Annual Budget and Business Plan 2023/24

Budget Update - Quarterly

As at 30 September 2023

Budget Update Report

Annual Business Plan Report

Executive Summary

This report is a Budget Update as at 30 September 2023 for the 2023/24 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 2023/24 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 (excluding carried forward amounts from 2022/23) are highlighted below. For further details and information on the note numbers refer to variance adjustments within this report:

Long Term Financial Plan (LTFP) – Considerations

Since the adoption of the Budget, Council has made decisions on projects that have material financial implications not only for the 2023/24 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:

❖ Infrastructure expenditure on project scoping, designs and works with this budget update at $11.8m this includes additional and carried forward expenditure with this update at $988k, as well as reductions of $325k see more detail in this report.

❖ Office and Community Facilities inc. The Big Project (TBP) expenditure on project scoping, designs and works with this budget update at $15.2m this includes additional and carried forward expenditure with this update at $6.2m, as well as reduction in spends of $1.8m see more detail in this report.

❖ The Councils Community Wastewater Management Systems (CWMS) operating result and capital expenditure programs are transferred to/from a reserve held specifically for this service area. A review of the service charges and rating methodology is required to check the charge vs service provision in line with legislative and ESCOSA requirements.

Uniform Presentation of Finances

for the year ending 30 June 2024

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.

	Budget Adjustment Notes	Original Full Year Budget ($'000)	Actuals as at 30 Sep ($'000)	Carried Forward from last year ($'000)	Budget Adjustments Quarter 1 ($'000)	Proposed Full Year Revised Budget ($'000)	Proposed Full Year Revised Budget ($'000)
Income	1-7	45,014	39,045	0	466	45,480	45,480
Less Expenses	8-11	(47,359)	(11,072)	0	(185)	(47,544)	(47,544)
Operating Surplus / (Deficit)		(2,345)	27,973	0	281	(2,064)	(2,064)
Less Net Outlays on Existing Assets							
Capital Expenditure on Renewal and Replacement of Existing Assets	12	(8,031)	(782)	(2,520)	(23)	(10,574)	(10,574)
add back Depreciation, Amortisation and Impairment	10	10,170	2,542	0	0	10,170	10,170
add back Proceeds from Sale of Replaced Assets	13	224	0	0	(18)	206	206
		2,363	1,760	(2,520)	(41)	(198)	(198)
Less Net Outlays on New and Upgraded Assets							
Capital Expenditure on New and Upgraded Assets	14	(14,822)	(3,019)	(5,398)	2,134	(18,086)	(18,086)
add back Amounts Received Specifically for New and Upgraded Assets	15	2,838	896	313	(870)	2,281	2,281
add back Proceeds from Sale of Surplus Assets	16	0	110	0	0	0	0
		(11,984)	(2,013)	(5,085)	1,264	(15,805)	(15,805)
Net Lending / (Borrowing) for Financial Year		(11,966)	27,720	(7,605)	1,504	(18,067)	(18,067)

Uniform Presentation of Finances

Funding Source for the movement in Net Lending / (Borrowing)	**($'000)**
Original Full year Budget Net Lending / (Borrowing)	(11,966)
Carried Forward Budget Adjustments – Report on Financial Results Funds were held for these projects in cash and investments at 30 June 2023	(7,605)
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, August and September 2023	1,504
Proposed Full-year Revised Budget - Net Lending / (Borrowing)	(18,067)

Key Performance Indicators (KPI) – 2022/23

Key Performance Indicators (KPI)		Original Budget 30 June 24	Budget Update 30 Sep 23
Operating Surplus / (Deficit) ($'000)		(2,345)	(2,064)
Target	To achieve an operating breakeven position, or better, over any five year period.		
Notes	*Operating Deficit decreased by $281k as a result of a reduction of net costs of $185k and an increase in revenue of $466k. Due to the advance payment of Financial Assistance Grants totalling $2.086M (received June 2023) the true underlying budget position for 2023-24 is $22K surplus not $2.064M deficit.*		
Operating Surplus Ratio		(5.2%)	(4.5%)
Target	To achieve an operating surplus ratio of between -2% to 10.		
Notes	*The adopted LTFP 3 year average for this ratio was (4.3%), this update forecasts an annual result of (4.5%) which is outside of the target range. Using the last 2 years actuals 2022 at 6.4% and 2023 at 2.1% and this Budget update of (4.5%) the three year average is 1.2%, within the adopted target range of (2%) to 10%. Due to the advance payment of Financial Assistance Grants totalling $2.086M the true underlying budget position for 2023-24 is an operating surplus ratio of 0.05% well within the target range.*		
Net Financial Liabilities ($'000)		29,744	36,209
Target	Council's level of net financial liabilities (NFL) is no greater than its annual operating revenue and not less than zero.		
Notes	*Increase in Net Financial Liabilities due to carry forward of capital projects.*		
Net Financial Liabilities Ratio		66%	80%
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.		
Notes	*This ratio has increased; refer to the comments in the Net Financial Liabilities indicator above.*		
Asset Funding Renewal Ratio		122%	160%
Target	Capital outlays on renewing/replacing assets is greater than 80% but less than 110% of Infrastructure Asset Management Plans (previously Depreciation) over a rolling 3 year period, the ratio shown above is based on the spend for the current year only.		
Notes	*For the purposes of this Financial Indicator the 2023 Infrastructure Asset Management Plan (IAMP) does not contain renewal spend information. The Long Term Financial Plan (LTFP) required an annual spend for the major asset classes at $6,607k, the adopted 23/24 budget renewal spend is $8,031k that calculates a budget Asset Renewal Funding Ratio (ARFR) of 122%.* *The budget update asset renewal spend is now $10,574k using the LTFP annual spend of $6,607k the ARFR is 160%, this is greater than the original budgeted ARFR at 122% and above the adopted target- greater than 80% but less than 110%.*		

