Annual Budget Business Plan

2021/22

Report on Financial Results

As at 30 June 2022

Budget Update Report

Financial Statements Report

Annual Business Plan Report

Executive Summary

This is the Report on Financial Results for the 2021/22 financial year pursuant to Regulations 7, 9 and 10 of the Local Government (Financial Management) Regulations 2011 under the Local Government Act 1999. Unless otherwise indicated, figures shown are for the 2021/22 financial year and variances reflect the comparison of the actual result to the original adopted budget. This report should be read in conjunction with the General Purpose Financial Statements for the Year Ended 30 June 2022 and includes the financial operations of its single subsidiary the Nuriootpa Centennial Park Authority (NCPA).

At the third quarter update for 2021/22 Council approved to carry forward into 2022/23 capital income and expenditure, asset sales and operating items; these have been incorporated into the 2022/23 Original Budget. At the June 2022 meeting Council approved a preliminary list of items to carry forward into 2022/23. This report provides an updated list of carried forward items to the 2022/23 financial year for all incomplete projects/items. Many of these are capital projects started and held in works in progress as at 30 June 2022 and some have grant funding allocations. Other operating grants/contributions and the associated expenditure are also carried forward into 2022/23.

Approximately three quarters of the allocated 2022/23 Federal Budget grants were paid early in the 2021/22 year, including the Financial Assistance Grants $1,384k, the effect of this for 2021/22 was an increase in actual income and improved the operating surplus and cash at bank position. Other grants not spent and are treated as amounts received in advance including not limited to: Local Roads and Community Infrastructure Program 3 Accelerated Rural Seal Project $564k, Tanunda Recreation Park Change-Clubrooms $1,343k, Barossa Rugby Precinct Development Tanunda $890k and numerous other grant funded programs $30k, resulting in an increase to the cash at bank financial position as at 30 June 2022 of $2.8m.

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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 2021/22 year (these are included within the yearly budget wherever possible) but also may affect the longer term. In some cases not all information is available for these projects and therefore is not included in the budget review. The following list is a summary of these types of projects (comparisons from actual to the revised budget includes carried forward expenditure from 2020/21 and assumes Council will approve the additions, reductions, transfers and carried forwards within this report):

- 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. The net effect of the depreciation charge for 2021/22 as compared to the 2022/23 budget will be included during next year's budget review(s) and the next annual review of the LTFP. The depreciation expense increase in 2021/22 is mainly a result of the additional assets and an asset revaluation for transport and stormwater. The Infrastructure and Asset Management Plans summary document was completed in 2021, the next step required as part of the improvement plan is 10 year asset replacement and renewal schedule and reviewed to the LTFP to check financial sustainability. Currently replacement/renewal programs for each asset class is based on a mix of previous adopted LTFPs', ongoing replacement programs and asset depreciation information.

- Works & Engineering – including infrastructure expenditure on project scoping, designs and works, was $9.0m at 79% of the revised budget. These include: Bridges - $0.24m; Footpaths/bike paths - $1.2m; Resheeting - $0.77m; Sealing/resealing/ reconstruction - $4m; Stormwater - $0.68m; Community Wastewater Management Systems (CWMS) $0.28m; Plant & Equipment $0.7m; Parks & Gardens $0.1m; Streetscaping at Mount Pleasant and Angaston and Town Signage Project $0.48m.

- Corporate and Community Services – yearly expenditure on project scoping, designs, planning, costing and works was $7.4m at 98% of the revised budget, includes The REX change Facility $141k, Barossa Valley Recreation Centre Swimming Pool $451k and The Big Project (TBP) include: Angas Recreation Park Oval and Clubrooms - $2.6m*; Nuriootpa Soccer Club - $1.4m*; Tanunda Recreation Park - $1.2m*; Barossa Rugby Park - $104k*; Barossa Culture Hub - $29k; Old Talunga Recreation Park - $92k; Lyndoch Recreation Park - $22k*; Old Talunga Park Tennis Courts - $337k*; Stockwell Recreation Park - $316k*; Curdnatta Recreation Park - $72k; **Works will continue in 2022/23*

- Executive Services – expenditure was $43k at 37% of the revised budget, this includes Technology and website improvements $17k and Continuous Improvement expenditure of $26k.

- Nuriootpa Centennial Park Authority – Capital expenditure by Council was $319k at 110% of the revised budget this includes the Adventure Playground $162k and Ensuite sites $154k.

- Community Wastewater Management Systems (CWMS) net saving of $1.3m was transferred to CWMS Reserve.

- Waste Services for each of the three service streams a net cost result of $31k was transferred from Reserves.

- The budgeted loan funding requirements of $9.7m was not required for Council operational and capital programs, Community Loans were provided $430k using cash advance debenture and a fixed loan.

- The COVID-19 pandemic has impacted the 2021/22 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Councils response to the pandemic or due to mandatory shutdowns as directed by the State Government. The costs captured directly for COVID-19 works for 21/22 was $94k. COVID-19 is not expected to have a significant financial impact on Council operations. It is unknown significant financial impacts will flow into the 2022/23 financial year. The budget assumptions for 2022/23 assume current policy positions of the State's response to COVID-19. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

