, and full-time employees, and those engaged on a fixed-term and permanent basis.

Fully Vaccinated / Full Vaccination means received two doses of a COVID-19 vaccine, and any subsequent boosters required by Australian Government Department of Health COVID-19 vaccination schedules.

Healthcare Setting means as defined in any Emergency Management (COVID-19) Direction.

Medical exemption means a medical certificate from a legally qualified medical practitioner certifying that the person has a medical exemption from receiving the COVID-19 vaccine on either a permanent or temporary basis in accordance with the guidelines published from time to time by the Australian Technical Advisory Group on Immunisation (ATAGI).

Note—

A medical exemption may be permanent, for example, anaphylaxis to COVID–19 vaccine component(s), or time-limited/temporary, for example, undergoing cancer treatment.

ATAGI guidance on acute major medical conditions that warrant a temporary medical exemption relevant for COVID19 vaccines is available at <https://www.health.gov.au/resources/publications/atagi-expandedguidance-on-temporary-medical-exemptions-for-covid-19-vaccines>

Vaccination means the process of administering a COVID–19 vaccine.

WHS Act means *Work Health and Safety Act 2012* (SA) or its successor, as amended from time to time.

Worker means any employee engaged by the City of Victor Harbor, including casual, part-time, and full-time employees, and those engaged on a fixed-term and permanent basis, as well as contractors, volunteers, apprentices, trainees and students conducting work experience. A Worker does not include an Elected Member or a Committee Member for this purpose.

Workplace means a place where work is carried out for the City of Victor Harbor and includes any place where an employee goes, or is likely to be, while at work. For Commonwealth Home Support Program (CHSP) Workers, this includes, but is not limited to, a CHSP participant's place of residence.

6. Policy Content

6.1 Full vaccination is mandatory for the following positions

Full vaccination is mandatory for positions and roles declared in Schedule 1.

6.2 Reporting and Disclosure of Vaccination Status

Council is required to report the vaccination status of some Workers in certain positions to relevant Government agencies.

Additionally, Council recognises the role of vaccination in preventing the spread of COVID-19. Understanding the rate of vaccination across the organisation is important to ensure decisions about safety and business continuity measures are adequate and reasonable.

Workers must disclose their vaccination status to Council. Refer 6.3 for privacy information.

Workers will inform Council immediately when their vaccination status changes or is updated. This includes whenever a COVID-19 vaccine has been administered, or at such time as status as 'fully vaccinated' lapses through failure to receive a required booster.

Council's regular disciplinary procedures will be applied where Workers fail to comply with Council's lawful and reasonable direction(s) to disclose their vaccination status in accordance with this Policy.

Workers will be required to supply evidence of their vaccination status, which includes:

- A COVID-19 vaccination digital certificate, or
- An Australian Immunisation Register (AIR) history or statement

6.3 Privacy Obligations

Medical records will be stored in accordance with Council's Privacy Policy. Vaccination records will be collected and stored in Council's Electronic Document and Records Management System (EDRMS).

Vaccination records for volunteers will be stored within the EDRMS and/or Better Impact database.

Council will ensure that all information received in relation to a person's vaccination status is only collected under circumstances that are reasonable and necessary for Council's functions; specifically, to comply with Emergency Management (COVID-19) Directions and this Policy.

Council will not disclose a person's vaccination status for any reason other than the primary purpose to satisfy reporting requirements to relevant Government agencies per the Emergency Management (COVID-19) Direction and to ensure compliance with Council's direction to be vaccinated against COVID-19 (for positions listed in Schedule 1). This information may also be shared, for business purposes only, with agencies such as (but not limited to) SA Water and Department for Education, who require evidence of COVID-19 vaccination for the purpose of meeting their own COVID-19 vaccination policy requirements.

Any person who is required to provide Council with their vaccination records will do so as soon as practicable following vaccination.

Council will maintain adequate security protocols to ensure, as far as reasonably practicable, that the person's vaccination information is protected from misuse, unauthorised access and unauthorised disclosure.

The following officers will have access to the person's vaccination information:

- A person's direct management line (i.e. Team Leader, Manager, Director; for volunteers their Volunteer Manager).
- Contract/Contractor Supervisors and Managers.
- People and Culture staff, for reporting of vaccination statistics and assistance with Policy compliance and associated disciplinary processes.
- The Chief Executive Officer and Senior Management team.
- ICT and Information Management staff with superuser access to IT systems, to provide technical support as required.

6.4 Medical exemption to COVID-19 vaccination

Workers subject to mandatory full vaccination who have a medical exemption to vaccination are not considered to have refused the COVID-19 vaccine.

All Workers and contractors required to have a COVID-19 vaccine that have a medical exemption are required, upon request, to provide Council with evidence of their medical exemption.

A risk assessment will be completed by Council in respect of a Worker with a medical exemption to vaccination to ensure that the person is able to continue performing their ordinary duties in a safe manner for themselves and co-workers.

Workers who have a medical exemption and who are engaged on a casual or voluntary basis, Council, at its discretion, may consult with the person in respect of alternative duties or restrictions. If no alternate duties are identified, Council, at its discretion, may remove the Worker from the roster.

Council will endeavour to make reasonable adjustments, where possible, to the role of an Employee with a medical exemption to enable the person to continue performing their ordinary duties.

If it is determined that an Employee with a medical exemption cannot continue performing their ordinary duties in a safe manner, Council will consult with the person in respect of alternate duties or restrictions.