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2023/24 Adjustment Quarter 1
Operating Adjustments					
Administration	Admin Miscellaneous	Operating Grant - Financial Assistance	Financial Assistance Grant General additional to be paid	Addition to income (negative amount)	(113,233)
Works Operating	Sealed Roads - Repair/Maintenance	Operating Grant - Local Roads Grant	Additional Operating Grant - Local Roads	Addition to income (negative amount)	(243,956)
Library Services	Library - Adult Digital Literacy	Operating Grant - Other	Country Technology uplift grant	Addition to income (negative amount)	(8,395)
Library Services	Library - Adult Digital Literacy	Operating Grant - Other	Science Week grant	Addition to income (negative amount)	(11,295)
Grants, Subsidies and Contributions				***Note 4***	***(376,879)***
Financial Services	Administer Council investments	Interest Earned (LG Finance Auth.)	LGFA Bonus Distribution Payment	Addition to income (negative amount)	(23,058)
Investment Income				***Note 5***	***(23,058)***
Works Administration	Works Leave - Workers Compensation	Recoupments - Income Protection Insurance	Recognise W/Comp Claim Reimbursements - 1st quarter	Addition to income (negative amount)	(24,512)
Financial Services	Finance Leave - Workers Compensation	Recoupments - Income Protection Insurance	Recognise W/Comp Claim Reimbursements - 1st quarter	Addition to income (negative amount)	(35,009)
Corporate Services	Maintain Insurance Policies	Recoupments - Insurance Claims	Recoupments for Insurance Claims	Addition to income (negative amount)	(6,950)
Other Income				***Note 7***	***(66,471)***
Office of the Mayor and CEO	Council Meeting - Attend/support	Contractors - Other Services	Increase budget to support required upgrades to agenda system	Addition to expenditure (positive amount)	4,450
Office of the Mayor and CEO	Office of the Mayor and CEO	Legal Fees	Increase legal fees as approved by Council on 17/10/2023 - confidential report	Addition to expenditure (positive amount)	11,500
Office of the Mayor and CEO	Office of the Mayor and CEO	Consultants - Other	Amend budget as approved by Coucill 17/10/2023	Addition to expenditure (positive amount)	10,000
Office of the Mayor and CEO	Community Events	Contributions - Other	Increase budget as per Council authorisation 17/10/23	Addition to expenditure (positive amount)	30,000
Organisational Development	Strategic Plan Updates	Consultants - Other	Strategic and Character Area Planning Costs	Addition to expenditure (positive amount)	50,000
Planning Services	Assessment and Advice- Planning	Contractors - Works Contract Labour Staff	New Chairs and Sit Stand Desk	Transfer From - expenditure (negative amount)	(1,750)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2023/24 Adjustment Quarter 1
Operating Adjustments					
Planning Services	Assessment and Advice- Planning	Direct Purchases - Assets < $5,000	New Chairs and Sit Stand Desk	Transfer To - expenditure (positive amount)	1,750
Library Services	Library - Adult Digital Literacy	Direct Purchases - Other	Country Technology uplift grant spend	Addition to expenditure (positive amount)	8,395
Library Services	Library - Adult Digital Literacy	Direct Purchases - Other	Science Week grant spend	Addition to expenditure (positive amount)	11,295
Planning Services	Heritage Grant Fund	Donations - Sundry	To carry funds over from 2022-2023 in order to support Heritage Grants	Carried forward income (negative amount)	(4,500)
Administration	Admin Vehicle - Other	Energy Costs - Fuel & Lubricants	Increase Fuel Budget in line with actuals	Addition to expenditure (positive amount)	2,500
Planning Services	Assessment and Advice- Planning	Energy Costs - Fuel & Lubricants	Increase Fuel Budget in line with actuals	Addition to expenditure (positive amount)	10,000
Corporate Services	Procurement Shared Services	Energy Costs - Fuel & Lubricants	Increase Fuel Budget in line with actuals	Addition to expenditure (positive amount)	3,000
Regulatory Services	Dog and Cat Control	Energy Costs - Fuel & Lubricants	Increase Fuel Budget in line with actuals	Addition to expenditure (positive amount)	10,000
Health Services	Assessment and Advice - Health	Energy Costs - Fuel & Lubricants	Increase Fuel Budget in line with actuals	Addition to expenditure (positive amount)	5,000
Office of the Mayor and CEO	Support Other LGA Bodies	Contributions - LGAs	LGA Membership	Addition to expenditure (positive amount)	2,897
Corporate Services	Risk Management	Consultants - Other	Legislated Update - Floorplans and Emergency Evacution Requirements	Addition to expenditure (positive amount)	3,500
Corporate Services	Manage OHS&W responsibilities	Contractors - Other Services	Legislated Update - Floorplans and Emergency Evacuations	Addition to expenditure (positive amount)	27,000
Offices and Community Facilities	Community Building - Repair	Contractors - Fire Equipment Servicing	Above budgeted amount required for replacement portables defected during recent inspection.	Transfer From - expenditure (negative amount)	(2,450)
Offices and Community Facilities	Rec Park - Talunga (Mt Pleasant)	Contractors - Fire Equipment Servicing	Above budgeted amount required for replacement portables defected during recent inspection.	Transfer To - expenditure (positive amount)	1,505
Offices and Community Facilities	Hall - Mt Pleasant	Contractors - Fire Equipment Servicing	Above budgeted amount required for replacement portables defected during recent inspection.	Transfer To - expenditure (positive amount)	945
Offices and Community Facilities	Community Assets & Facilities	Contractors - Other Services	Above budgeted amount required for replacement of concourse grating that has degraded in the off season and identified during internal safety audit.	Transfer From - expenditure (negative amount)	(13,669)
Offices and Community Facilities	Williamstown Swimming Pool	Contractors - Bldg Maintenance Services	Above budgeted amount to repair community entry gates that had become unsafe to operate. (possible Capital investment)	Transfer To - expenditure (positive amount)	4,241
Offices and Community Facilities	Rec Park - Stockwell	Contractors - Bldg Maintenance Services	Above budgeted amount to repair community entry gates that had become unsafe to operate. (possible Capital investment)	Transfer To - expenditure (positive amount)	9,428
Materials, Contract and Other Expenses				***Note 9***	***185,037***
Depreciation, Amortisation and Impairment				***Note 10***	***0***
Finance Costs				***Note 11***	***0***
NET TOTAL - Operating Adjustments					***(281,371)***

