



Annual Budget and Business Plan 2017-18

Budget Update - Quarterly

As at 31 March 2018

Budget Update Report

Executive Summary	2
Uniform Presentation of Finances	4
Key Performance Indicators	5
Summary of Operating Budget Variance Adjustments	6
Summary of Capital Budget Variance Adjustments	10
Statement of Comprehensive Income	15

Annual Business Plan Report

Operating Result – The Barossa Council (Includes New Initiatives - Operating)	16
Subsidiary Result – Nuriootpa Centennial Park Authority (NCPA)	17
Functional Reporting Operating Expenditure	18
Capital Works Program	19

Executive Summary

This report is a Budget Update as at 31 March 2018 for the 2017-18 financial year pursuant to Regulations 7, 9 and 10 of the Local Government (Financial Management) Regulations 2011 under the Act. Unless otherwise indicated figures shown are for the 2017-18 financial year and the variance report comparison is actual to original budget.

The proposed Revised Budget adjustments include a number of 'one-off' variations shown as Favourable (F) or Unfavourable (U). Only larger variances are highlighted below. For further details and information on the note numbers refer to variance adjustments on pages 4 and 6-14 within this report.

- (1-7) Community Transport Buses income increase due to increased usage \$23k (F); Waste Education Kit grant funding \$20k (F); Bushgardens Open Space and Places for People Grant carried forward to 2018-19 \$31k (U); Increase in Bank Interest earned \$12k (F); Donation from Barossa Area Fundraisers for Cancer \$13k (F); Bushgardens Open Space and Places for People contribution carried forward to 2018-19 \$23k (U); Contribution to Waste Education Kits \$42k (F). Net \$62k (F).
- (8-11) Executive Services Contractors carried forward to 2018-19 to support Change Program \$76k (F); Bushgardens Open Space and Places for People expenditure carried forward to 2018-19 \$68k (F); Annual Management Plan and Public Health and Wellbeing Plan carried forward to 2018-19 \$7k (F); Information Technology Change Management Program expenditure carried forward to 2018-19 \$50k (F); Community Transport Buses increased expenditure due to increased usage \$10k (U); Waste Services additional calendar costs \$7k (U); The Fathers Farm waste disposal scheme costs \$8k (U); Waste Education Kit expenditure \$125k (U); Paid Parental Leave scheme additional costs \$8k (U); Increased Recycling sorting charges \$7k (U). Net \$34k (F).
- (12-13) Part Barossa Visitors Centre upgrade project carried forward to 2018-19 \$35k (F); Footpath renewal program reallocated \$20k (F); Road Reseal program carried forward to 2018-19 \$274k (F); Road Reseal program reallocated \$162k (F); Stockwell/Vine Vale Road intersection budget carried forward to 2018-19 \$440k (F); Stockwell/Vine Vale Road intersection budget reallocated \$97k (F); Allendale Road Resheeting budget carried forward to 2018-19 \$44k (F); Balmoral Road safety project \$87k (U); Melrose Street Footbridge carried forward to 2018-19 \$49k (F); Bridge Renewal budget carried forward to 2018-19 \$213k (F); CWMS Treatment Plant construction carried forward to 2018-19 \$25k (F); Recreation Park Oval renewal budget carried forward to 2018-19 \$212k (F); Community Transport Vehicle funded by donation \$25k (U); Collins Street, Angaston remedial works \$114k (U); Office Vehicle budget carried forward to 2018-19 \$33k (F); Community Transport Vehicle Trade-in proceeds \$10k (F); Office vehicle Trade-in proceeds carried forward to 2018-19 \$16k (U). Net \$1,374k (F).
- (14-16) Barossa Regional Gallery Air Conditioning Upgrade (Including Reserve transfer \$30k) carried forward to 2018-19 \$89k (F); Barossa Bushgardens shed carried forward to 2018-19 \$7k (F); The Rex 24x7 project budget saving \$13k (F); Victoria Terrace, Williamstown footpath program carried forward to 2018-19 \$106k (F); Footpath Upgrade program budget increased costs funded by budget reallocations \$185k (U); Springton Road Seal program carried forward to 2018-19 \$550k (F); Para Wirra Road Sealing additional costs \$106k (U); Lucks Road sealing project carried forward to 2018-19 \$100k (F); Williamstown Queen Victoria Jubilee Park bridge project carried forward to 2018-19 \$280k (F); Waste Water Treatment Plant upgrades carried forward to 2018-19 \$200k (F); Para Road drainage budget savings \$94k (F); Recreation Park oval upgrades carried forward to 2018-19 \$139k (F); Tanunda Recreation park acceleration project budget revisions \$482k (F); Tanunda Recreation park acceleration project carried forward to 2018-19 \$83k (F); Angaston Railway Precinct budget provision \$127k (U); NCPA Hoffman Oval female change rooms carried forward to 2018-19 \$137k (F); State Local Government Infrastructure Partnership funding carried forward to 2018-19 \$320k (U); Angaston Railway Precinct Upgrade funding \$1,119k (F); Angaston Railway Precinct upgrade funding carried forward to 2018-19 \$1056k (U). Net \$1,616k (F).

Executive Summary (continued)

Long Term Financial Plan (LTFP) – Review

Since the adoption of the Budget, Council has made decisions on projects that have material financial implications not only for the 2017-18 year (these are included within the yearly budget wherever possible) but also may effect the longer term. In some cases not all information is available for these projects and not included in the budget review. The following list is a summary of these types of projects:

- ❖ A review of the Council's Asset condition, useful and remaining lives to more accurately reflect the actual service needs and consumption of the assets will continue. It is expected that Council's understanding and management of this important function could potentially improve the operating result in the LTFP. Selected asset types are made of two components mainly within the transport asset class. The second component being a long life asset. Current practice in the past is not to depreciate these second components. Council's initial review and findings are that if the long life application was applied to the second component and additionally applied to asset types that have not had a long life component, depreciation may in fact be reduced in future years. A long life will be assessed, assigned and then attached to the second asset component for relevant asset types during 2017-18.
- ❖ Use of Discretionary funds from future years may affect other available funds/restrict other service expansion; during 2017-18 Council has approved the use of 2018-19 discretionary funding for Para Road re-construction and drainage at Tanunda \$81k, Civil remedial works access in Angaston \$114k and a contribution towards traffic management works \$100k in 2018-19.
- ❖ Angaston Railway Precinct was successful in receiving grant funding support for this significant project. This budget review includes an amount for the Angaston Railway Precinct of \$128k for capital expenditure and \$63k for grant funding.
- ❖ Council approved the commencement of "The Big Project" (TBP) and the Tanunda Recreation Park is part of TBP. As part of the Council report to approve the masterplan(s) a review of the LTFP was undertaken to check financial sustainability along with financial modelling for each project. This budget review includes an amount of \$84k for on ground works at the Tanunda Recreation and this budget review contains an amount to be carried forward to add to the 2018-19 capital expenditure for this project. As required in Councils Prudential Management Policy and the appropriate level of due diligence there is a full assessment underway for all of the Big Project(s).
- ❖ The new waste, recycling and green services contract will contain revised service charges and levels which will affect the forward years service cost and service charges and may provide additional services for our users; these calculations are underway and will form part of the budget 2018-19 and annual review of the LTFP.
- ❖ Due to the Councils accelerated transport asset programs as part of the State Local Government Infrastructure Partnership funding projects in 2017-18 and 2018-19 there is a net cost to Council of \$4.9m. This large expense along with the additional funding required for the "The Big Project" will now necessitate loan financing estimated at \$1.75M.

Uniform Presentation of Finances

for the year ending 30 June 2018

The following is a high level summary of both operating and capital investment activities of the Council prepared in a uniform and consistent basis. All Councils in South Australia voluntarily have agreed to summarise annual budgets and long term financial plans on the same basis. The arrangement ensures that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

		Original Full Year Budget	Actuals at 31 Mar 2018	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 3	Carried Forward to 2018/19	Proposed Full Year Revised Budget (RB)
	Budget Adjustment Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	1-7	36,690	35,934	37,566	116	(54)	37,628
Less Expenses	8-11	36,734	24,918	37,830	169	(203)	37,796
Operating Surplus / (Deficit)		(44)	11,016	(264)	(53)	149	(168)
Less Net Outlays on Existing Assets							
Capital Expenditure on Renewal and Replacement of Existing Assets	12	5,562	3,351	6,729	(57)	(1,324)	5,348
Less Depreciation, Amortisation and Impairment	10	7,518	5,638	7,518	0	0	7,518
Less Proceeds from Sale of Replaced Assets	13	401	479	621	10	(17)	614
		(2,357)	(2,766)	(1,410)	(67)	(1,307)	(2,784)
Less Net Outlays on New and Upgraded Assets							
Capital Expenditure on New and Upgraded Assets	14	4,748	2,610	8,677	(176)	(1,697)	6,804
Less Amounts Received Specifically for New and Upgraded Assets	15	707	2,792	1,355	1,119	(1,376)	1,098
Less Proceeds from Sale of Surplus Assets	16	133	0	133	0	0	133
		3,908	(182)	7,189	(1,295)	(321)	5,573
Net Lending / (Borrowing) for Financial Year		(1,595)	13,964	(6,043)	1,309	1,777	(2,957)

*Full Year Revised Budget is the Mid Year Budget Review for the year, adopted by Council at the February 2018 meeting.