Key Performance Indicators

		Original Budget 30 June 2022	Actuals as at 30 June 2022	Revised Budget 30 June 2022
Operating Surplus / (Deficit) ($'000)		(847)	2,749	(1,168)
Target	To achieve an operating breakeven position, or better, over any five year period.			
Notes	*Operating Surplus increased as a result of various unexpected income including Financial Assistance Grant $1,384k (F) for next year paid in April 2022, including contractor and consultant costs $968k (F) together with budget carry forward (for approval) net $305k (F), energy cost savings $402k (F), Water use $117 (F), other numerous increases to income and decreases to expenditure offset by increases to depreciation charge $578k (U). Refer variance report.*			
Operating Surplus Ratio – per year		(2.1%)	6.4%	(2.8%)
Target	To achieve an operating surplus ratio of between -2% to 10.			
Notes	*The ratio is better than expected and within the target range. This indicator is showing a sustainable operating surplus position well within Councils target range, for 2021/22 operating revenue was $42,707k. See comments on the previous KPI and the variance reporting in this report for further explanation.*			
Net Financial Liabilities ($'000)		23,116	3,157	10,655
Target	Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero.			
Notes	*Refer to comments from Operating Surplus indicator above along with a decrease to liabilities, additional cash holdings brought forward from the previous year $11.5m, less carried forwards from last year $5.3m. Financial Assistance Grant paid in April 2022from next years allocation $1.4m, savings and underspends from budget projections and Capital and Operating expenditure carried forward to next year at $4.2m and amounts received in advance at $2.8m.* *Due to the above Council budget loans for $13m was not drawn down.*			
Net Financial Liabilities Ratio		56.8%	5.2%	26%
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.			
Notes	*This ratio has decreased; refer to the comments in the Net Financial Liabilities indicator above.*			
Asset Renewal Funding Ratio (ARFR)		99%	89%	116%
Target	Capital outlays on renewing/replacing assets is greater than 80% but less than 110% of IAMPs.			
Notes	*The ratios shown above as at 30 June 2022 is for one year only; not averaged over 3 years.* *For the purposes of this Financial Indicator the 2021 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 $6,566k, the adopted 21/22 budget renewal spend is $6,490k that calculates a budget Asset Renewal Funding Ratio (ARFR) of 99%.* *The actual asset renewal spend for 21/22 was $5,842k using the LTFP annual spend of $6,566 the ARFR is 89%, this is less than the original budgeted ARFR at 99% but within the adopted target greater than 80% but less than 110%.*			

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Operating Adjustments							
Financial Services	General Rates Income	Rate Rebates - Discretionary Rebates	Alignment to actual discetionary rebates	Reduction to expenditure	(1,873)		(1,873)
Rates				***Note 1***	***(1,873)***	***0***	***(1,873)***
Statutory Charges				***Note 2***	***0***	***0***	***0***
User Charges				***Note 3***	***0***	***0***	***0***
Barossa Bushgardens	Bushgardens: Site expenditure	Operating Grant - CWM Boards	Unspent grants - Payments received in advance	Carried Forward Income	313		313
Environment Education	Environment Education Program	Operating Grant - CWM Boards	Unspent grants - payments received in advance	Carried Forward Income	4,201		4,201
Library Services	Heritage & Community Information	Operating Grant - Other	Unpsent Hertitage Trail App grant funding	Carried Forward Income	1,833		1,833
Environmental Services	Environmental Education and Awareness	Operating Grant - Other	Unspent funds from B176	Transfer From - Project Ledger	(850)		(850)
Barossa Bushgardens	Bushgardens Peppermint Box Regeneration - Grassroo	Operating Grant - Other	Carry forward unspent funds	Carried Forward Income	850		850
Grants, Subsidies and Contributions				***Note 4***	***6,347***	***0***	***6,347***
Investment Income				***Note 5***	***0***	***0***	***0***
Reimbursements				***Note 6***	***0***	***0***	***0***
Social Support	Leisure Options Social Inclusion Project	Other Income - Misc.	ILC YToung Leaders Program	Carried Forward Income	5,000		
Other Income				***Note 7***	***5,000***	***0***	***0***
Administration	Admin - The Big Project	Salaries - Admin Services staff	TBP salaries allocation neeeded for operating not allocated to Capital	Transfer to - expenditure	25,701		25,701
Office of the Mayor and CEO	COVID-19 Corona Virus Costs	Salaries - Executive Services Staff	Transfer to 200307 to fund Williamstown works	Transfer from expenditure	(24,000)		(24,000)
Employee Costs				***Note 8***	***1,701***	***0***	***1,701***
Barossa Bushgardens	Bushgardens: Site expenditure	Direct Purchases - Assets < $5,000	Project materials reallocations	Addition to expenditure	1,500		1,500
Barossa Bushgardens	Bushgardens: Site expenditure	Direct Purchases - Loose tools	Project materials reallocations	Addition to expenditure	200		200
Barossa Bushgardens	Bushgardens: Site expenditure	Direct Purchases - Weed/Pest Chemicals	Project materials reallocations	Reduction to expenditure	(500)		(500)
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases - Irrigation supplies	Project materials reallocations	Addition to expenditure	1,100		1,100
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases - Loose tools	Project materials reallocations	Addition to expenditure	900		900
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases - Other	Project materials reallocations	Reduction to expenditure	(200)		(200)
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases - Stationery	Project materials reallocations	Reduction to expenditure	(800)		(800)
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases - Weed/Pest Chemicals	Project materials reallocations	Reduction to expenditure	(1,200)		(1,200)
Community Programs and Development	Community Assistance Scheme	Donations - Community Assistance Scheme	Unspend gransts due to COVID and Previous funding provided for Electricity refund	Carried Forward Expenditure	(100,000)		(100,000)
Financial Services	Accounting/Finance - Miscellaneous	Audit Expenses	Undersetimated the cost	Addition to expenditure	202		202
Financial Services	Accounting/Finance - Miscellaneous	Contractors - Relief Staff	Accounting support for services, system upgrades and training new staff	Carried Forward Expenditure	(20,851)		(20,851)
Financial Services	Accounting/Finance - Miscellaneous	Staff Training - Seminar/Conference Fees	Required in 22/23 for a team program	Carried Forward Expenditure	(6,446)		(6,446)
Financial Services	Process Payroll/Maintain Leave Records	Consultants - Other	For payroll improvement consulting services	Carried Forward Expenditure	(20,000)		(20,000)
Information Technology	Administer GIS Data	Consultants - GIS data management	Carry forward continuous improvement budget for 22/23 activity	Carried Forward Expenditure	(11,750)		(11,750)
Information Technology	Administer Records Software	Software - Purchase Licence Fee	Carry forward continuous improvement funds for 22/23 projects	EOY Addition & Carried Forward	(14,500)		(14,500)
Information Technology	Info Tech - Administer Consultants	Consultants - Other	Carry forward continuious improvement budgets for 22/23 projects	Carried Forward Expenditure	(20,000)		(20,000)
Information Technology	Info Tech - Maint Links Between Offices	Internal Communications Expenses	Carry forward continious improvement budgets to support 22/23 programs.	Carried Forward Expenditure	(12,500)		(12,500)
Information Technology	Info Tech - Photocopiers	Contractors - Other Services	Carry forward continuous improvement budget for 22/23 activity	Carried Forward Expenditure	(28,000)		(28,000)
Information Technology	Info Tech - Soft/Hardware Agreements	Software - Annual Licence Fees	Transfer from Asset Ledger 806 re. FreshService (see email from Mlague and JMoen)	Transfer to - expenditure	20,084		20,084
Office of the Mayor and CEO	Office of the Mayor and CEO	Contributions - Other	Increase approved at Council meeting September 2022 for Barossa Contemporary.	Addition to expenditure	5,000		5,000
Office of the Mayor and CEO	Office of the Mayor and CEO	Direct Purchases - Other	Transfer to 200307 to fund Williamstown works.	Transfer to - expenditure	(1,902)		(1,902)
Office of the Mayor and CEO	Office of the Mayor and CEO	Legal Fees	Additional fees	Addition to expenditure	2,500		2,500
Offices and Community Facilities	Asbestos Checks - Buildings	Asbestos Checks/Maintenance Contractors	Transfer for works at Angas Rec Park	Reduction to expenditure	(4,903)		(4,903)
Offices and Community Facilities	Community Building - Repair	Contractors - Bldg Maintenance Services	Transfer to multiple accounts as per spreadsheet 22/46156	Transfer from expenditure	(34,446)		(34,446)
Offices and Community Facilities	Community Building - Repair	Contractors - Fire Equipment Servicing	Transfer to multiple accounts as per spreadsheet 22/46156	Transfer from expenditure	(10,385)		(10,385)
Offices and Community Facilities	Hall - Angaston	Contractors - Fire Equipment Servicing	Transfer from 582-637 for fire safety equipment replacement	Transfer to - expenditure	485		485
Offices and Community Facilities	Hall - CWA Tanunda	Contractors - Fire Equipment Servicing	Transfer from 582-637 for fire safety equipment replacement	Transfer to - expenditure	521		521
Offices and Community Facilities	Hall - Lyndoch	Contractors - Fire Equipment Servicing	Transfer from 582-637 for fire safety eqipment replacement	Transfer to - expenditure	485		485