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2023/24 Adjustment Quarter 1	Favourable/ Unfavourable
Capital Expenditure on Renewal and Replacement of existing assets						
Offices and Community Facilities	Misc Buildings Renewal	Capital Exp-Misc Community properties	Capital Exp Bldgs - Contractors	Carry Forward from 2022-23 to 2023-24	185,076	Unfavourable
Offices and Community Facilities	Lyndoch Land Purchase	Capital Exp-Lyndoch Rec Park	Capital Exp Land - Other	Carry Forward from 2022-23 to 2023-24	1,539,716	Unfavourable
Library Services	LIBRARY & BRANCH OFFICE, MOUNT PLEASANT	Capital Exp-Libraries	Cap Exp Furn & Fitt - Contractors	Carry Forward from 2022-23 to 2023-24	10,150	Unfavourable
Works Capital - Roads Sheeted	Road Pave - Mount Road Mount Crawford	Capital Exp-Road Resheeting	Capital Expenditure Structures - Contrac	Carry Forward from 2022-23 to 2023-24	40,767	Unfavourable
Works Capital - Roads Sheeted	Road Pave - Mount Road Mount Crawford	Capital Exp-Road Resheeting	Capital Expenditure Structures - Materia	Carry Forward from 2022-23 to 2023-24	27,317	Unfavourable
Works Capital - Roads Sheeted	Road Pave - Mount Road Mount Crawford	Capital Exp-Road Resheeting	Capital Expenditure Structures - Internal Plant H	Carry Forward from 2022-23 to 2023-24	13,050	Unfavourable
Environmental Services	Swimming Pool, BV Recreation Centre	Capital Exp-Bushgardens	Capital Expenditure Bldgs - Contractors	Carry Forward from 2022-23 to 2023-24	174,850	Unfavourable
Works Capital - Roads Sheeted	Road Pave - Craneford Road Eden Valley	Capital Exp-Road Resheeting	Capital Expenditure Structures - Materia	Carry Forward from 2022-23 to 2023-24	61,200	Unfavourable
Works Capital - Roads Sheeted	ROAD PAVE,MARLEY RD, Mount Pleasant	Capital Exp-Road Resheeting	Capital Expenditure Structures - Contrac	Carry Forward from 2022-23 to 2023-24	27,000	Unfavourable
Works Capital - Roads Sheeted	ROAD PAVE,MARLEY RD, Mount Pleasant	Capital Exp-Road Resheeting	Capital Expenditure Structures - Materia	Carry Forward from 2022-23 to 2023-24	32,400	Unfavourable
Works Capital - Roads Sheeted	ROAD PAVE,JOHNS RD,MT PLEASANT	Capital Exp-Road Resheeting	Capital Expenditure Structures - Contrac	Carry Forward from 2022-23 to 2023-24	27,000	Unfavourable
Works Capital - Roads Sheeted	ROAD PAVE,JOHNS RD,MT PLEASANT	Capital Exp-Road Resheeting	Capital Expenditure Structures - Materia	Carry Forward from 2022-23 to 2023-24	3,000	Unfavourable
Works Capital	TRUCK, Arboriculture Tower Truck	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	250,000	Unfavourable
Works Administration	Office Vehicle- Capital Project Officer	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	25,000	Unfavourable
Works Administration	Office Vehicle - Manager Works & Operations	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	29,917	Unfavourable
Community Services - Community Transport	Office Vehicle - Community Transport Vehicle 1	Capital Exp-Community Transport Scheme	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	34,000	Unfavourable
Works Capital	Works Ute 2	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	40,000	Unfavourable
Offices and Community Facilities	Lyndoch Land Purchase	Capital Exp-Lyndoch Rec Park	Capital Expenditure Land - Other	Addition to expenditure (positive amount)	10,000	Unfavourable
Works Capital	KERB, JULIUS STREET, TANUNDA	Capital Exp-Kerbs	Capital Expenditure Structures - Contrac	Transfer From - expenditure (negative amount)	(130,000)	Favourable
Offices and Community Facilities	Williamstown Hall Flooring	Capital Exp-Williamstown Hall	Capital Expenditure Equip - Materials	Transfer to - expenditure (Positive amount)	49,715	Unfavourable
Offices and Community Facilities	Gallery Gutter Works	Capital Exp-Barossa Regional Gallery	Capital Expenditure Structures - Contrac	Transfer to - expenditure (Positive amount)	18,500	Unfavourable
Offices and Community Facilities	Misc Buildings Renewal	Capital Exp-Misc Community properties	Capital Expenditure Bldgs - Contractors	Transfer From - expenditure (negative amount)	(75,215)	Favourable
Offices and Community Facilities	Upgrade Tanunda Oval	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	Addition to expenditure (positive amount)	150,000	Unfavourable
Works Capital Bridges	Bridge - Smyth Road Tanunda	Capital Exp-Bridges	Capital Expenditure Structures - Contrac	Transfer From - expenditure (negative amount)	(250,000)	Favourable
Offices and Community Facilities	Upgrade Tanunda Oval	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	Transfer to - expenditure (Positive amount)	250,000	Unfavourable
Capital Expenditure on Renewal and Replacement of Existing Assets				***Note 12***	**2,543,443**	
NET TOTAL - Asset Renewal/Replacement Adjustments					**2,543,443**	