Uniform Presentation of Finances

Funding Source for the movement in Net Lending / (Borrowing)	(\$'000)
Original Full year Budget Net Lending / (Borrowing)	(1,595)
Carried Forward Budget Adjustments – Report on Financial Results	(3,848)
Funds were held for these projects in cash and investments at 30 June 2017	
Other Budget Adjustments - September Budget Update. Funds required for these items will decrease Councils cash and investments. This amount includes amendments approved at the Council meetings held July and August 2017; refer to information on Budget Variance Adjustments within this report	(268)
Budget Adjustments - December Mid-year Budget Review. Funds required for these items will increase Council's cash and investments	(332)
Budget Adjustments - March Budget Update. Funds required for these items will decrease Councils cash and investments	1,309
Carried Forward Budget Adjustments to 2018-19	1,777
Proposed Full-year Revised Budget - Net Lending / (Borrowing)	(2,957)

Key Performance Indicators (KPI)

Key Performance Indicators (KPI)		Original Budget 30 June 18	Proposed Full Year Revised Budget (RB)
Operating Surplus / (Deficit) (\$'000)		(44)	(168)
Target	To achieve an operating breakeven position, or better, over any five year period.		
Notes	<i>Operating Surplus decrease as a result carried forwards to 2017-18, this is a better forecast than the last budget review.</i>		
Operating Surplus Ratio		2.3%	-0.45%
Target	To achieve an operating surplus ratio of between -2% to 10.		
Notes	<i>The ratio reported is for the current year with the three year average at 1.97%. Although the yearly ratio is a deficit the last 3 years ratio is tracking well and the adopted long term financial plan was trending for an increasing surplus into the forward years within the target range of (2%) to 10%.</i>		
Net Financial Liabilities (\$'000)		13,964	8,916
Target	Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero.		
Notes	<i>Decrease to liabilities as a result of cash holdings being slightly higher than when Council had adopted its 2017-18 original budget (refer also to carry forward expenditure to 2018-19 \$3.1m).</i>		
Net Financial Liabilities Ratio		38%	24%
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.		
Notes	<i>This ratio has decreased; refer to the comments in the Net Financial Liabilities indicator above.</i>		
Interest Cover Ratio		2.0%	1.8%
Target	Net interest is greater than 0% and less than 8% of operating income.		
Notes	<i>Minimal change on this ratio, due to increased and operating income (refer Notes 1-7 for further details).</i>		
Asset Sustainability Ratio*		76%	71%
Target	Capital outlays on renewing/replacing assets net of proceeds from sale of replaced assets is greater than 80% but less than 110% of Infrastructure Asset Management Plans (previously Depreciation) over a rolling 3 year period.		
Notes	<i>Expenditure on Renewal & Replacement Assets has decreased as a result of averaging 3 years and the ratio for the three years: 2015-16 actual - 36%, 2016-17 Actual – 58% and 2017-18 Revised Forecast – 81%. Further work will be done in the future to enable the portion of assets being replaced to be included in this calculation, currently when assets are upgraded none of the expenditure is classified as renewal.</i>		

**The Asset Sustainability Ratio is now using planned expenditure data from the Councils Infrastructure and Asset Management Plans (IAMP). Council IAMP's have been revised - where information on planned expenditure for an asset class has not been listed, the relevant depreciation expense has been used as a substitute. For the 2017-18 year an amount of \$6,110k has been used for this calculation for planned expenditure and the net renewal/replacement spend is \$5,348k.*

Summary of Operating Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Major Reason for Adjustment	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
		Operating Adjustments					
CCS	Reduction to expenditure	Rate Rebates - Mandatory	Reduce budget as applications completed for this year	2,507			2,507
		Rates	Note 1		2,507		
DES	Addition to income	Food Auditing Fees	Increase in number of premises requiring food audits	2,190			2,190
		Statutory Charges	Note 2		2,190		
CCS	Addition to income	Community Transport buses	More client fees incoming than anticipated due to increased bus usage	22,500			22,500
		User Charges	Note 3		22,500		
DES	Addition to income	Waste Education Kit and Web Content Project	Green Industries Grant Funding - Barossa Regional Procurement Group	20,000			20,000
DES	Carried forward income	Open Space and Places for People Grant - Bushgardens	Carry forward to 2018/19 - Project will not be completed until late 2018 or early 2019	(31,443)			(31,443)
		Grants, Subsidies and Contributions	Note 4		(11,443)		
CCS	Addition to income	Interest earned - Bank accounts	Increase in interest income due to greater cash amounts held at bank	12,000			12,000
		Investment Income	Note 5		12,000		
Executive	Addition to income	Increase in Barossa Regional Procurement Group Revenue	Resource Sharing Agreement Drafting Legal Expense Reimbursement from Partner Councils	720			720
		Reimbursements	Note 6		720		
DES	Addition to income	Vehicle insurance claim payment	Income from insurance company, vehicle windscreen replacement.	1,432			1,432
CCS	Addition to income	Barossa Area Fundraisers for Cancer Car donation	Car donation from Barossa Area Fundraisers for Cancer	13,145			13,145
CCS	Reduction to income	Library Services Contributions Other	Contributions Other not expected to be received in 2017/18	(1,000)			(1,000)
DES	Carried forward income	Open Space and Places for People Grant - Bushgardens	Carry forward to 2018/19 - Project will not be completed until late 2018 or early 2019	(23,000)			(23,000)
CCS	Reduction to income	Friends of The Library - Income Reduction	Book sale income now not expected until July/ August	(2,000)			(2,000)
CCS	Addition to income	Library Promotion Increased Income	Events with increased numbers	2,385			2,385
DES	Addition to income	Waste Education Kit and Web Content Project	Contributions towards waste education kits	42,496			42,496
		Other Income	Note 7		33,458		
WES	Transfer From - expenditure	Footpath - Repair - Depot Wages and Employment Agency Staff	Savings on Depot wages and increase to Employment Agency staff costs	30,000			30,000
WES	Transfer From - expenditure	Sealed Roads - Patch/repair - Depot Wages and Employment Agency Staff	Savings on Depot wages and increase to Employment Agency staff costs	30,000			30,000
WES	Transfer From - expenditure	Roads - Grade/resheet road shoulders - Depot Wages and Employment Agency Staff	Savings on Depot wages and increase to Employment Agency staff costs	20,000			20,000
WES	Transfer From - expenditure	Parks and Gardens Maintenance - Depot Wages and Employment Agency Staff	Savings on Depot wages and increase to Employment Agency staff costs	15,000			15,000
WES	Transfer From - expenditure	Kerb - Repair - Depot Wages and Employment Agency Staff	Savings on Depot wages and increase to Employment Agency staff costs	15,000			15,000
WES	Transfer From - expenditure	Roadsides - Tree Trimming - Depot Wages and Employment Agency Staff	Savings on Depot wages and increase to Employment Agency staff costs	15,000			15,000
CCS	Addition to expenditure	Visitors Information Centre - Parental Leave - Barossa Council Funded Scheme	Additional expenditure for payments made under the Parental Leave - Barossa Council Funded Scheme	(5,370)			(5,370)
CCS	Transfer From - expenditure	Gallery Project Officer	Contractor Budget to be used to increase hours for Gallery Project Officer	(12,500)			(12,500)
CCS	Addition to expenditure	Barossa Gallery - Parental Leave - Barossa Council Funded Scheme	Additional expenditure for payments made under the Parental Leave - Barossa Council Funded Scheme	(1,489)			(1,489)
CCS	Addition to expenditure	Barossa Gallery Shop - Parental Leave - Barossa Council Funded Scheme	Additional expenditure for payments made under the Parental Leave - Barossa Council Funded Scheme	(1,490)			(1,490)
		Employee Costs	Note 8		104,151		