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Operating Adjustments							
Offices and Community Facilities	Hall - Mt Pleasant	Contractors - Fire Equipment Servicing	Transfer from 582-637 for fire safety equipment replacement	Transfer to - expenditure	969		969
Offices and Community Facilities	Hall - Rowland Flat	Contractors - Lawn Mowing/Grass slashing	Transfered from 582-638 for additional works to grounds as required	Transfer to - expenditure	4,500		4,500
Offices and Community Facilities	Hall - Stockwell	Contractors - Fire Equipment Servicing	Transfer from 582-637 for fire safety equipment replacement	Transfer to - expenditure	485		485
Offices and Community Facilities	Mt Pleasant Library - Building Maintenance	Contractors - Fire Equipment Servicing	Transfer from 582-637 for fire safety equipment replacement	Transfer to - expenditure	305		305
Offices and Community Facilities	Nuriootpa Office - Building maintenance	Contractors - Fire Equipment Servicing	Transfer from 582-637 for fire safety equipment replacement	Transfer to - expenditure	1,821		1,821
Offices and Community Facilities	Rec Park - Angas Rec Park	Contractors - Bldg Maintenance Services	Transfered from 582-638 for Court Cleaning as required	Transfer to - expenditure	5,940		5,940
Offices and Community Facilities	Rec Park - Angas Rec Park	Contractors - Fire Equipment Servicing	Transfered from 852-637 for replacement fire safety equipment	Transfer to - expenditure	192		192
Offices and Community Facilities	Rec Park - Lyndoch	Contractors - Fire Equipment Servicing	Transfer from 582-637 for fire safety equipment replacement	Transfer to - expenditure	485		485
Offices and Community Facilities	Rec Park - Stockwell	Contractors - Bldg Maintenance Services	Transfer from 852-638 for lighting repairs	Transfer to - expenditure	4,364		4,364
Offices and Community Facilities	Rec Park - Stockwell	Contractors - Fire Equipment Servicing	Transfer from 582-637 for fire safety equipment replacement	Transfer to - expenditure	727		727
Offices and Community Facilities	Rec Park - Talunga (Mt Pleasant)	Contractors - Fire Equipment Servicing	Transfer from 582-637 for fire safety equipment replacement	Transfer to - expenditure	569		569
Offices and Community Facilities	Rec Park - Tanunda	Contractors - Fire Equipment Servicing	Transfer from 582-637 for fire safety replacements	Transfer to - expenditure	876		876
Offices and Community Facilities	Williamstown Swimming Pool	Contractors - Other Services	Transfer to Capital	Transfer from expenditure	(13,181)		(13,181)
Planning Services	Assessment and Advice- Planning	Consultants - Bldg Surveyor	Transferred from 385.696	Transfer to - expenditure	5,000		5,000
Planning Services	Assessment and Advice- Planning	Contractors - Heritage Advisor	Transferred to 385.662	Transfer from expenditure	(5,000)		(5,000)
Planning Services	Assessment and Advice- Planning	Contributions - Other	$1,000 transferred from 385.878	Transfer to - expenditure	1,000		1,000
Planning Services	Assessment and Advice- Planning	Legal Fees	$1,000 transferred to 385.882 and $1,000 transferred to 385.864	Transfer from expenditure	(2,000)		(2,000)
Planning Services	Assessment and Advice- Planning	Subscriptions/Memberships	$1,000 transferred from 385.878	Transfer to - expenditure	1,000		1,000
Planning Services	Heritage Grant Fund	Donations - Sundry	Unspent funds for the CASC heritage fund	Carried Forward Expenditure	(9,100)		(9,100)
Publicity and Public Relations	Public Relations Service	Advertising	Carry forward funds to support continuous improvment program in 22	Carried Forward Expenditure	(5,000)		(5,000)
Publicity and Public Relations	Public Relations Service	Printing	Carry forward funds to support continuous improvment program in 22	Carried Forward Expenditure	(3,750)		(3,750)
Sec 41 Committees - Gallery	Barossa Gallery - Building Expenditure	Contractors - Fire Equipment Servicing	Transfer from 582-637 for fire safety equipment replacement	Transfer to - expenditure	485		485
Waste Services	Collection and Disposal - Green Organic	Contractors - Recycling/Green Collection Svce	Transferred from Reserves	Addition to expenditure	63,850	(63,850)	0
Works Administration	Engineering Services - Miscellaneous	Advertising	Advertising fees - DWES	Addition to expenditure	1,000		1,000
Works Administration	Wks - Asset Management Plan	Contractors - Other Services	Carried forward unspent condition audit expenditure	Carried Forward Expenditure	(80,000)		(80,000)
Works Operating	Carparks - Remove litter/rubbish-Repairs/Maintenan	Contractors - Other Services	EOY Reallocation of CapEx to OpEx	Transfer From - Assets Ledger	35,000		35,000
Department	**Description**	**Income/Expenditure Account**	**Reason for Budget Adjustment**	**Type of Adjustment**	**2021/22 Adjustment Quarter**	**Reserve Transfer**	**Net**
Operating Adjustments							
Materials, Contract and Other Expenses				***Note 9***	***(244,869)***	***(63,850)***	***(308,719)***
							0
Depreciation, Amortisation and Impairment				***Note 10***	***0***	***0***	***0***
Finance Costs				***Note 11***	***0***	***0***	***0***
NET TOTAL - Operating Adjustments					**(233,694)**	***(63,850)***	***(302,544)***