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2023/24 Adjustment Quarter 1	Favourable/ Unfavourable
			Capital Expenditure on New and Upgraded assets			
Offices and Community Facilities	Samuel Road Stand Alone Solar	Capital Exp-Misc Community properties	Capital Expenditure Structures - Contrac	Transfer to - expenditure (Positive amount)	7,000	Unfavourable
Works Capital	ROAD SEAL,JULIUS ST,TANUNDA	Capital Exp - Road resealing	Capital Expenditure Structures - Contrac	Transfer to - expenditure (Positive amount)	130,000	Unfavourable
Offices and Community Facilities	Lyndoch Recreation Park Change/Club Rooms	Capital Exp-Lyndoch Rec Park	Capital Expenditure Structures - Contrac	Reduction to expenditure (negative amount)	(2,591,504)	Favourable
Offices and Community Facilities	New Public Toilet - Tanunda Rec Park	Capital Exp-Tanunda Rec Park	Capital Expenditure Bldgs - Materials	Addition to expenditure (positive amount)	63,000	Unfavourable
Offices and Community Facilities	Mt Pleasant Caravan Park Upgrade	Capital Exp-Talunga Caravan Park	Capital Expenditure Structures - Contrac	Addition to expenditure (positive amount)	246,840	Unfavourable
Works Capital	Barossa Rugby Park - The Big Project	Capital Exp - Other Sporting Reserves	Capital Exp - Salaries	Transfer to - expenditure (Positive amount)	50,000	Unfavourable
Offices and Community Facilities	The Big Project - Buildings Phase 1 Implementation	Capital Exp-Misc Community properties	Capital Exp - Salaries	Transfer From - expenditure (negative amount)	(50,000)	Favourable
Offices and Community Facilities	The Big Project - Recreation Phase 1 Implementation	Capital Exp-Misc Community properties	Capital Exp - Salaries	Transfer From - expenditure (negative amount)	(50,000)	Favourable
Works Capital	Barossa Rugby Park - The Big Project	Capital Exp-Other Sporting Reserves	Capital Expenditure Structures - Contrac	Addition to expenditure (positive amount)	10,000	Unfavourable
Information Technology	ICT Software/Hardware	Capital Exp-Computer Equipment and system improvements	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	149,404	Unfavourable
Information Technology	Intranet	Capital Exp-Computer Equipment and system improvements	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	84,160	Unfavourable
Information Technology	Website Development Project	Capital Exp-Computer Equipment and system improvements	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	20,000	Unfavourable
Offices and Community Facilities	Tanunda Recreation Park Change/Club Rooms	Capital Exp-Tanunda Rec Park	Capital Exp - Salaries	Transfer to - expenditure (Positive amount)	50,000	Unfavourable
Sec 41 Committees - Gallery	Barossa Regional Gallery Air Conditioning	Capital Exp-Barossa Regional Gallery	Capital Exp Bldgs - Contractors	Carry Forward from 2022-23 to 2023-24	88,745	Unfavourable
Offices and Community Facilities	Show Hall Upgrade - Tanunda Recreation Park	Capital Exp-Tanunda Rec Park	Capital Exp Structures - Contractors	Carry Forward from 2022-23 to 2023-24	22,981	Unfavourable
Offices and Community Facilities	Tanunda Recreation Park - Oval	Capital Exp-Tanunda Rec Park	Capital Exp Structures - Contractors	Carry Forward from 2022-23 to 2023-24	20,479	Unfavourable
Offices and Community Facilities	The Big Project - Buildings Phase 1 Implementation	Capital Exp-Misc Community properties	Capital Exp Structures - Contractors	Carry Forward from 2022-23 to 2023-24	104,195	Unfavourable
Offices and Community Facilities	The Big Project - Buildings Phase 1 Implementation	Capital Exp-Misc Community properties	Capital Exp - Salaries	Carry Forward from 2022-23 to 2023-24	13,373	Unfavourable
Offices and Community Facilities	The Big Project - Recreation Phase 1 Implementation	Capital Exp-Misc Community properties	Capital Exp Structures - Contractors	Carry Forward from 2022-23 to 2023-24	110,000	Unfavourable
Offices and Community Facilities	The Big Project - Recreation Phase 1 Implementation	Capital Exp-Misc Community properties	Capital Exp - Salaries	Carry Forward from 2022-23 to 2023-24	5,000	Unfavourable
Offices and Community Facilities	Barossa Rugby Park - The Big Project	Capital Exp-Barossa Rugby Precinct	Capital Exp Structures - Contractors	Carry Forward from 2022-23 to 2023-24	1,552,549	Unfavourable
Works Capital	Barossa Visitor Centre Carpark Sealing	Capital Exp-Kerbs	Capital Exp Structures - Contractors	Carry Forward from 2022-23 to 2023-24	21,326	Unfavourable
Offices and Community Facilities	Nuriootpa Office Led Lighting Replacement	Capital Exp-Misc properties	Capital Exp - Salaries	Carry Forward from 2022-23 to 2023-24	52,270	Unfavourable