Summary of Operating Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Major Reason for Adjustment	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
DES	Transfer From - expenditure	European Wasp Contractor expenses transfer from printing.	Reallocate budget to cover unforeseen demand for contractor services to eradicate European Wasp nests. Significant increase in nests this year	0			0
DES	Addition to expenditure	Scheme Waste Disposal Proposal - The Fathers Farm Inc	Program will be conducted over 2017/18 and 2018/19 financial years	(7,500)		7,500	0
CCS	Transfer From - expenditure	Extinguisher Replacement Costs	Reallocation of budget to facilitate replacement of faulty extinguishers	0			0
WES	Transfer From - expenditure	Road Seal - Linemarking	Budget reallocation to cover additional expenses	0			0
CCS	Addition to expenditure	Community Transport buses	Increased expenditure due to increased bus usage	(5,550)			(5,550)
DES	Addition to expenditure	Vehicle Windscreen replacement	Payment for replacement windscreen	(1,432)			(1,432)
CCS	Transfer From - expenditure	Gallery Project Officer	Contractor Budget to be used to increase hours for Gallery Project Officer	12,500			12,500
CCS	Transfer From - expenditure	Angaston Hall Gutter Cleaning	Gutters in need of cleaning - budget reallocation	0			0
CCS	Reduction to expenditure	Fixtures to improve ergonomic work processes	Reduction to contractor modification requirements in the finance area for this year	500			500
WES	Transfer From - expenditure	Sealed Roads - Patch/repair	Budget reallocation to cover additional expenses	0			0
WES	Transfer From - expenditure	Kerb - Repair	Budget reallocation to cover additional expenses	0			0
WES	Transfer From - expenditure	Footpath - Repair	Budget reallocation to cover additional expenses	0			0
DES	Addition to expenditure	Waste Services	Additional costs for calendar delivery	(7,300)			(7,300)
CCS	Carried forward expenditure	Executive Services - Miscellaneous - Contractors Other Services	Carry forward Consultancy/Contractor budget to support change program majority of work will commence in 2018/19	76,000			76,000
Executive	Transfer From - expenditure	Human Resources - Miscellaneous Adjustment	Transfer budget to cover increase in Pre-Employment Medicals and Criminal History Assessments	0			0
DES	Carried forward expenditure	Open Space and Places for People Grant - Bushgardens	Carry forward to 2018/19 - Project will not be completed until late 2018 or early 2019	67,943			67,943
WES	Transfer From - expenditure	Roadsides - Tree Trimming - Depot Wages and Employment Agency Staff	Savings on Depot wages and increase to Employment Agency staff costs	(98,000)			(98,000)
WES	Transfer From - expenditure	Streetsweeping - Depot Wages and Employment Agency Staff	Savings on Depot wages and increase to Employment Agency staff costs	(9,000)			(9,000)
WES	Transfer From - expenditure	Depot Maintenance Expenses - Depot Wages and Employment Agency Staff	Savings on Depot wages and increase to Employment Agency staff costs	(9,000)			(9,000)
WES	Transfer From - expenditure	Pipe/drain/culvert - Clean - Depot Wages and Employment Agency Staff	Savings on Depot wages and increase to Employment Agency staff costs	(9,000)			(9,000)
DES	Addition to expenditure	Recycling Sorting Charge - NAWMA	Increase in sorting charges for recycling - Refer to March 2018 Council Meeting	(7,000)		7,000	0
CCS	Transfer From - expenditure	The Rex - Management Fee Adjustments	Budget reallocation to cover The Rex management fee	0			0
Executive	Addition to expenditure	Barossa Regional Procurement Group Resource Sharing Agreement Drafting Costs	Shared Barossa Regional Procurement Group expense for drafting of amendments to resource sharing agreement - offset by increase in revenue	(720)			(720)
CCS	Carried forward expenditure	Asset revaluation - Land	Land revaluation - process to utilise the Valuer General's information for accounting purposes; being undertaken in 2018/19	1,100			1,100
CCS	Reduction to expenditure	Magiq software implementation delayed	Setup, implementation and support likely to continue and be completed in 2018/19 for the Labour budgets and Long Term Financial Plan	3,000			3,000
CCS	Carried forward expenditure	Payroll consultants	MyPayroll re-start of application not reviewed this year; will need to reassess this area in 2018/19	900			900
DES	Transfer From - expenditure	Health Services Annual Management Plan	Reallocate budget	0			0

Summary of Operating Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Major Reason for Adjustment	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
DES	Carried forward expenditure	Annual Management Plan and Public Health and Wellbeing Plan	Plans to be revised/renewed in 2018/19 in accordance with legislative provisions under the Public Health Act	7,500			7,500
CCS	Carried forward expenditure	Change Management Program	Carry forward to fund Change Management Program delayed start	50,000			50,000
Executive	Transfer From - expenditure	Executive Services - Miscellaneous -Consultants -Other	Move allocations to support economic plan development	0			0
CCS	Transfer From - expenditure	Test and Tag requirements	Reallocation of funds from Community Building Repair to appropriate cost centres	0			0
CCS	Transfer From - expenditure	Delegations software	Transfer delegations software to executive budget from administration	0			0
CCS	Transfer From - expenditure	ICT licensing - Magiq Excel	Additional 2 licenses needed for finance staff using Magiq Excel for budgeting, reporting and analysis	0			0
CCS	Transfer From - expenditure	Software Maintenance	Budget transfer to manage above CPI increases	0			0
CCS	Transfer From - expenditure	Geographic Information System (GIS) Costs	Savings in Aerial Imagery used to fund increase software licence costs	0			0
CCS	Transfer From - expenditure	Records Management Cost Reallocation	Reallocating Records costs to match actual expenditure	0			0
CCS	Transfer From - expenditure	Information Technology - Software/Hardware Agreements	Budget reallocation as PABX now software based	0			0
CCS	Transfer From - expenditure	Library Online Database Price Increase	Transfer budget to cover increase in subscription for Studiosity tutoring online product	0			0
CCS	Addition to expenditure	Community Transport buses	Increased expenditure due to increased bus usage	(5,020)			(5,020)
DES	Transfer From - expenditure	Barossa Bushgardens Direct Purchases - Vehicle/Machine Parts	Budget reallocation	0			0
CCS	Transfer From - expenditure	Community Transport Vehicles window tinting	Reallocate budget to Capital Expenditure to cover cost of window tinting for new vehicles	580			580
CCS	Transfer From - expenditure	Library Event Purchases Increase	Budget transfer to cover increased catering costs for large event	0			0
CCS	Reduction to expenditure	Friends of The Library - Expenditure Reduction	Expenditure reduced due to reduction in donation received	2,000			2,000
CCS	Reduction to expenditure	Office Equipment, Furniture	Reduce budget not required this year	500			500
DES	Addition to expenditure	Waste Education Kit and Web Content Project	Additional costs for Waste Education kits	(120,540)		58,044	(62,496)
CCS	Addition to expenditure	Community Transport buses	Increased expenditure due to increased bus usage	(4,500)			(4,500)
CCS	Addition to expenditure	Bank charges	Higher than expected banking activity and charges for the year	(3,900)			(3,900)
CCS	Addition to expenditure	WorkCover	WorkCover adjustment to actuals 2016/17 - additional expense	(2,756)			(2,756)
CCS	Transfer From - expenditure	Men's Shed Advertising Budget	Identified need for additional advertising	0			0
CCS	Transfer From - expenditure	Youth Week	Budget reallocation to cover advertising costs	0			0
CCS	Transfer From - expenditure	Administration Printing	Transfer budget to cover additional receipt book printing	0			0
DES	Addition to expenditure	Waste Education Kit and Web Content Project	Additional printing costs for waste fact sheets	(4,020)			(4,020)
CCS	Addition to expenditure	Rates recovery notices printing costs	Higher than expected printing costs for production of rates recovery notices	(400)			(400)
CCS	Reduction to expenditure	Facilities Training Budget	No longer required	3,000			3,000
CCS	Transfer From - expenditure	Training - Audit Committee - Financial	Three Independent Members Audit Committee attendance at the Local Government Financial Managers Group Conference more than existing budget allocation	0			0
CCS	Reduction to expenditure	Finance staff training	Reduce budget not required this year	2,000			2,000
CCS	Reduction to expenditure	Payroll training	Reduce budget not required this year	500			500

Summary of Operating Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Major Reason for Adjustment	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
CCS	Transfer From - expenditure	Mobile phone- Wireless broadband	Budget reallocation to cover actuals all being allocated to mobile phone	0			0
CCS	Transfer From - expenditure	Mobile Device	Reallocate budget savings in Data to manage additional costs on Mobile phones	0			0
CCS	Addition to expenditure	Audit Expenses	Additional costs required for new auditors to audit balances for 2017/18 opening balances	(3,000)			(3,000)
DES	Transfer From - expenditure	Barossa Bushgardens Other Miscellaneous Expenses	Budget reallocation	0			0
		Materials, Contracts and Other Expenses	Note 9		(70,615)		
		Depreciation, Amortisation and Impairment	No adjustments required for third quarter budget review	0			
			Note 10		0		
		Finance Costs	No adjustments required for third quarter budget review	0			
			Note 11		0		
NET TOTAL - Operating Adjustments			Note: for reconciliation purposes the report includes <u>Approved</u> Carried Forwards	95,468	95,468	72,544	168,012