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Capital Expenditure on Renewal and Replacement of existing assets								
Offices and Community Facilities	DEPOT OFFICE & WORKSHOP, WILLIAMSTOWN	Capital Exp-Misc properties	Capital Expenditure Bldgs - Contractors	Project reallocation	Transfer to - expenditure	18,000		18,000
Offices and Community Facilities	Nuriootpa Office/Library	Capital Exp-Misc properties	Capital Expenditure Bldgs -		EOY Addition	4,168		4,168
Offices and Community Facilities	Nuriootpa Office/Library	Capital Exp-Misc properties	Capital Expenditure Bldgs -		Carried Forward Expenditure	(125,480)		(125,480)
Offices and Community Facilities	Misc Buildings Renewal	Capital Exp-Misc Community properties	Capital Expenditure Bldgs - Contractors	$12K - Move to Nuriootpa Cricket Nets project & balance umspent carried forward	Carried Forward Expenditure	(300,000)		(300,000)
Works Administration	Office Vehicle - Director Corporate and Community	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Vehicle purchased awaiting delivery	Carried Forward Expenditure	(50,000)		(50,000)
Offices and Community Facilities	Angas Recreation Park - Stormwater Assets	Capital Exp-Angas Rec Park	Capital Exp - Salaries	TBP reallocation	Transfer to - expenditure	1,700		1,700
Offices and Community Facilities	Irrigation Equipment Tanunda Recreation Park	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(146,083)		(146,083)
Community Services - Community Transport	Office Vehicle - Community Transport Vehicle 4	Capital Exp-Community Transport Scheme	Capital Expenditure Equip - Materials		Carried Forward Expenditure	(28,000)		(28,000)
Nuriootpa Centennial Park	NCPA - Cleaners Van	Capital Exp-Nuriootpa Caravan Park	Capital Expenditure Equip - Materials	Unable to source a cleaner van for budget amount; will increase $ at REVIEW1 22/23	Carried Forward Expenditure	(25,000)		(25,000)
Works Capital	Works Backhoe	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Plant ordered awating delivery	Carried Forward Expenditure	(216,000)		(216,000)
Works Administration	Office Vehicle - Manager Engineering Services	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials		Carried Forward Expenditure	(35,000)		(35,000)
Works Administration	Office Vehicle - Council Pool Car	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Vehicle purchased awaiting delivery	Carried Forward Expenditure	(27,000)		(27,000)
Works Administration	Office Vehicle - DES Pool Car 1	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Vehicel Purchased awaiting delivery	Carried Forward Expenditure	(40,700)		(40,700)
Works Administration	Office Vehicle - Contingency	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials		Carried Forward Expenditure	(10,100)		(10,100)
Offices and Community Facilities	Angas Rec Park Clubrooms Canopy	Capital Exp-Angas Rec Park	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(166,014)		(166,014)
Works Capital - Roads Sheeted	Road Pave - E Lorkes Road Springton	Capital Exp-Road Resheeting	Capital Expenditure Structures -	Unspent to be completed	Carried Forward Expenditure	(26,000)		(26,000)
Offices and Community Facilities	Angas Recreation Park - Stormwater Assets	Capital Exp-Angas Rec Park	Capital Exp - Salaries	Unspent to be completed	Carried Forward Expenditure	(1,700)		(1,700)
Offices and Community Facilities	Stockwell Oval - Recreation Infrastructure	Capital Exp-Stockwell Park	Capital Expenditure Structures - Contrac	Carry forward to 2022-23	Carried Forward Expenditure	(36,725)		(36,725)
Offices and Community Facilities	DEPOT OFFICE & WORKSHOP, WILLIAMSTOWN	Capital Exp-Misc properties	Capital Expenditure Bldgs - Contractors	Carry forward to 2022-23	Carried Forward Expenditure	(11,849)		(11,849)
Offices and Community Facilities	Nuriootpa Office LED Lighting Replacement	Capital Exp-Misc properties	Capital Exp - Salaries	Carry forward to 2022-23	Carried Forward Expenditure	(60,199)		(60,199)
Offices and Community Facilities	The Rex LED Lighting Replacement	Capital Exp-The Rex Barossa Aquatic Fitness	Capital Expenditure Bldgs - Contractors	Carry forward to 2022-23	Carried Forward Expenditure	(42,421)		(42,421)
Works Capital Stormwater	Stormwater Drainage Kalimna Road Nuriootpa	Capital Exp-S/W Drainage	Capital Expenditure Structures - Contrac	Carry forward to 2022-23	Carried Forward Expenditure	(30,000)		(30,000)
Works Engineering/CWMS	Stockwell Recreation Park - CWMS Irrigation	Capital Exp-CWMS	Capital Expenditure Structures - Contrac	Carry forward to 2022-23	Carried Forward Expenditure	(23,106)		(23,106)
Works Capital	Mount Pleasant Main Street	Capital Exp-Streetscaping	Capital Expenditure Structures -	Carry forward to 2022-23	Carried Forward Expenditure	(45,000)		(45,000)
Works Capital - Roads Sheeted	Road Pave - E Lorkes Road Springton	Capital Exp-Road Resheeting	Capital Expenditure Structures - Materia	Unspent to be completed	Carried Forward Expenditure	(60,000)		(60,000)
Capital Expenditure on Renewal and Replacement of Existing Assets					***Note 12***	**(1,482,509)**	**0**	**(1,482,509)**
Asset Sales adjustments/Capital Income								
Financial Services	Vehicles	Vehicle sales	Equipment Sales	Replacement Vehicle not yet received	Carried Forward Income	174,949		174,949
Proceeds from Sale of Replaced Assets					***Note 13***	**174,949**	**0**	**174,949**
NET TOTAL - Asset Renewal/Replacement Adjustments						**(1,307,560)**	**0**	**(1,307,560)**