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2023/24 Adjustment Quarter 1	Favourable/ Unfavourable
			Capital Expenditure on New and Upgraded assets			
Offices and Community Facilities	The Rex LED Lighting Replacement	Capital Exp -The Rex Barossa Aquatic Fitness	Capital Exp Bldgs - Contractors	Carry Forward from 2022-23 to 2023-24	21,007	Unfavourable
Offices and Community Facilities	Mt Pleasant Caravan Park Upgrade	Capital Exp-Mt Pleasant Caravan Park (Talunga)	Capital Exp Bldgs - Materials	Carry Forward from 2022-23 to 2023-24	18,700	Unfavourable
Offices and Community Facilities	Mt Pleasant Caravan Park Upgrade	Capital Exp-Mt Pleasant Caravan Park (Talunga)	Capital Exp Structures - Contractors	Carry Forward from 2022-23 to 2023-24	672,694	Unfavourable
Nuriootpa Centennial Park	Nuriootpa Soccer Clubrooms	Capital Exp-Nuriootpa Recreation Park	Capital Exp Structures - Contractors	Carry Forward from 2022-23 to 2023-24	1,100,990	Unfavourable
Nuriootpa Centennial Park	Nuriootpa Soccer Civil Infrastructure	Capital Exp-Nuriootpa Recreation Park	Capital Exp Structures - Contractors	Carry Forward from 2022-23 to 2023-24	153,223	Unfavourable
Offices and Community Facilities	Tanunda Recreation Park Change/Club Rooms	Capital Exp-Tanunda Rec Park	Capital Exp Structures - Contractors	Carry Forward from 2022-23 to 2023-24	662,071	Unfavourable
Information Technology	Finance Budgeting Software	Capital Exp-Computer Equipment and system improvements	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	40,653	Unfavourable
Works Capital Stormwater	Drainage Maria Street Open Channel	Capital Exp-S/W Drainage	Capital Expenditure Structures - Contrac	Carry Forward from 2022-23 to 2023-24	61,825	Unfavourable
Nuriootpa Centennial Park	LIBRARY & BRANCH OFFICE, NURIOOTPA	Capital Exp-Nuriootpa Caravan Park	Capital Expenditure Structures - Contrac	Carry Forward from 2022-23 to 2023-24	20,000	Unfavourable
Offices and Community Facilities	LIBRARY & BRANCH OFFICE, NURIOOTPA	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	Carry Forward from 2022-23 to 2023-24	24,550	Unfavourable
Works Capital - Road Seal	Road Seal - Moculta Road Moculta	Capital Exp - Road resealing	Capital Expenditure Structures - Contrac	Carry Forward from 2022-23 to 2023-24	25,000	Unfavourable
Works Capital Stormwater	Road Drain - Elizabeth Street Tanunda	Capital Exp-S/W Drainage	Capital Expenditure Structures - Contrac	Carry Forward from 2022-23 to 2023-24	45,400	Unfavourable
Information Technology	Mobile Phone Fleet	Capital Exp-Computer Equipment and system improvements	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	50,000	Unfavourable
Information Technology	Pathway System	Capital Exp-Computer Equipment and system improvements	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	84,957	Unfavourable
Information Technology	Switching Technology	Capital Exp-Computer Equipment and system improvements	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	40,000	Unfavourable
Information Technology	Asset Management System	Capital Exp-Computer Equipment and system improvements	Capital Expenditure Equip - Materials	Carry Forward from 2022-23 to 2023-24	132,775	Unfavourable
Capital Expenditure on New and Upgraded Assets				***Note 14***	**3,263,663**	Unfavourable
Amounts received specifically for New and Upgraded Assets/Profit and loss for asset disposal						
Works Ovals and Open Space	Tanunda Rec Park	Tanunda Rec Park Clubrooms/Amenities Buildings	Capital Contributions - Other	Addition to income (negative amount)	(20,000)	Favourable
Equipment Sales	Equipment Sales	Equipment Sales	Equipment Sales	Reduction to income (positive amount)	16,500	Unfavourable
Works Ovals and Open Spaces	Angas Recreation Park Junior Oval/Recreation Landscaping Contributions	Angas Recreation Park Junior Oval/Recreation Landscaping Contributions	Capital Contributions - Other	Carry Forward from 2022-23 to 2023-24	(313,000)	Favourable
Works Operating	Lyndoch Rec Park	Lyndoch Recreation Park	Capital Grant	Reduction to income (positive amount)	890,381	Unfavourable
Amounts Received Specifically for New and Upgraded Assets				***Note 15***	**573,881**	
NET TOTAL - Asset New/Upgrade Adjustments					**3,837,544**	
NET TOTAL - Capital Adjustments			***Note: for reconciliation purposes the report includes Approved Carried Forw***		**6,380,988**	