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
		Capital Expenditure on Renewal and Replacement of existing assets					
CCS	Transfer From - expenditure	Nuriootpa Office Air-conditioning	Correct quarter two Budget adjustment	(18,327)			(18,327)
CCS	Transfer From - expenditure	Building Renewal and Replacement	Correct quarter two Budget adjustment	18,327			18,327
CCS	Carried forward expenditure	Barossa Visitors Centre/Library upgrade project	Reallocate budget from Building Renewal. Council approved March 2018	35,000			35,000
WES	Transfer From - expenditure	Footpath Renewal Budget	Various budget reallocations	63,509			63,509
WES	Transfer From - expenditure	Footpath Renewal Budget	Various budget reallocations approved by Council November 2017	(8,685)			(8,685)
WES	Transfer From - expenditure	Footpath Program - Sturt Street, Angaston	Reallocate budget to cover additional costs	(11,000)			(11,000)
WES	Transfer From - expenditure	Footpath Program - Buna Terrace, Nuriootpa	Reallocate budget to cover additional costs	(14,000)			(14,000)
WES	Transfer From - expenditure	Footpath Program - Stockwell Road, Stockwell	Reallocate budget to cover additional costs	(5,500)			(5,500)
WES	Transfer From - expenditure	Footpath Program - Queen Street, Williamstown	Reallocate budget to cover additional costs	(4,500)			(4,500)
WES	Carried forward expenditure	Road Reseal Program - Light Pass Road, Tanunda	Carry forward budget to 2018/19	240,000			240,000
WES	Carried forward expenditure	Road Reseal Program - Stockwell Road, Angaston	Carry forward budget to 2018/19	34,083			34,083
WES	Transfer From - expenditure	Road Reseal Program - Nicolai Road, Tanunda	Reallocate budget to cover additional costs	(6,500)			(6,500)
WES	Transfer From - expenditure	Road Reseal Program - Para Road, Tanunda	Reallocate unspent budget	60,311			60,311
WES	Transfer From - expenditure	Road Reseal Program - Winters Road, Williamstown	Reallocate unspent budget	8,559			8,559
WES	Transfer From - expenditure	Road Reseal Program - Springton Road, Williamstown	Reallocate unspent budget	4,393			4,393
WES	Transfer From - expenditure	Road Reseal Program -Bischoff Road, Kalbeeba	Reallocate unspent budget	3,947			3,947
WES	Transfer From - expenditure	Road Reseal Program - Devon Road, Kalbeeba	Reallocate unspent budget	10,896			10,896
WES	Transfer From - expenditure	Road Reseal Program - Menge Road, Tanunda	Reallocate unspent budget	13,605			13,605
WES	Transfer From - expenditure	Road Reseal Program - St Hallett Road, Tanunda	Reallocate unspent budget	11,196			11,196
WES	Transfer From - expenditure	Road Reseal Program - Vine Vale Road, Vine Vale - Shoulder Sealing	Reallocate unspent budget	97,204			97,204
WES	Transfer From - expenditure	Road Reseal - Cromer Road, Mount Pleasant - Road Apron	Reallocate budget to cover additional costs	(7,376)			(7,376)
WES	Transfer From - expenditure	Road Reseal - Glen Devon Road, Mount Pleasant - Road Apron	Reallocate budget to cover additional costs	(5,700)			(5,700)
WES	Transfer From - expenditure	Road Reseal - Talunga Park Road, Mount Pleasant - Road Apron	Reallocate budget to cover additional costs	(8,691)			(8,691)
WES	Transfer From - expenditure	Road Reseal - Trig Point Hill Road, Angaston - Road Apron	Reallocate budget to cover additional costs	(6,099)			(6,099)
WES	Transfer From - expenditure	Road Reseal Program	Various budget reallocations	83,521			83,521
WES	Carried forward expenditure	Road Reseal Program - Stockwell Road/Carrara Hill Intersection	Carry forward budget to 2018/19	440,000			440,000
WES	Transfer From - expenditure	Road Resheeting - Teusner Road, Concordia	Reallocate unspent budget	727			727

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
WES	Transfer From - expenditure	Road Resheeting - Muster Road, Mount Pleasant	Reallocate budget to cover additional costs	(12,738)			(12,738)
WES	Carried forward expenditure	Road Resheeting - Allendale Road, Kalbeeba	Carry forward budget to 2018/19	43,523			43,523
WES	Transfer From - expenditure	Road Resheeting - Gottwald Road, Williamstown	Reallocate unspent budget	11,995			11,995
WES	Transfer From - expenditure	Road Resheeting - Miamba Road, Williamstown	Reallocate unspent budget	14,117			14,117
WES	Transfer From - expenditure	Road Resheeting - Cookes Hill Road, Springton	Reallocate unspent budget	12,890			12,890
WES	Transfer From - expenditure	Road Resheeting - Wirra Wirra Road, Williamstown	Reallocate unspent budget	24,459			24,459
WES	Transfer From - expenditure	Road Resheeting - McGormans Road, Mount Pleasant	Reallocate unspent budget	33,092			33,092
WES	Transfer From - expenditure	Road Resheeting - Chibnalls Road, Mount Pleasant	Reallocate unspent budget	8,575			8,575
WES	Transfer From - expenditure	Road Resheeting - Manser Road, Williamstown	Reallocate unspent budget	3,846			3,846
WES	Transfer From - expenditure	Road Resheeting - Hearls Road, Eden Valley	Reallocate budget to cover additional costs	(12,426)			(12,426)
WES	Transfer From - expenditure	Road Resheeting - Keyneton Road, Moculta	Reallocate unspent budget	1,554			1,554
WES	Transfer From - expenditure	Road Resheeting - Ken Hicks Road, Mount Pleasant	Reallocate budget to cover additional costs	(1,496)			(1,496)
WES	Transfer From - expenditure	Road Resheeting - Abbaston Road, Williamstown	Reallocate unspent budget	701			701
WES	Transfer From - expenditure	Road Resheeting Program	Various budget reallocations	(78,796)			(78,796)
WES	Transfer From - expenditure	Balmoral Road Safety project	Reallocate budget to cover additional costs	(87,469)			(87,469)
WES	Carried forward expenditure	Footbridge, Melrose Street, Mt Pleasant	Carry forward budget to 2018/19	48,720			48,720
WES	Transfer From - expenditure	Bridge Renewal Budget	Reallocate budget for Bethany Road Ford, Bethany	40,000			40,000
WES	Carried forward expenditure	Bridge Renewal Budget	Carry forward budget to 2018/19	213,415			213,415
WES	Transfer From - expenditure	Bethany Road Ford, Bethany	Reallocate budget from Bridge Renewal	(40,000)			(40,000)
WES	Carried forward expenditure	Lagoon and Infrastructure Reconditioning of Aerators	The Lagoon and Aerator Reconditioning requirement replaced by new treatment Plant Construction Capital works project 2018/2019	24,620			24,620
WES	Carried forward expenditure	Tanunda Recreation Park Oval Renewal	Carry forward budget for oval irrigation project	196,510			196,510
WES	Carried forward expenditure	Stockwell Recreation Park Oval Renewal	Carry forward budget to 2018/19	15,000			15,000
WES	Carried forward expenditure	Vehicle - Manager Library and Heritage	Vehicle purchase for manager Library and Heritage to be carried forward into 2018/19	33,000			33,000
CCS	Transfer From - expenditure	Community Transport Vehicles window tinting	Reallocate budget from Operating to cover cost of window tinting for new vehicle	(290)			(290)
CCS	Transfer From - expenditure	Community Transport Vehicles window tinting	Reallocate budget from Operating to cover cost of window tinting for new vehicle	(290)			(290)
CCS	Addition to expenditure	Community Transport Vehicle	Vehicle changeover funded by Barossa Area Fundraisers for Cancer	(24,963)		1,600	(23,363)
CCS	Addition to expenditure	Community Transport vehicle changeover	Additional budget required for vehicle changeover	(872)		872	0
CCS	Addition to expenditure	Community Transport vehicle changeover	Additional budget required for vehicle changeover	(873)		873	0

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
WES	Transfer From - expenditure	Backhoe	Budget reallocation to cover additional cost of backhoe	(24,000)			(24,000)
WES	Transfer From - expenditure	Office Vehicles	Budget reallocation to cover additional cost of backhoe	14,050			14,050
WES	Transfer From - expenditure	Plant and Equipment	Budget reallocation to cover additional cost of backhoe	9,950			9,950
NCPA	Transfer From - expenditure	Nuriootpa Oval Renovation	Reallocate budget to Coulthard Reserve Replacement Bore	13,000			13,000
NCPA	Transfer From - expenditure	Coulthard Reserve Replacement Bore	Budget reallocation to cover cost of replacement bore	(13,000)			(13,000)
WES	Addition to expenditure	Collins Street, Angaston - Remedial Civil Works	Refer January 2018 Council report, additional funds from 2018/19 discretionary spend	(114,000)			(114,000)
		Capital Expenditure on Renewal and Replacement of Existing Assets	Note 12		1,380,704	3,345	
		Asset Sales adjustments/Capital Income*					
CCS	Addition to income	Community Transport vehicle changeover	Additional Vehicle changeover funded by Barossa Area Fundraisers for Cancer - Trade in	11,818			11,818
CCS	Reduction to income	Community Transport Vehicle changeover	Reduction in trade in amount for two Community Transport vehicles	(1,600)			(1,600)
WES	Carried forward income	Vehicle - Manager Library and Heritage - Trade In	Sale of Vehicle to be carried forward to 2018/19	(16,500)			(16,500)
		Proceeds from Sale of Replaced Assets	Note 13		(6,282)		
NET TOTAL - Asset Renewal/Replacement Adjustments					1,374,422	3,345	1,377,767
		Capital Expenditure on New and Upgraded assets					
CCS	Carried forward expenditure	Barossa Regional Gallery Air-conditioning upgrade	Currently awaiting further scoping on electrical upgrade which is needed before air-conditioning upgrade	89,450		(30,000)	59,450
DES	Carried forward expenditure	Barossa Bushgardens Nursery Shed	Shed will not be constructed in 2017/18	6,659			6,659
CCS	Reduction to expenditure	The Rex 24x7 Project	Project completed under budget	13,069			13,069
WES	Carried forward expenditure	Footpath Program - Victoria Terrace, Williamstown	Carry forward budget to 2018/19	106,000			106,000
WES	Transfer From - expenditure	Footpath Program - Lyndoch Valley Road, Lyndoch	Reallocate budget to cover additional costs	(8,010)			(8,010)
WES	Transfer From - expenditure	Footpath Program - Bitter Crescent, Lyndoch	Reallocate budget to cover additional costs	(4,853)			(4,853)
WES	Transfer From - expenditure	Footpath Program - Gilbert Street, Lyndoch	Reallocate budget to cover additional costs	(27,462)			(27,462)
WES	Transfer From - expenditure	Footpath Program - Tolley Reserve, Nuriootpa	Reallocate budget to cover additional costs	(23,890)			(23,890)
WES	Transfer From - expenditure	Footpath Program - Langmeil Road, Tanunda	Reallocate budget to cover additional costs	(34,095)			(34,095)
WES	Transfer From - expenditure	Footpath Program - Bridge Street, Tanunda	Reallocate budget to cover additional costs	(2,125)			(2,125)
WES	Transfer From - expenditure	Footpath Program - Basedow Road, Tanunda	Reallocate budget to cover additional costs	(11,535)			(11,535)
WES	Transfer From - expenditure	Footpath Program - Jane Place, Tanunda	Reallocate budget to cover additional costs	(13,377)			(13,377)
WES	Transfer From - expenditure	Footpath Program - Maria Street, Tanunda	Reallocate budget to cover additional costs	(18,790)			(18,790)
WES	Transfer From - expenditure	Footpath Program - Johnson Street, Williamstown	Reallocate budget to cover additional costs	(947)			(947)
WES	Transfer From - expenditure	Footpath Program - Wild Street, Williamstown	Reallocate budget to cover additional costs	(4,429)			(4,429)
WES	Transfer From - expenditure	Footpath Program - Murray Street, Tanunda	Reallocate budget to cover additional costs	(26,000)			(26,000)