6.5 Dealing with persons who refuse to be fully vaccinated (if they are required to be, in accordance with this Policy)

A Worker is required to comply with a lawful and reasonable direction of Council to be fully vaccinated against COVID–19, which will be made if the COVID–19 vaccine is mandated for a position in accordance with this Policy.

If Council lawfully and reasonably directs a Worker to be fully vaccinated against COVID–19 and the person refuses to do so, Council’s usual disciplinary procedure will apply. For contractors, the WHS Contractor Management Policy and Procedure will apply.

Before disciplinary action is considered, Council will engage in consultation with the person to understand the reasons for the refusal. If the reason for the refusal is due to the person having a medical exemption to vaccination, the process set out in Clause 6.4 of this Policy will apply.

Throughout the consultation process, an employee may choose to apply for paid leave. If all paid leave is exhausted, the employee may apply for unpaid leave.

If the reason for the refusal is not due to an Employee having a medical exemption to vaccination, Council will consider alternative duties or positions for the person within the organisation. If no such alternative duties or positions exist, Council’s regular disciplinary procedures will apply.

6.6 Attendance at COVID–19 Vaccination appointments

All Employees will be entitled to attend vaccination appointments during their ordinary hours of work with no reduction in pay (if applicable), subject to each person providing reasonable notice to their immediate supervisor in advance of the appointment(s).

If an Employee suffers adverse reactions to the COVID–19 vaccine and is unable to work, the person will be required to use paid personal leave (if applicable).

6.7 Access to provisions of COVID–19 Special Leave Policy

Provisions within Council’s COVID-19 Special Leave Policy will only apply to Employees who are fully vaccinated, or those with a valid Medical Exemption as defined within this Policy and will apply after 31 March 2022.

6.8 Commencement of Vaccination Requirements

Workers whose positions/roles have been identified in Schedule 1 of this Policy will be required to:

- have received their first COVID-19 vaccine within two weeks of commencement of this Policy; and
- complete all vaccinations in accordance with the Australian Government Department of Health COVID-19 vaccine schedule requirements

Schedule 1 may be updated by Council as required, and Workers whose roles/positions are added to Schedule 1 will be required to have received their first vaccination within two weeks of being notified of this inclusion in Schedule 1.

Workers whose positions/roles have been identified in Schedule 1 will then be required to be fully vaccinated no later than two weeks after the Australian Government Department of Health recommended schedule for receiving a second dose of an approved COVID-19 vaccine (noting that the schedules differ depending on the type of COVID-19 vaccine administered).

For any future COVID-19 vaccines that become approved for use in Australia, and meet the definition within this Policy, second doses will be required within two weeks of the timeframe detailed in the dose schedule as stated on the Australian Government Department of Health website www.health.gov.au for that vaccine.

The same will apply to booster vaccines for any of the COVID-19 vaccines. Workers identified in Schedule 1 will be required to adhere to timeframes in the dose schedule for these boosters, as determined by the Australian Government Department of Health, in order to continue to meet the definition of being '*fully vaccinated*'.

6.9 Vaccination Requirements for new Workers

Workers recruited after commencement of this Policy will be required to be fully vaccinated against COVID-19, before commencement with Council, and will be required to maintain their full vaccination status for the term of their role with Council.

6.10 Other safe practices

For the avoidance of doubt, Workers are expected to continue to follow other safe practice requirements as advised by SA Health, Directions under the *Emergency Management Act 2004*, and reasonable direction as provided by Council's Chief Executive Officer.

7. Risk Management

Council has an obligation under the *Work Health and Safety Act 2012 (SA)* to keep its Workers safe. This Policy seeks to take a risk-based approach to Worker safety in relation to COVID-19 vaccination. Other risk-based measures are also being taken by the organisation for the safety of workers in this regard.

8. Implementation/Delegations

This Policy will be implemented by the Chief Executive Officer and/or their delegate.

9. Related Documents

Australian Government Department of Health website www.health.gov.au

Business Continuity Plan

Code of Conduct for Employees

Communicable Disease and Pandemic Response Plan

Management of Poor Performance, Unacceptable Behaviour and Dismissals Procedure

Privacy Policy

SOPs, risk assessments (various)

Risk Management Framework

Risk Management Policy

Work Health and Safety and Return to Work (Peak) Policy

WHS Contractor Management Policy and Procedure

10. Availability of Policy

This policy is available on Council's staff intranet, and will be provided to volunteers upon endorsement and at induction, or upon request.

Schedule 1 – Roles for which COVID-19 vaccination is mandatory

Mandatory vaccination pursuant to an Emergency Management (COVID-19) Direction

- Immunisation Workers
- CHSP Workers and their direct line Manager(s)
- Any Worker required to perform duties in a Healthcare Setting
- *TBD – using risk-based decision making*
- .

Mandatory vaccination to ensure critical service business continuity

- Staff required to attend sites or engage with agencies who have mandated vaccination for contractors/visitors (e.g. SA Water, Department for Education)
 - Recreation Centre contractors
- *TBD – using risk-based decision making*
- .
- .

Mandatory vaccination for positions with high levels of public interaction

- *.TBD – using risk-based decision making*
- .

Mandatory vaccination to ensure the safety of employees and employees working with people at greater risk of more serious illness with COVID-19 (eg 70 years of age or over, pregnant people, significant disability, severe mental health conditions)

- *. TBD – using risk-based decision making*
- .
- .

Other roles as determined. *TBD – using risk-based decision making*