Statement of Comprehensive Income

for the year ending 30 June 2024

	Budget Adjustment Notes	Original Full Year Budget ($'000)	Actuals as at 30 Sep ($'000)	Carried Forward ($'000)	Budget Adjustments Quarter 1 ($'000)	Proposed Full Year Revised Budget ($'000)
Income						
Rates	1	37,892	37,830		0	37,892
Statutory Charges	2	828	140			828
User Charges	3	3,837	232	0		3,837
Grants, Subsidies and Contributions	4	1,471	408		377	1,848
Investment Income	5	152	21		23	175
Reimbursements	6	62	21			62
Other Income	7	772	393	0	66	838
Net Gain – Joint Ventures and Associations		0	0			0
Total Revenues		45,014	39,045	0	466	45,480
Expenses						
Employee Costs	8	17,478	4,047		0	17,478
Materials, Contracts and Other Expenses	9	18,426	4,445	0	185	18,611
Depreciation, Amortisation and Impairment	10	10,170	2,542			10,170
Finance Costs	11	1,285	38			1,285
Net Loss – Joint Ventures and Associations		0	0			0
Total Expenses		47,359	11,072	0	185	47,544
Operating Surplus / (Deficit)		(2,345)	27,973	0	281	(2,064)
Physical Resources Received Free of Charge		0				0
Asset Disposal and Fair Value	16	(854)				(854)
Amounts Received Specifically for New or Upgraded Assets	15	2,838	896	313	(870)	2,281
Net Surplus / (Deficit)		(361)	28,869	313	(589)	(637)
Changes in revaluation surplus - infrastructure, property, plant and equipment		0	0	0	0	0
Infrastructure, property, plant and equipment Impairment (Expense)/Recoupments offset to Asset Revaluation Reserve		0	0	0	0	0
Total Other Comprehensive Income		0	0	0	0	0
Total Comprehensive Income		(361)	28,869	313	(589)	(637)

Capital Program 2023/24					
Description	**2023/24 Budget**	**Actuals as at 30 Sept**	**Carry forwards**	**Budget Adjustments Quarter 1**	**Proposed Full Year Revised Budget**
CORPORATE AND COMMUNITY SERVICES	**11,453,582**	**2,942,153**	**6,477,670**	**(1,786,449)**	**16,144,803**
Community Services - Community Transport	**65,000**	**94,344**	**34,000**	**0**	**99,000**
Community Transport Vehicles	65,000	94,344	34,000	0	99,000
Library Services	**90,470**	**1,040**	**0**	**0**	**90,470**
Library Books	90,470	1,040	0	0	90,470
Barossa Regional Gallery	**0**	**0**	**88,745**	**0**	**88,745**
Barossa Regional Gallery Air Conditioning	0	0	88,745	0	88,745
Corporate Services and Business Innovation	**518,000**	**1,592**	**149,404**	**0**	**667,404**
ICT Software/Hardware - (part carried forward)	518,000	1,592	149,404	0	667,404
Offices and Community Facilities	**10,780,112**	**2,845,177**	**6,205,521**	**(1,786,449)**	**15,199,184**
The Big Project - Salary, design and preparation	200,000	134,478	232,568	(100,000)	332,568
Soccer Development Contribution ($200k consolidated)	200,000	0	0	0	200,000
Aquatic Swimming Pool, Kokoda Road - Swimming Championships	42,000	0	0	0	42,000
Talunga Pak Light Replacement	200,000	1,000	0	0	200,000
Tanunda Oval Renovation	1,190,000	131,512	0	400,000	1,590,000
Barossa Culture Hub - The Big Project	250,000	(238)	0	0	250,000
Barossa Rugby Park - The Big Project (Infrastructure Projects Grant Programs) (part carried forward)	2,444,473	871,860	1,552,549	60,000	4,057,022
Library & Branch Office, Mount Pleasant	0	0	10,150	0	10,150
Library & Branch Office, Nuriootpa	0	0	44,550	0	44,550
Lyndoch Land purchase	0	220	1,539,716	10,000	1,549,716
Lyndoch Rec Park Change/Clubrooms	3,841,504	7,568	0	(2,591,504)	1,250,000
Nuriootpa Soccer Clubrooms (carried forward)	1,300,000	16,600	1,100,990	0	2,400,990
Nuriootpa Soccer Civil Infrastructure	0	704	153,223	0	153,223
Nuriootpa Soccer Infrastructure Pitches	0	5,876	0	0	0
Rex Water Heaters	165,150	18,488	174,850	0	340,000
Stockwell Park Civil Works/Signage/Landscaping	0	(9)	0	0	0
Talunga Caravan Park Facilities (carried forward)	0	859,180	691,394	246,840	938,234
Tanunda Recreation Park Junior Sports Field (part carried forward - Infrastructure Projects Grant Programs)	0	20,209	0	0	0
Tanunda Recreation Park - Oval Widening	0	5,189	20,479	0	20,479
Tanunda Recreation Park Playground (Open Space and Places for People Grant Funding) (carried forward)	0	1,150	0	0	0
Tanunda Recreation Park Cricket Nets (Infrastructure Projects Grant Programs)	0	21,260	0	0	0
Tanunda Rec Park Change/Club Rooms	946,985	750,129	662,071	50,000	1,659,056
Tanunda Recreation Park - Show Hall Upgrade Retention (carried forward)	0	0	22,981	0	22,981
New Public Toilet - Tanunda Recreational Park	0	0	0	63,000	63,000
Williamstown Hall Floor Resurfacing	0	0	0	49,715	49,715
Samuel Road Stand Alone Solar	0	0	0	7,000	7,000
Barossa Gallery Gutter Works	0	0	0	18,500	18,500
EXECUTIVE SERVICES	**0**	**35,100**	**132,775**	**0**	**132,775**
Asset Management System	0	35,100	132,775	0	132,775