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
WES	Transfer From - expenditure	Footpath Program - Bilyara Road, Tanunda	Reallocate budget to cover additional costs	(6,233)			(6,233)
WES	Transfer From - expenditure	Footpath Program - Miller Street, Springton	Reallocate budget to cover additional costs	(12,500)			(12,500)
WES	Transfer From - expenditure	Footpath Program - Victoria Terrace, Williamstown	Various budget reallocations approved by Council November 2017	(84,473)			(84,473)
WES	Transfer From - expenditure	Footpath Program - Elizabeth Street, Williamstown	Various budget reallocations approved by Council November 2017	37,048			37,048
WES	Transfer From - expenditure	Footpath Upgrade Program - Various	Various budget reallocations approved by Council November 2017	56,110			56,110
WES	Carried forward expenditure	Road Seal - Graetz Terrace, Springton	Carry forward budget to 2018/19	127,604			127,604
WES	Carried forward expenditure	Road Seal - Gilbert Street, Springton	Carry forward budget to 2018/19	167,708			167,708
WES	Carried forward expenditure	Road Seal - Eckerts Street, Springton	Carry forward budget to 2018/19	153,125			153,125
WES	Carried forward expenditure	Road Seal - Miller Street, Springton	Carry forward budget to 2018/19	37,604			37,604
WES	Carried forward expenditure	Road Seal - Johannes Street, Springton	Carry forward budget to 2018/19	64,000			64,000
WES	Transfer From - expenditure	Parra Wirra Road Sealing and Drainage	Reallocate budget to cover additional costs	(106,169)			(106,169)
WES	Carried forward expenditure	Road Seal - Lucks Road, Kalbeeba	Carry forward budget to 2018/19	100,000			100,000
WES	Carried forward expenditure	Williamstown Queen Victoria Jubilee Park Bridge	Carry forward budget to 2018/19	280,000			280,000
WES	Carried forward expenditure	Waste Water Treatment Plant Water Quality Upgrade included in Tanunda Treatment Plant	Work to be included as part of new treatment Plant Construction Capital works project 2018/2019	200,000			200,000
WES	Transfer From - expenditure	Road Reseal Program - Para Road Drainage	Reallocate unspent budget	93,609			93,609
CCS	Transfer From - expenditure	15/16 Tanunda Rec Park Oval Lighting	Transfer budget to acceleration project asset number	82,820			82,820
WES	Carried forward expenditure	Williamstown Queen Victoria Jubilee Park Oval Upgrade	Carry forward budget for drainage upgrade	44,800			44,800
WES	Carried forward expenditure	Lyndoch Oval Upgrade	Carry forward budget for drainage upgrade	53,716			53,716
WES	Carried forward expenditure	Angaston Oval Upgrade	Carry forward budget for drainage upgrade	40,414			40,414
CCS	Addition to expenditure	Tanunda Recreation Park - Electrical Upgrade/Lighting - Tanunda Acceleration Project	Revise budget for 2017/18	391,724			391,724
CCS	Carried forward expenditure	Tanunda Recreation Park - Electrical Upgrade/Lighting - Tanunda Acceleration Project	Carry forward funding for oval lighting to be done as part of 2018/19 works	82,820			82,820
CCS	Addition to expenditure	Show Hall Upgrade - Tanunda Recreation Park - Tanunda Acceleration Project	Set up budget for 17-18.	37,271			37,271
CCS	Addition to expenditure	Tanunda Recreation Park - Oval - Acceleration Project	Set up budget for 2017/18	(30,000)			(30,000)
CCS	Addition to expenditure	Angaston Railway Precinct Picnic Area	Set up budget for 2017/18 for preliminary and urgent works	(12,231)			(12,231)
CCS	Addition to expenditure	Angaston Railway Precinct - Station	Set up budget for 2017/18 for preliminary and urgent works	(85,580)			(85,580)
CCS	Addition to expenditure	Angaston Railway Precinct - Bike Track	Set up budget for 2017/18 for preliminary and urgent works	(2,677)			(2,677)
CCS	Addition to expenditure	Angaston Railway Precinct - Play Area	Set up budget for 2017/18 for preliminary and urgent works	(25,704)			(25,704)
CCS	Addition to expenditure	Angaston Railway Precinct - Entrance	Set up budget for 2017/18 for preliminary and urgent works	(808)			(808)

Summary of Capital Budget Variance Adjustments

Business Unit	Type of Adjustment	Adjustment Title	Reason for Budget Adjustment/Carried Forward	Adjustment \$ Favourable/ (Unfavourable)	Sub Total per type \$	Reserve \$ From/(To)	Net
DES	Carried forward expenditure	Barossa Bushgardens Quad Bike	Quad Bike is still to be purchased - Committee sourcing options and quotes	5,910			5,910
CCS	Reduction to expenditure	Williamstown Hall Chairs	Purchase came in under budget	6,590		(6,590)	0
WES	Transfer From - expenditure	Williamstown Queen Victoria Jubilee Park - Retaining Wall	Reallocate budget to correct cost centre	0			0
NCPA	Transfer From - expenditure	Hoffman Oval Toilets/Change rooms	Reallocate budget from Hoffman Oval Toilets/Change rooms to Hoffman Oval Female Change rooms	137,000			137,000
NCPA	Transfer From - expenditure	Hoffman Oval Female Change rooms	Reallocate budget from Hoffman Oval Toilets/Change rooms to Hoffman Oval Female Change rooms	(137,000)			(137,000)
NCPA	Carried forward expenditure	Hoffman Oval Female Change rooms	Carry forward budget to 2018/19	137,000			137,000
		Capital Expenditure on New and Upgraded Assets	Note 14		1,873,163		
		Amounts received specifically for New and Upgraded Assets/Profit & loss for asset disposal					
WES	Carried forward income	Carry Forward State Local Government Infrastructure Partnership (SLGIP) funding income - Roads	Carry forward State Local Government Infrastructure Partnership (SLGIP) funding income - full allocation received in 2017/18 - transfer half to 2018/19	(160,000)			(160,000)
WES	Carried forward income	Carry forward State Local Government Infrastructure Partnership (SLGIP) funding income - full allocation received in 17/18 - Footpaths	Carry forward State Local Government Infrastructure Partnership (SLGIP) funding income - full allocation received in 2017/18 - transfer half to 2018/19	(160,000)			(160,000)
WES	Addition to income	Angaston Railway Upgrade	Set up budget for 2017/18 for preliminary and urgent works. Balance of actuals will need to be carried forward	1,119,250			1,119,250
CCS	Carried forward income	Angaston Railway Upgrade	Carry forward budget to 2018/19	(1,055,750)			(1,055,750)
		Amounts Received Specifically for New and Upgraded Assets	Note 15		(256,500)		
		Asset Sales adjustments					
		Asset Disposal and Fair Value Adjustments	No adjustments required for third quarter budget review	0			0
			Note 16		0		
NET TOTAL - Asset New/Upgrade Adjustments					1,616,663	(36,590)	1,580,073
NET TOTAL - Capital Adjustments			Note: for reconciliation purposes the report includes <u>Approved</u> Carried Forwards	2,991,085	2,991,085	(33,245)	2,957,840

Statement of Comprehensive Income

for the year ending 30 June 2018

		Original Full Year Budget	Actuals at 31 Mar 2018	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 3	Carried Forward to 2018/19	Proposed Full Year Revised Budget (RB)
	Budget Adjustment Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income							
Rates	1	29,380	29,369	29,402	2	0	29,404
Statutory Charges	2	629	558	680	2	0	682
User Charges	3	2,698	1,985	2,738	23	0	2,761
Grants, Subsidies and Contributions	4	2,465	2,469	2,936	20	(31)	2,925
Investment Income	5	219	227	246	12	0	258
Reimbursements	6	336	211	252	1	0	253
Other Income	7	963	1,115	1,312	56	(23)	1,345
Net Gain – Joint Ventures and Associates		0		0	0	0	0
Total Revenues		36,690	35,934	37,566	116	(54)	37,628
Expenses							
Employee Costs	8	13,202	9,226	13,240	(104)	0	13,136
Materials, Contracts and Other Expenses	9	15,071	9,640	16,129	273	(203)	16,199
Depreciation, Amortisation and Impairment	10	7,518	5,638	7,518	0	0	7,518
Finance Costs	11	943	414	943	0	0	943
Net Loss – Joint Ventures and Associations		0	0	0	0	0	0
Total Expenses		36,734	24,918	37,830	169	(203)	37,796
Operating Surplus / (Deficit)		(44)	11,016	(264)	(53)	149	(168)
Asset Disposal and Fair Value Adjustments		(620)	238	(620)	0	0	(620)
Amounts Received Specifically for New or Upgraded Assets		707	2,792	1,355	1,119	(1,376)	1,098
Physical Resources Received Free of Charge		277	0	277	0	0	277
Net Surplus / (Deficit)		320	14,046	748	1,066	(1,227)	587
Changes in revaluation surplus - infrastructure, property, plant and equipment		0	0	0	0	0	0
Infrastructure, property, plant and equipment Impairment (Expense)/Recoupments offset to Asset Revaluation Reserve		0	0	0	0	0	0
Total Other Comprehensive Income		0	0	0	0	0	0
Total Comprehensive Income		320	14,046	748	1,066	(1,227)	587

*Full Year Revised Budget is the Mid Year Budget Review for the year, adopted by Council at the February 2018 meeting.