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Capital Expenditure on New and Upgraded assets								
Works Capital	Streetscaping Murray Street Angaston	Capital Exp-Streetscaping	Capital Expenditure Structures - Contrac	Additional funds needed to complete the works	EOY Addition	30,700		30,700
Works Capital	Streetscaping Murray Street Angaston	Capital Exp-Streetscaping	Capital Expenditure Structures - Contrac	Project to be completed next year	Carried Forward Expenditure	(104,842)		(104,842)
Works Capital Stormwater	Drainage Maria Street Open	Capital Exp-S/W Drainage	Capital Expenditure Structures -	Unspent budget allocation	Carried Forward Expenditure	(61,825)		(61,825)
Offices and Community Facilities	Show Hall Upgrade - Tanunda Recreation Park	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(34,915)		(34,915)
Offices and Community Facilities	Tanunda Recreation Park - Oval	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures -	Addtional costs on this projrct	Addition to expenditure	172,930		172,930
Offices and Community Facilities	The Big Project - Buildings Phase 1 Implementation	Capital Exp-Misc Community properties	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(31,074)		(31,074)
Offices and Community Facilities	The Big Project - Buildings Phase 1 Implementation	Capital Exp-Misc Community properties	Capital Exp - Salaries	TBP salaries allocated to Operating & TBP Capital; 21/6/22 Council appoved	Carried Forward Expenditure	(128,385)		(128,385)
Offices and Community Facilities	The Big Project - Recreation Phase 1 Implementatio	Capital Exp-Misc Community properties	Capital Exp - Salaries	TBP allocation to Operating expenditure; 21/6/22 - Council approve the continuation of	Carried Forward Expenditure	(140,393)		(140,393)
Offices and Community Facilities	Barossa Rugby Park - The Big Project	Capital Exp-Barossa Rugby Precinct	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(56,029)		(56,029)
Sec 41 Committees - Gallery	Creative Industries Centre - The Big Project	Capital Exp-Barossa Regional Gallery	Capital Exp - Salaries	Reallocation from TBP Buildings general	Transfer to - expenditure	29,030		29,030
Works Capital	Barossa Visitor Centre Carpark Sealing	Capital Exp-Carparks	Capital Expenditure Structures - Contrac	EOY reallocation of CapEx to OpEx	Transfer from expenditure	(35,000)		(35,000)
Nuriootpa Centennial Park	Nuriootpa Cricket Nets	Capital Exp-Nuriootpa Recreation Park	Capital Expenditure Structures - Contrac	Separate budget for Cricket nets	Addition to expenditure	23,904		23,904
Offices and Community Facilities	Mt Pleasant Caravan Park Upgrade	Capital Exp-Talunga Caravan Park	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(475,398)		(475,398)
Offices and Community Facilities	Angas Rec Park Junior Oval/Recreation Landscaping	Capital Exp-Angas Rec Park	Capital Expenditure Structures - Contrac	Additional costs for this project	Addition to expenditure	3,191		3,191
Offices and Community Facilities	Nuriootpa Office Minor Building Improvements	Capital Exp-Misc properties	Capital Expenditure Bldgs - Contractors	Project reallocation	EOY Addition	25,600		25,600
Offices and Community Facilities	Nuriootpa Office Minor Building Improvements	Capital Exp-Misc properties	Capital Expenditure Bldgs - Contractors	Project reallocation	Carried Forward Expenditure	(23,752)		(23,752)
Offices and Community Facilities	Angas Rec Park Cricket Nets	Capital Exp-Angas Rec Park	Capital Expenditure Structures -	TBP general recreation reallocation	Transfer to - expenditure	1,193		1,193
Offices and Community Facilities	Angas Rec Park Multi Functional Clubrooms	Capital Exp-Angas Rec Park	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(48,909)		(48,909)
Information Technology	Website Development Project	Capital Exp-Computer Equipment	Capital Expenditure Equip - Materials	Transfer budgets unspent on continuous improvement forward.	EOY Addition	3,960		3,960
Information Technology	Website Development Project	Capital Exp-Computer Equipment	Capital Expenditure Equip - Materials	Transfer budgets unspent on continuous improvement forward.	Carried Forward Expenditure	(20,000)		(20,000)
Works Capital Footpaths	Barossa Trail Bike Path Extension to Gawler	Capital Exp-Footpaths	Capital Expenditure Structures - Contrac	Unspent budget allocation	Carried Forward Expenditure	(50,000)		(50,000)
Nuriootpa Centennial Park	Nuriootpa Soccer Infrastructure	Capital Exp-Nuriootpa Recreation Park	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(594,447)		(594,447)
Works Operating	Kreig Park BMX Track	Capital Exp-Park/Gardens	Capital Expenditure Structures -	Carry forward to 2022-23	Carried Forward Expenditure	(13,976)		(13,976)