Capital Program 2023/24 (Continued)					
Description	**2023/24 Budget**	**Actuals as at 30 Sept**	**Carry forwards**	**Budget Adjustments Quarter 1**	**Proposed Full Year Revised Budget**
NURIOOTPA CENTENNIAL PARK AUTHORITY	**200,000**	**2,120**	**319,770**	**0**	**519,770**
Finance Budgeting Software (carried forward)	0	0	40,653	0	40,653
Intranet	0	0	84,160	0	84,160
Mobile Phone Fleet	0	0	50,000	0	50,000
Pathway System	0	2,120	84,957	0	84,957
Switching Technology	0	0	40,000	0	40,000
Website Development Project	0	0	20,000	0	20,000
NCPA - Amenities Facilities - 'C' Block amenities upgrade	180,000	0	0	0	180,000
NCPA - 'Internal Roadworks	20,000	0	0	0	20,000
WORKS AND ENGINEERING	**11,199,564**	**849,105**	**988,556**	**(325,215)**	**11,862,905**
Bridges	**503,500**	**941**	**0**	**0**	**150,000**
Lyndoch Valley road, Lyndoch Footbridge Replacement	150,000	1,177	0	0	150,000
Moss Smith Brodge - Design Only	103,500	506	0	0	103,500
Moculta Road Bridge - Design only	0	(743)	0	0	0
Smyth Road Tanunda Bridge (part carried forward)	250,000	0		(250,000)	0
Buildings	**330,000**	**10,451**	**185,076**	**(75,215)**	**439,861**
Community Buildings and Office/ Depot Works	330,000	51	185,076	(75,215)	439,861
Nuriootpa Office - LED Lighting Replacement	0	4,150	52,270	0	52,270
The Rex Barossa Aquatic and Fitness Centre - LED Lighting Replacement	0	6,250	21,007	0	21,007
Footpaths	**490,641**	**63,169**	**0**	**0**	**490,641**
Northern Side Kalimna Road	100,000	0	0	0	100,000
Atze Park upgrade	0	6,285	0	0	0
Footpath Renewal Budget - Salaries	390,641	56,884	0	0	390,641
Motor Vehicles, Plant and Equipment	**775,000**	**206,774**	**344,917**	**0**	**1,119,917**
General Inspector, Office and Other Vehicles (part carried forward)	325,000	0	0	0	325,000
Motor Vehicles Renewal - including Depot Utes	400,000	-24,278	0	0	400,000
Backhoe	0	1,144	0	0	0
Depot - Tractor	0	-1,851	0	0	0
Depot 8x5 Tip Trailer 1	0	32	0	0	0
Depot 8x5 Tip Trailer 2	0	32	0	0	0
Depot 8x5 Tip Trailer 3	0	259	0	0	0
Excavator	0	-6,519	0	0	0
Loader Volvo	0	-31,535	0	0	0
Minor Plant	50,000	1,876	0	0	50,000
Motor Vehicles Renewal	0	34,847	54,917	0	54,917
Mower 1 – Oval Reel Mower	0	868	0	0	0
Mower 2 – Front deck open space mower	0	5,701	0	0	0
Mower 3 – Front deck open space mower	0	2,754	0	0	0
Mower 4 – Small zero turn mower	0	325	0	0	0
Mower Trailer 1	0	32	0	0	0
Mower Trailer 2	0	67	0	0	0
Mower Trailer 3	0	125	0	0	0
Plant and Equipment	0	299,191	290,000	0	290,000
Motor Vehicle, Plant & Equipment		-72,971	0	0	0
Plant Trailer	0	3,380	0	0	0
Turf Ute 1	0	200	0	0	0
Turf Ute 2	0	-580	0	0	0
Turf Ute 3	0	998	0	0	0
Works Ute 3	0	3,327	0	0	0
Works Gardener 4.5T Truck	0	-3,967	0	0	0
4.5 Tonne Truck	0	-6,683	0	0	0
Parks and Gardens	**161,784**	**15,816**	**0**	**0**	**161,784**
Recreation assets- including internal roads	59,384	0	0	0	59,384
Krieg Park BMX Track	0	15,000	0	0	0
Playground Equipment Renewal	30,000	0	0	0	30,000
Playground	72,400	51	0	0	72,400
Tanunda Recreation Park Oval Renewal	0	765	0	0	0
Road Resheeting	**1,064,848**	**55,269**	**278,057**	**0**	**1,342,905**
Resheeting Budget Contingency	1,064,848	0	0	0	1,064,848
E Lorkes Road Springton	0	885	0	0	0
Resheet Program	0	49,096	231,734	0	231,734
Heggies Range Road Eden Valley	0	944	0	0	0
Keyneton Road Moculta	0	1,045	0	0	0
MacDonnell Street (Basedow Road to Bushman Street) Tanunda	0	51	0	0	0
Seven Steps Road Flaxman Valley	0	886	0	0	0
Short Row Angaston	0	886	0	0	0
South Terrace Angaston	0	443	0	0	0
Springton Road Williamstown	0	443	0	0	0
Staehr Street Nuriootpa	0	443	0	0	0
Tolley Road Nuriootpa	0	443	0	0	0
Goldfields Rd, Cockatoo Valley	0	95	0	0	0
Middleton Road Cockatoo Valley	0	(1,114)	0	0	0
Moculta Road Moculta	0	887	25,000	0	25,000
Research Road, Tanunda	0	(510)	0	0	0
Road Reseal Program Budget (Spray and Asphalt)	0	188	0	0	0
Yaldara Drive, Lyndoch	0	158	0	0	0
Barossa Visitor Centre Carpark Upgrade	0	0	21,323	0	21,323