Annual Business Plan

Operating Result - The Barossa Council (Excludes NCPA)

Operations

	Original Full Year Budget	Actuals at 31 Mar 2018	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 3	Carried Forward to 2018/19	Proposed Full Year Revised Budget (RB)
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	35,032	34,672	35,868	116	(54)	35,930
Expenditure	34,911	23,718	36,046	169	(203)	36,012
Capital Amounts	364	3,017	999	1,119	(1,376)	742
Net Surplus (Deficit)	485	13,971	821	1,066	(1,227)	660

*Full Year Revised Budget is the Mid Year Budget Review for the year, adopted by Council at the February 2018 meeting.

New Initiatives – Operating

The following table lists new initiatives approved within the operating budget, these are additional or increases to existing services or programs. All capital new initiatives are showing in the Capital Works Program heading within this report.

Summary of New Initiative Analysis for Consideration of Council in 17/18 Budget							
Initiative	Operating Budget			Funding From Reserves	Department	Description/ <i>Update in italics</i>	Complete Y/N
	Exp	Rev	Net				
The Big Project - Implementation Project Costs	200,000		200,000		Executive	Work in progress - updates provided quarterly to Council Quarterly report in 21 February 2018 Agenda	N
Street Tree Audit	71,860		71,860		Works and Engineering	Work well advanced, all townstreet mainstreet trees with the exception of Mt Pleasant have been audited	N
Tree Trimming	90,000		90,000		Works and Engineering	Completed	Y
Machinery Shed - Barossa Valley Machinery Preservation Society - Angaston Railway Precinct	135,000		135,000		Community Facilities	DA application submitted DA issued. Loan application (\$80k of total) in progress for draw down February 2018. Council contribution \$55K. Society has made Better Regions Fund Grant application - <i>outcome due July 2018. Start date for shed - May</i>	N
Customer Service Council Foyer Upgrade	10,000		10,000		Corporate Services	Not yet commenced. Pre-planning in progress. <i>Funds being used for design plan for staged approach to front foyer changes. Plan to then be endorsed by CMT Council.</i>	N
WQVJP - Recreation Park Fence Replacement	12,580		12,580		Community Facilities	Not yet commenced. Work in progress - to be completed by end of February 2018. <i>Completed</i>	Y
Social Inclusion Scoping Project to fully explore the community development opportunities in the region regarding: Disability, Aged Care, Youth Homelessness, Mental Health.	41,715		41,715	8,488	Community Services	Four months in. <i>Project ongoing due to extended grant commitment from State Government (until 30 June 2019) for social inclusion program and implementation of the Disability Access & Inclusion Action Plan.</i>	N
Lyndoch Village Green Irrigation	10,000		10,000		Works and Engineering	Order placed and connection fee paid to SA Water, awaiting SAW works	N
Library Self Service RFID (Radio Frequency Identification)	16,800		16,800		Community Services	Review of requirements commenced. Pre-planning in progress. <i>Request for Quote in progress</i>	N
Talunga Park - Mt Pleasant Hall - Eden Valley - Scaffolding	3,000		3,000	3,000	Community Facilities	Review of requirements and qualifications in progress	N
Angaston Hall - New Chairs	10,000		10,000	10,000	Community Facilities	Not yet commenced In progress	N
Williamstown Hall - New Chairs	15,000		15,000	15,000	Community Facilities	Delivered 5/10/17	Y
Mt Pleasant Hall - PA System	7,000			7,000	Community Facilities	Not yet commenced Completed	Y
Williamstown - Youth Activity Space and Greening - Colonist Corner, Williamstown	1,000			1,000	Community Facilities	Not yet commenced Awaiting Community meeting	N
Lyndoch Hall - Safety Fencing Lyndoch Institute Hall	1,500				Community Facilities	Not yet commenced	N
Eden Valley Tourism Initiative - Township Steel Sculptures	32,340	7,340		25,000	Community Facilities	Not yet commenced Initial Community discussion and link to Fund My Neighbourhood funding (not successful). Awaiting next Community Meeting. <i>Awaiting response from community group.</i>	N
Totals	657,795	7,340	615,955	69,488			

Associated Entities – Subsidiary

Operating Result - Nuriootpa Centennial Park Authority

Responsibilities and Services Provided: Established as a subsidiary of Council pursuant to Section 42 of the Local Government Act 1999, the Nuriootpa Centennial Park Authority manages and maintains the Nuriootpa Caravan Park and adjacent sporting and leisure facilities on behalf of Council.

The projected 2017-18 Income Statement for the Authority is included within Council's financial statements, contained within this document.

Operations

	Original Full Year Budget	Actuals at 31 Mar 2018	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 3	Carried Forward to 2018/19	Proposed Full Year Revised Budget (RB)
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	1,658	1,262	1,698	0	0	1,698
Expenditure	1,823	1,200	1,784	0	0	1,784
Capital Amounts	0	13	13	0	0	13
Net Surplus (Deficit)	(165)	75	(73)	0	0	(73)

*Full Year Revised Budget is the Mid Year Budget Review for the year, adopted by Council at the February 2018 meeting.

Nuriootpa Centennial Park Authority Capital Works Program 2017-18

Expenditure

Renewal and Replacement Programs

Project Description	Original Budget \$'000	Actuals at 31 Mar 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Section 42 Subsidiary Nuriootpa Centennial Park Authority						
Nuriootpa Oval Renovation	0	0	136	(13)	0	123
Coulthard Reserve Replacement Bore	0	0	0	13	0	13
Total Asset Renewal and Replacement Budget	0	0	136	0	0	136

New and Upgrade Programs

Project Description	Original Budget \$'000	Actuals at 31 Mar 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Section 42 Subsidiary Nuriootpa Centennial Park Authority						
Hoffman Oval New Toilets/Small Change Rooms	273	0	153	(137)	0	16
Community Pavilion Upgrade	0	0	65	0	0	65
Hoffman Oval Female Change Rooms	0	0	0	137	(137)	0
Total Asset New and Upgrade Budget	273	0	218	0	(137)	81