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Capital Expenditure on New and Upgraded assets								
Offices and Community Facilities	Tanunda Recreation Park Junior Sports Field	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Transfer from expenditure	(268,894)		(268,894)
Offices and Community Facilities	Tanunda Recreation Park Playground	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(135,247)		(135,247)
Nuriootpa Centennial Park	Nuriootpa Soccer Clubrooms	Capital Exp-Nuriootpa Recreation Park	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(304,718)		(304,718)
Nuriootpa Centennial Park	Nuriootpa Soccer Civil Infrastructure	Capital Exp-Nuriootpa Recreation Park	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(154,095)		(154,095)
Works Capital	Works Plant Trailer	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Plant ordered awaiting delivery	Carried Forward Expenditure	(40,000)		(40,000)
Works Capital	Works 4.5 Tonne Truck	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Plant ordered awaiting delivery	Carried Forward Expenditure	(100,000)		(100,000)
Offices and Community Facilities	Tanunda Recreation Park Change/Club Rooms	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(302,850)		(302,850)
Information Technology	ICT Software/Hardware	Capital Exp-Computer Equipment	Capital Expenditure Equip - Materials	Transfering budgets associated with continuous improvement not spent in 21-22	Carried Forward Expenditure	(74,229)		(74,229)
Offices and Community Facilities	Lyndoch Recreation Park Change/Club Rooms	Capital Exp-Lyndoch Rec Park	Capital Expenditure Structures - Contrac	21/6/22 - Council approve the continuation of works identified	Carried Forward Expenditure	(28,083)		(28,083)
Works Capital	Works Gardener 4.5T Truck	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Plant ordered awaiting delivery	Carried Forward Expenditure	(61,000)		(61,000)
Works Capital - Road Seal	Middleton Road Cockatoo Valley	Capital Exp-Road Seal	Capital Expenditure Structures - Contrac	Carry forward to 2022-23	Carried Forward Expenditure	(41,000)		(41,000)
Nuriootpa Centennial Park	Adventure Playground	Capital Exp-NCPA	Capital Expenditure Structures - Contrac	Unspent program budget	Carried Forward Expenditure	(168,445)		(168,445)
Works Engineering/CWMS	CWMS Pipeline Radio Link Upgrad/Control Change	Capital Exp-CWMS	Capital Expenditure Structures - Contrac	Carry forward to 2022-23	Carried Forward Expenditure	(92,100)		(92,100)
Capital Expenditure on New and Upgraded Assets					***Note 14***	**(3,299,098)**	**0**	**(3,299,098)**
Amounts received specifically for New and Upgraded Assets/Profit and loss for asset disposal								
Works Ovals and Open Space	Barossa Rugby Precinct Development Tanunda	Barossa Rugby Precinct Development Tanunda	Capital Grant - Other	Grants unspent - Amounts received in advance	Carried Forward Income	393,029		393,029
Works Ovals and Open Space	Tanunda Rec Park Clubrooms/Amenities Buildings	Tanunda Rec Park Clubrooms/Amenities Buildings	Capital Grant - Other	Unspent grants - amounts received in advance	Carried Forward Income	193,550		193,550
Works Ovals and Open Space	Angas Rec Park Junior Oval/Recreation Landscaping	Angas Rec Park Junior Oval/Recreation Landscaping	Capital Contributions - Other	Carry forward unspent funds	Carried Forward Income	350,000		350,000
Works Ovals and Open Space	Tanunda Rec Park Oval widening/landscaping	Tanunda Rec Park Oval widening/landscaping	Capital Contributions - Other	Carry forward unspent funds	Carried Forward Income	88,000		88,000
Works Ovals and Open Space	Talunga Caravan Park-Cabins and Amenities	Talunga Caravan Park-Cabins and Amenities	Capital Grant - Other	Carry forward unspent funds	Carried Forward Income	817,286		817,286
Works Ovals and Open Space	Nuriootpa Artifical Soccer Pitch	Nuriootpa Artifical Soccer Pitch	Capital Grant - Other	Carry forward unspent funds	Carried Forward Income	270,344		270,344
Works Operating	Barossa Trail Extension to Gawler	Footpaths/Kerbing -	Capital Grant - Other	Carry forward unspent funds	Carried Forward Income	392,775		392,775
Works Operating	Contribution from Light Regional	Sealed Roads -	Capital Contributions - Developers	Carry forward unspent funds	Carried Forward Income	113,624		113,624
Works Operating	Stockwell Bridge widening	Bridges Repair	Capital Grant - Other	Carry forward unspent funds	Carried Forward Income	128,367		128,367
Amounts Received Specifically for New and Upgraded Assets					***Note 15***	**2,746,975**	**0**	**2,746,975**
Asset Sales adjustments								
								0
Asset Disposal and Fair Value Adjustments					***Note 16***	**0**	**0**	**0**
NET TOTAL - Asset New/Upgrade Adjustments						**(552,123)**	**0**	**(552,123)**
NET TOTAL - Capital Adjustments			***Note: for reconciliation purposes the report includes Approved Carried Forwards***			**(1,859,683)**	**0**	**(1,859,683)**