Capital Program 2023/24 (Continued)					
Description	**2023/24 Budget**	**Actuals as at 30 Sept**	**Carry forwards**	**Budget Adjustments Quarter 1**	**Proposed Full Year Revised Budget**
Road Sealing	**120,000**	**1,738**	**0**	**0**	**120,000**
Fife Street sealing- design	30,000	886	0	0	30,000
Gawler Recreation Park	0	852	0	0	0
Signage track system in townships	90,000	0	0	0	90,000
Road Construction, Resealing	**3,953,801**	**260,656**	**0**	**0**	**3,953,801**
Craneford Road, Flaxman Valley	410,000	1,345	0	0	410,000
Julius Street, Tanunda Reconstruction (part carried forward)	520,000	16,719	0	0	520,000
Keyneton Road Moculta	220,000	1,425	0	0	220,000
Road Pavements (formed)	0	133,009	0	0	0
Meadow Road, Kalbeeba	120,000	918	0	0	120,000
Road Reseal Program Budget (Spray and Asphalt)	1,763,801	101,799	0	0	1,763,801
Melrose Street Mt Pleasant	920,000	5,441	0	0	920,000
Road Shoulders	**127,082**	**2,423**	**0**	**0**	**127,082**
Road Shoulders Program	127,082	2,423	0	0	127,082
Stormwater	**945,153**	**52,964**	**107,228**	**0**	**1,052,381**
Baird Street, drainage upgrade	500,000	13,144	0	0	500,000
Calton Road to Hameister Court Drainage, Kalbeeba	368,740	0	0	0	368,740
Project Management Salaries	76,413	37,524	0	0	76,413
Elizabeth Street Tanunda	0	1,162	45,400	0	45,400
Maria Street Tanunda Drainage Swale	0	0	61,828	0	61,828
Yettie Road Williamstown	0	1,134	0	0	0
Community Wastewater Management System (CWMS)	**2,727,755**	**178,904**	**0**	**0**	**2,727,755**
CWMS Pipeline Radio Link Upgrade/Control Change (carried forward)	92,100	0	0	0	92,100
Nuriootpa Waste Water Treatment Plant - upgrades/improvements	1,600,000	144,752	0	0	1,600,000
Springton WWTP upgrade and renewal	300,000	0	0	0	300,000
Lyndoch Raising Main/ Pump Replacement	200,000	1,118	0	0	200,000
Vehicle Replacements Coordinator	42,000	0	0	0	42,000
Williamstown Lagoon and Infrastructure (carried forward)	350,000	0	0	0	350,000
Vehicle New Operators Technical Support	58,055	0	0	0	58,055
Streetscaping	**85,600**	**33,034**	**0**	**0**	**85,600**
Streetscaping - townships- unallocated	85,600	12,008	0	0	85,600
Mt Pleasant Main Street	0	21,000	0	0	0
Murray Street Angaston Streetscaping	0	26	0	0	0
Grand Total (Notes 12 and 14)	**22,853,146**	**3,828,479**	**7,918,771**	**(2,111,664)**	**28,660,253**

Grants, Contributions and Asset Sales 2023/24					
Description	**2023/24 Budget**	**Actuals as at 30 Sept**	**Carry forward**	**Budget Adjustments Quarter 1**	**Proposed Full Year Revised Budget**
CORPORATE AND COMMUNITY SERVICES	**2,380,381**	**498,336**	**313,000**	**(870,381)**	**1,823,000**
Lyndoch Recreation Park Change/Clubrooms (carried forward)	890,381		0	(890,381)	0
Lyndoch Recreation Park - LRCIP R4	565,000	0	0		565,000
Lyndoch Recreation Park - Sport and Rec Grant	500,000	498,336	0		500,000
Angas Recreation Park Junior Oval	—	0	313,000		313,000
Tanunda Recreation Park - Club contribution to changerooms	300,000	0	0		300,000
Tanunda Recreation Park Public Toilet				20,000	20,000
Barossa Culture Hub - Creative Industries Centre	125,000	0	0	0	125,000
NURIOOTPA CENTENNIAL PARK AUTHORITY	**15,000**	**0**	**0**	**0**	**15,000**
Soccer Club contribution towards Soccer TBP	15,000	0	0	0	15,000
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES	**665,236**	**125,015**	**0**	**(16,500)**	**648,736**
LRCIP R4 Roads Only Funding	250,000	0	0	0	250,000
CWMS Developer Contributions	50,000	0	0	0	50,000
Open Space Developer Contributions	142,736	0	0	0	142,736
Vehicle and Equipment Trade-in Sales - Motor Vehicles and Plant	222,500	125,015	0	(16,500)	206,000
Grand Total (Notes 13 and 15)	**3,060,617**	**623,351**	**313,000**	**(886,881)**	**2,486,736**