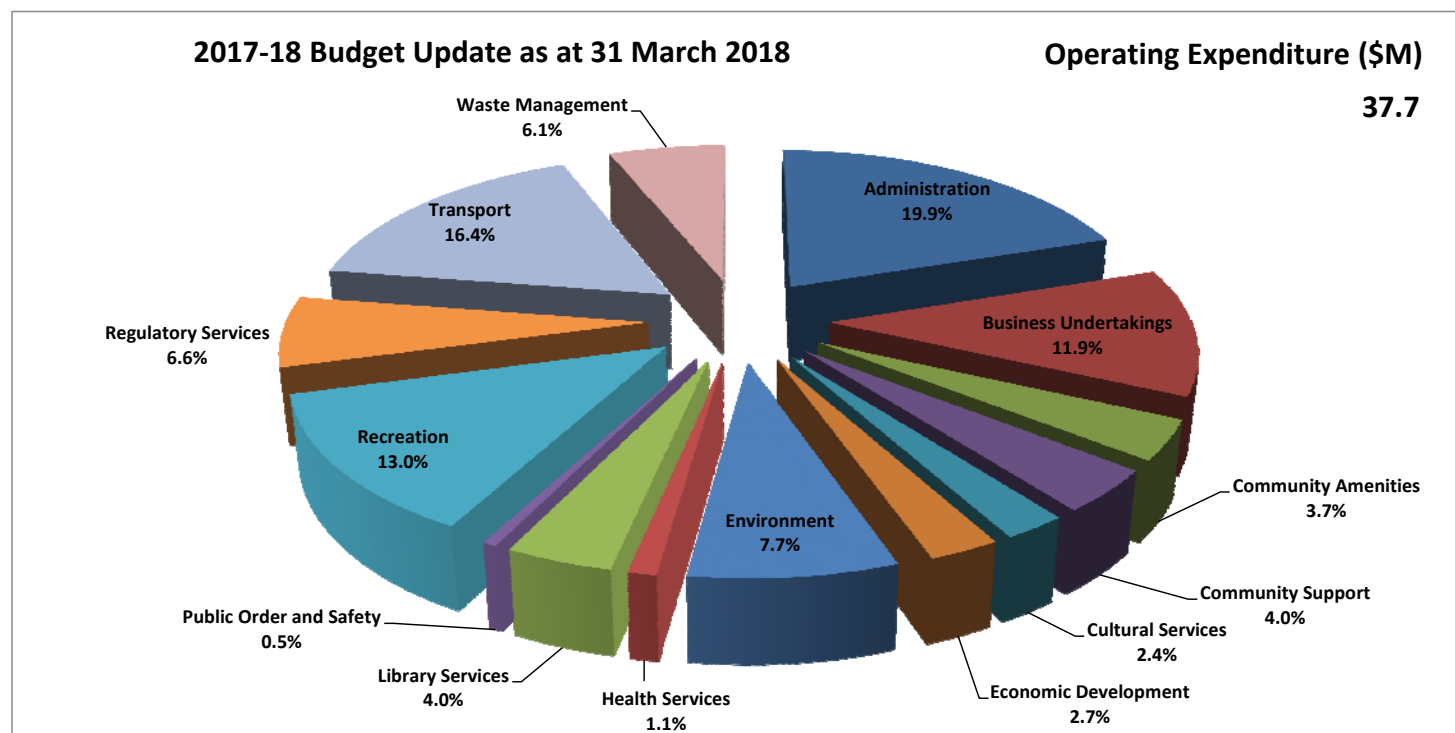
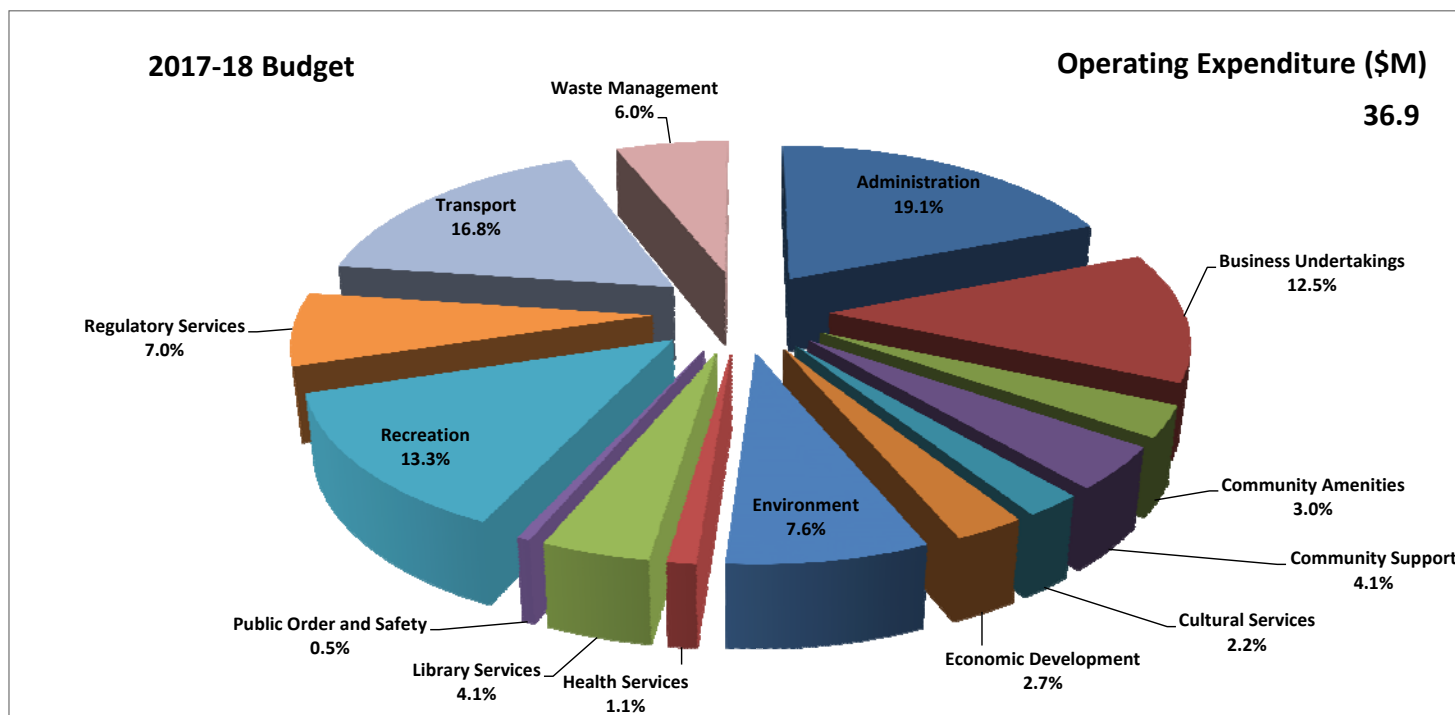
Grants, Contributions and Asset Sales

New and Upgrade Programs

Project Description	Original Budget \$'000	Actuals at 31 Mar 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Section 42 Subsidiary Nuriootpa Centennial Park Authority						
Community Pavilion Upgrade	0	13	13	0	0	13
	0	13	13	0	0	13

Functional Reporting Operating Expenditure

The following graphs show Budget operating expenditure for the 2017-18 year and the third Budget Update 2017-18 by the following functions: Administration, Business Undertakings, Community Amenities, Community Support, Cultural Services, Economic Development, Environment, Health Services, Library Services, Public Order and Safety, Recreation, Regulatory Services, Transport, Waste Management.



Capital Works Program 2017-18
(Excluding Nuriootpa Centennial Park Authority)

Divisions:

Executive Services
Development and Environmental Services
Corporate and Community Services
Works and Engineering

ES
DES
CCS
WES

Expenditure

Renewal and Replacement Programs

Project Description	Dept	Original Budget \$'000	Actuals at 31 Mar 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Building Assets		206	20	182	0	(35)	147
Nuriootpa Office Air-conditioning	CCS	70	0	87	18	0	105
Building Renewal and Replacement	CCS	136	0	75	(18)	(35)	22
Lyndoch Library Meeting Room Refurbishment	CCS	0	2	2	0	0	2
Clubrooms, Stockwell Recreation Park	CCS	0	18	18	0	0	18
Transport		3,177	2,171	3,827	(84)	(758)	2,985
Renewal and Replacement of Existing Footpaths	WES	51	224	301	(20)	0	281
Road Resealing Works (part R2R funded)	WES	1,563	713	1,235	(162)	(274)	799
Road Seal, Stockwell Road, Stockwell/Vine Vale Road, Vine Vale	WES	147	94	663	(97)	(440)	126
Road Resheeting Works	WES	1,312	724	1,087	(6)	(44)	1,037
Road Shoulder works	WES	104	67	204	0	0	204
Balmoral Road Safety project	WES	0	311	278	87	0	365
Internal Roads, Mount Pleasant Golf Course	WES	0	0	30	0	0	30
Tanunda to Gawler Bike Path	WES	0	29	29	0	0	29
Collins Street, Angaston - Remedial Works	WES	0	9	0	114	0	114
Bridges, Floodways and Major Culverts		303	17	303	0	(262)	41
Bridge Renewal Work - Melrose Street Footbridge	WES	50	1	50	0	(49)	1
Bridge Renewal Work	WES	253	0	253	(40)	(213)	0
Bethany Road Ford, Bethany	WES	0	16	0	40	0	40
Community Wastewater Management Systems (CWMS)		125	65	167	0	(25)	142
Vehicle Replacements	WES	80	65	122	0	0	122
WWTP Water Quality Upgrades - Various Treatment Plants	WES	20	0	20	0	0	20
Lagoon and Infrastructure Reconditioning of Aerators	WES	25	0	25	0	(25)	0
Stormwater Drainage		90	0	90	0	0	90
Drainage Inlet Capacity	WES	40	0	40	0	0	40
Drainage works - Maria Street, Tanunda open channel	WES	25	0	25	0	0	25
Drainage at Nuriootpa, Corner Buna Terrace and Kokoda Street	WES	25	0	25	0	0	25
Recreation Assets		398	212	514	0	(211)	303
Playground Equipment Renewal	WES	30	0	30	0	0	30
Tanunda Rec Park Oval Renewal	WES	120	1	202	0	(196)	6
WQVJP Oval Renewal	WES	99	101	106	0	0	106
Stockwell Rec Park Oval Renewal	WES	15	0	15	0	(15)	0
Sandy Creek Rec Park Oval Renewal	WES	76	98	103	0	0	103
Eden Valley Oval Renewal	WES	15	0	15	0	0	15
Springton Oval Renewal	WES	15	0	15	0	0	15
Moculta Oval Renewal	WES	15	0	15	0	0	15
Williamstown QVJP Recreation Park Fence Replacement	WES	13	12	13	0	0	13
Plant and Equipment		1,193	845	1,440	27	(33)	1,434
Plant, Machinery and Vehicles	WES	658	509	848	14	0	862
Office Vehicles	WES	427	303	476	(14)	(33)	429
General Inspector Vehicles	DES	25	33	33	0	0	33
Community Transport Vehicles	CCS	48	0	48	27	0	75
Minor Plant	WES	35	0	35	0	0	35
Library		70	21	70	0	0	70
Materials - Books - Public Library Scheme	CCS	58	11	58	0	0	58
Materials - Books - Local Purchase	CCS	12	10	12	0	0	12
Total Asset Renewal and Replacement Budget		5,562	3,351	6,593	(57)	(1,324)	5,212

Capital Works Program 2017-18 (Continued)

(Excluding Nuriootpa Centennial Park Authority)

Expenditure (Continued)