Statement of Comprehensive Income

for the year ending 30 June 2022

	Budget Adjustment Notes	Original Full Year Budget ($'000)	Actuals as at 30 Jun ($'000)	Variance Original Budget to Actual ($'000)	*Full year Revised Budget in Last Update ($'000)	Budget Adjustments Quarter 4 ($'000)	Carried Forward ($'000)	Proposed Full Year Revised Budget ($'000)
Income								
Rates	1	33,650	33,700	50	33,671	2		33,673
Statutory Charges	2	741	833	92	746			746
User Charges	3	3,157	3,140	(17)	3,087	1	(7)	3,081
Grants, Subsidies and Contributions	4	2,212	4,227	2,015	2,599			2,599
Investment Income	5	96	146	50	111			111
Reimbursements	6	41	8	(33)	41			41
Other Income	7	793	658	(135)	1,054		(5)	1,049
Net Gain – Joint Ventures and Associations		0	0	0	0			0
Total Revenues		40,690	42,712	2,022	41,309	3	(12)	41,300
Expenses								
Employee Costs	8	14,512	14,118	(394)	14,748	2		14,750
Materials, Contracts and Other Expenses	9	17,698	15,951	(1,747)	18,402	72	(317)	18,157
Depreciation, Amortisation and Impairment	10	8,848	9,425	577	8,848			8,848
Finance Costs	11	479	464	(15)	479			479
Net Loss – Joint Ventures and Associations		0	5	5	0			0
Total Expenses		41,537	39,963	(1,574)	42,477	74	(317)	42,234
Operating Surplus / (Deficit)		(847)	2,749	3,596	(1,168)	(71)	305	(934)
Physical Resources Received Free of Charge		282	2,009	1,727	282			282
Asset Disposal and Fair Value	16	(621)	(874)	(253)	(621)			(621)
Amounts Received Specifically for New or Upgraded Assets	15	7,387	4,346	(3,041)	6,986		(2,747)	4,239
Net Surplus / (Deficit)		6,201	8,230	2,029	5,479	(71)	(2,442)	2,966
Changes in revaluation surplus - infrastructure, property, plant and equipment		0	9,604	9,604	0	0	0	0
Infrastructure, property, plant and equipment Impairment (Expense)/Recoupments offset to Asset Revaluation Reserve		0	0	0	0	0	0	0
Total Other Comprehensive Income		0	9,604	9,604	0	0	0	0
Total Comprehensive Income		6,201	17,834	11,633	5,479	(71)	(2,442)	2,966

Statement of Financial Position

as at 30 June 2022

	Variance Report Notes	Original Full Year Budget ($'000)	Actuals as at 30 June ($'000)	Variance Original Budget to Actual ($'000)
Assets				
Current Assets				
Cash and Cash Equivalents		92	13,264	13,172
Trade and Other Receivables		2,728	2,671	(57)
Other Financial Assets		0		0
Inventories		375	391	16
Subtotal		3,195	16,326	13,131
Non-Current Assets Held for Sale		0		0
Total Current Assets	35	3,195	16,326	13,131
Non-current Assets				
Financial Assets		1,323	1,162	(161)
Equity Accounted Investments in Council Businesses		2,299	2,281	(18)
Infrastructure, Property, Plant and Equipment		423,438	392,816	(30,622)
Other Non-Current Assets		0	6,103	6,103
Total Non-current Assets	36	427,060	402,362	(24,698)
Total Assets		430,255	418,688	(11,567)
Liabilities				
Current Liabilities				
Trade and Other payables		3,341	7,118	3,777
Borrowings		9,558	1,080	(8,478)
Provisions		2,422	2,911	489
Total Current Liabilities		15,321	11,109	(4,212)
Non-Current Liabilities				
Borrowings		10,774	6,688	(4,086)
Provisions		1,164	1,073	(91)
Total Non-current Liabilities		11,938	7,761	(4,177)
Total Liabilities	37	27,259	18,870	(8,389)
Net Assets		402,996	399,818	(3,178)
Equity				
Accumulated Surplus		97,132	98,215	1,083
Asset Revaluation Reserve		294,334	287,623	(6,711)
Other Reserves	38	11,530	13,980	2,450
Total Equity	39	402,996	399,818	(3,178)

Statement of Changes in Equity

as at 30 June 2022

	Accumulated Surplus ($'000)	Asset Revaluation Reserve ($'000)	Other Reserves ($'000)	Total Equity ($'000)
Original Budget				
Balance at end of previous reporting period 30 June 2021 (Original Budget 2020/21)	83,250	277,475	9,982	370,707
Restated opening balance (2020/21 Revised Budget)	90,562	283,033	11,899	385,494
Net Surplus / (Deficit) for year	6,201			6,201
Other Comprehensive Income	0	0	0	0
Gain on revaluation of infrastructure, property, plant and equipment	0	11,301	0	11,301
Transfer between reserves	(369)	0	369	0
Balance at the End of Period	96,394	294,334	12,268	402,996