New and Upgrade Programs

Project Description	Dept	Original Budget \$'000	Actuals at 31 Mar 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Building Assets		129	120	358	(50)	(96)	212
Barossa Regional Gallery - Air Conditioning	CCS	89	0	89	0	(89)	0
Tanunda Depot Plant Shed	WES	40	0	40	0	0	40
Curdnatta Park - Kitchen Upgrade	CCS	0	3	3	0	0	3
Mount Pleasant Soldiers Memorial Hall - Heating	CCS	0	13	14	0	0	14
Talunga Park Toilets	CCS	0	60	59	0	0	59
Barossa Bushgardens Sales Shelter Shed	DES	0	0	7	0	(7)	0
The Rex 24/7 access project	CCS	0	44	60	(13)	0	47
Tanunda Recreation Park Show Hall Extension	ES	0	0	86	(37)	0	49
Transport		2,380	1,101	4,019	291	(756)	3,554
Angaston Main Street - Paving, Street Bins and Furniture	WES	152	0	152	0	0	152
Mount Pleasant Main Street Development	WES	168	0	168	0	0	168
Streetscaping - Townships	WES	80	0	80	0	0	80
Victoria Terrace/Eliza Street, Williamstown Footpaths	WES	60	1	60	47	(106)	1
New & Upgrade of Footpaths - SLGIP part grant funding	WES	960	416	1,380	138	0	1,518
Springton Residential Roads - SLGIP part grant funding	WES	960	79	1,233	0	(550)	683
Para Wirra Road Sealing (Special Local Road & Black Spot Funded (subject to grant funding application approval))	WES	0	450	351	106	0	457
Lucks Road Sealing	WES	0	8	114	0	(100)	14
Mildres Street Sealing	WES	0	6	256	0	0	256
Rifle Range Road - Schlunkes Gully Guard Railings	WES	0	40	39	0	0	39
Angaston Railway Precinct Upgrade	CCS	0	62	52	0	0	52
Jack Bobridge Track Cycle Connection	WES	0	5	100	0	0	100
Moore Road, Nuriootpa Sealing	WES	0	20	20	0	0	20
Twedies Gully Road, Lyndoch sealing	WES	0	14	14	0	0	14
Bridges, Floodways and Major Culverts		325	26	405	0	(280)	125
Williamstown QVJP Bridge Crossing at Entrance	WES	325	19	325	0	(280)	45
Bridge Upgrade Work	WES	0	0	0	0	0	0
Moculta Road Foot Bridge	WES	0	5	30	0	0	30
Stockwell Foot Bridge	WES	0	2	50	0	0	50
Community Wastewater Management Systems (CWMS)		332	37	405	0	(200)	205
Waste Water Treatment Plants Water Quality Upgrades	WES	280	7	280	0	(200)	80
Operation Emergency Drain Repairs	WES	40	12	40	0	0	40
Operation Construction of New IP	WES	12	0	12	0	0	12
Technology Changes - Router Upgrade, SCADA Screen Upgrade	WES	0	0	30	0	0	30
Mount Pleasant Waste Water Treatment Plant	WES	0	8	31	0	0	31
Williamstown - Rising Main Duplication	WES	0	10	12	0	0	12
Stormwater Drainage		950	1,237	2,105	(94)	0	2,011
Drainage Capacity Upgrade	WES	25	0	25	0	0	25
Nuriootpa Township Stormwater Management Plan	WES	60	0	60	0	0	60
Williamstown, Needles Road Road Crossing Drain Upgrade	WES	25	2	25	0	0	25
Nuriootpa Flood Mitigation Project	WES	603	705	942	0	0	942
James Sim Court, Kalbeeba Drainage	WES	100	3	197	0	0	197
Yettie Road, Williamstown Drainage	WES	55	0	55	0	0	55
Springton, Miller Street/Williamstown Road/Hamiltons Road Drainage Upgrade	WES	50	0	50	0	0	50
Mt Pleasant Open Channel Easement and Scour Protection - William Street	WES	20	0	20	0	0	20
Mt Pleasant Open Channel Easement and Scour Protection - Herriot Road	WES	12	0	12	0	0	12
Tanunda - Para Road - Drainage Upgrade	WES	0	447	574	(94)	0	480
Mount Pleasant - Phillis Street and Melrose Street - New Inlet Pits	WES	0	0	0	0	0	0
Mount Pleasant - Melrose Street to River - Channel Easement/Scour Protection	WES	0	2	17	0	0	17
Mount Pleasant - William Street - Underground Drainage	WES	0	0	0	0	0	0
Mount Pleasant - Tungkillio Road/Isaac Street - Channel Easement/Scour Protection	WES	0	51	50	0	0	50
Williamstown - George Street - Low Point Drainage Improvement	WES	0	6	28	0	0	28
Springton Drainage	WES	0	21	50	0	0	50
Kalbeeba Drainage	WES	0	0	0	0	0	0

Expenditure (Continued)

New and Upgrade Programs

Project Description	Dept	Original Budget \$'000	Actuals at 31 Mar 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Recreation Assets		278	23	993	(317)	(222)	454
Playground Equipment Upgrade	WES	70	0	70	0	0	70
Recreation Park Ovals Upgrade	WES	38	0	4	0	0	4
WQVJP Rec Park Oval Upgrade	WES	50	0	50	0	(45)	5
Talunga Rec Park Oval Upgrade	WES	20	0	20	0	0	20
The Big Project Implementation Project Management/Design Costs	CCS	100	3	106	0	0	106
Skate Park Projects	CCS	0	11	22	0	0	22
Upgrade Lyndoch Oval	WES	0	0	59	0	(54)	5
Upgrade Angaston Oval	WES	0	4	50	0	(40)	10
Tanunda Recreation Park Committee - Oval Lighting Upgrade	CCS	0	0	83	(83)	0	0
Tanunda Recreation Park Electrical upgrade	ES	0	5	529	(392)	(83)	54
Tanunda Recreation Park Oval - Acceleration Project	ES	0	0	0	30	0	30
Angaston Railway Precinct - Picnic Area	ES	0	0	0	12	0	12
Angaston Railway Precinct - Station	ES	0	0	0	86	0	86
Angaston Railway Precinct - Bike Track	ES	0	0	0	3	0	3
Angaston Railway Precinct - Play Area	ES	0	0	0	26	0	26
Angaston Railway Precinct - Entrance	ES	0	0	0	1	0	1
Plant and Equipment		49	11	71	0	(6)	65
Budgeting, Review & Long Term Financial plan Solutions Implementation	CCS	49	11	65	0	0	65
Bushgardens Quad Bike	DES	0	0	6	0	(6)	0
Furniture and Fittings		0	8	25	(6)	0	19
Williamstown Hall Chairs	CCS	0	8	15	(6)	0	9
Angaston Hall Chairs	CCS	0	0	10	0	0	10
Other Infrastructure		32	47	78	0	0	78
Eden Valley - Township Steel Sculptures	CCS	32	0	32	0	0	32
WQVJP Retaining Wall	CCS	0	47	46	0	0	46
Total Asset New and Upgrade Budget		4,475	2,610	8,459	(176)	(1,560)	6,723

Grants, Contributions and Asset Sales 2017-18

(Excluding Nuriootpa Centennial Park Authority)

Grants, Contributions and Asset Sales

Renewal and Replacement Programs

Project Description	Dept	Original Budget \$'000	Actuals at 31 Mar 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Transport		588	450	588	0	0	588
Road Resealing Works (part R2R funded)	WES	588	450	588	0	0	588
Community Wastewater Management Systems (CWMS)		40	21	40	0	0	40
Vehicle Replacements - Proceeds on trade-in	WES	40	21	40	0	0	40
Plant and Equipment		361	458	581	10	(17)	574
Plant, Machinery and Vehicles - Proceeds on trade-in	WES	111	225	286	0	0	286
Office Vehicles - Proceeds on trade-in	WES	213	211	258	0	(17)	241
General Inspector Vehicles - Proceeds on trade-in	DES	13	22	13	0	0	13
Community Transport Vehicles - Proceeds on trade-in	CCS	24	0	24	10	0	34
Library		58	33	58	0	0	58
Materials - Books - Public Library Scheme (Operating)	CCS	58	33	58	0	0	58
Total Asset Renewal and Replacement Budget		1,047	962	1,267	10	(17)	1,260

Grants, Contributions and Asset Sales

New and Upgrade Programs

Project Description	Dept	Original Budget \$'000	Actuals at 31 Mar 2018 \$'000	Full Year Revised Budget (RB) in Last Update \$'000	Budget adjustments Quarter 3 \$'000	C/Fwd to 2018/19 \$'000	Proposed Full Year Revised Budget (RB) \$'000
Building Assets		0	15	15	0	0	15
Barossa Regional Gallery - Air Conditioning	CCS	0	15	15	0	0	15
Transport		320	2,289	940	1,119	(1,376)	683
New & Upgrade of Footpaths - SLGIP part grant funding	WES	160	320	320	0	(160)	160
Springton Residential Roads - SLGIP part grant funding	WES	160	320	320	0	(160)	160
Angaston Railway Precinct Upgrade	WES	0	12	12	0	0	12
Para Wirra Road Sealing (Special Local Road & Black Spot Funded (subject to grant funding application approval))	WES	0	40	40	0	0	40
Mount Pleasant & Angaston Urban Design Framework Implementation	WES	0	96	96	0	0	96
Balmoral Road Safety project	WES	0	332	102	0	0	102
Jack Bobridge Track Cycle Connection	WES	0	50	50	0	0	50
Angaston Railway Precinct Open Space Project	ES	0	1,119	0	1,119	(1,056)	63
Stormwater Drainage		130	130	130	0	0	130
Nuriootpa Flood Mitigation Project	WES	130	130	130	0	0	130
Other Infrastructure		7	0	7	0	0	7
Eden Valley - Township Steel Sculptures	CCS	7	0	7	0	0	7
Total Asset New and Upgrade Budget		457	2,434	1,092	1,119	(1,376)	835