For actual results for the Statement of Changes in Equity please refer to the General Purpose Financial Statements for the year ended 30 June 2022

Statement of Cash Flows

as at 30 June 2022

	Variance Report Notes	Original Full Year Budget ($'000)	Actuals as at 30 Jun 2022 ($'000)	Variance Original Budget to Actual ($'000)
Cash Flows from Operating Activities				
Receipts				
Operating Receipts		40,594	44,919	4,325
Investment Receipts		96	146	50
Payments				
Operating payments to Suppliers and Employees		(32,347)	(33,650)	(1,303)
LandFill rehabilitation expense		(362)		362
Finance Payments		(479)	(464)	15
Net Cash Provided by (or Used in) Operating Activities	40	7,502	10,951	3,449
Cash Flows from Investing Activities				
Receipts				
Amounts Specifically for New or Upgraded Assets		7,387	4,095	(3,292)
Sale of Replaced Assets		252	448	196
Sale of Surplus Assets		0	0	0
Net Purchase of Investment Securities		0		0
Repayments of Loans by Community Groups		72	75	3
Payments				
Expenditure on Renewal / Replacement of Assets		(6,491)	(5,842)	649
Expenditure on New / Upgraded Assets		(23,881)	(10,880)	13,001
Net Purchase of Investment Securities		0		0
Loans made to Community Groups		(650)	(430)	220
Net Cash Provided by (or Used in) Investing Activities	41	(23,311)	(12,534)	10,777
Cash Flows from Financing Activities				
Receipts				
Loans Received		13,100	0	(13,100)
Proceeds from Bonds and Deposits		0	952	952
Finance Lease Funds		0		0
Proceeds from Internal Borrowings		700	0	(700)
Payments				
Repayments of Borrowings		(1,410)	(981)	429
Repayment of Bonds and Deposits		0	(864)	(864)
Repayment of Lease Liabilities		(42)	(62)	(20)
Repayment of Internal Borrowings		(700)	0	700
Net Cash Provided by (or Used in) Financing Activities	42	11,648	(955)	(12,603)
Net Increase / (Decrease) in Cash Held		(4,161)	(2,538)	1,623
Cash and Cash Equivalents at Beginning of Period	43	4,253	15,802	11,549
Cash and Cash Equivalents at End of Period	44	92	13,264	13,172

Variance Report – Original Budget compared to Actual

Operating Result

The Operating Income with the main variations listed below – Favourable (F), Unfavourable (U) and Reductions (R), Additions (A):

Actual 2021/22 $'000	Budget 2021/22 $'000	Variance Favourable / (Unfavourable) $'000	Variance Favourable/ (Unfavourable) %	Comments
Various programs have movements within income and expenditure lines as there are offsetting entries with minimal effect on the operating result. Refer to the functional report for an actual net movement per service area to the operating result.				
Operating Revenues				
Rate Revenue (17)				
33,700	33,650	50	0.1%	Valuation Objections $28k (F); Mandatory & Discretionary Rebates $23k (F)
Statutory Charges (18)				
833	741	92	12.4%	Development Application fees increased activity $85k (F); Dog Rego increased $29k (F); CWMS septic tank decrease $26k (U)
User Charges (19)				
3,140	3,157	(17)	(0.5%)	Facilities lease use $25k (U); New bins/internal charges services $14k (U); CWMS reuse water $52k (F) Caravan Park - NCPA increased site activity $159 (F); Talunga Park $132k (F); Williamstown reduced $121k (U): Eden Valley $20k (F)
Grants, Subsidies and Contributions (20)				
4,227	2,212	2015	91.1%	Funding - Funding - FAGS early payment April 2022 from 22/23 $1,384k (F) plus additional amount $228k (F); NRM $11k (F); Social Support $85k (F); Drought funding- signage $191k (F); Drought funding footpath $45k (F)
Investment Income (21)				
146	96	50	52.1%	Increased investment/bank cash holdings resulting in more income (F); *See below
Reimbursements (22)				
8	41	(33)	(80.5%)	*Community Loan repayments listed in Reimbursements but actual with Investment Income $40k (U)
Other Income (23)				
658	793	-135	(17.0%)	Tennis Courts audit contributions from clubs not actioned $60k (U); Recoupments - Insurance Claims $46k (F); Recoupments Income Protection $43k (F); Insurance Bonus $33k (U); Refuse $21k (U); The REX utilities on-charge $130k (U); Assessment and Advice- Planning $25k (U)
Equity Accounted Council Business - Joint Venture and Associates (24)				
0	0	0		Share in Operating Result - Gawler River Floodplain Management Authority and Central LGA net $5k (U)
42,712	**40,690**	**2,022**		**Total Income**

Variance Report – Original Budget compared to Actual (continued)

Operating Expenditure with the main variations listed below – Favourable (F), Unfavourable (U) and Reductions (R), Additions (A):

Actual 2021/22 $'000	Budget 2021/22 $'000	Variance Favourable / (Unfavourable) $'000	Variance Favourable/ (Unfavourable) %	Comments
Operating Expenses				
Employee Costs (25)				
14,118	14,512	394	2.7%	NCPA $52k (U); Works staff includes staff costs impacts from business case and EB 2.5%, Business Case, employment gaps and EB 2%; Leave entitlement movements from last year and impacts from net present value calculation for rate increases; Actual employee costs include capitalised and distributed costs $96k (F)
Materials, contracts and other expenses (26)				
15,951	17,698	1,747	9.9%	Contractors $881k (F) Numerous programs not actioned
				Consultants $87k (F) Numerous programs not actioned
				Operating Leases - Lease/rental underspent $53k (F) a significant portion of payments now taken from liability and added to depreciation increased
				Computer Software $62k (U) - Additonal activity
				Materials $92k (F) - Numerous programs not actioned
				Energy costs $402k (F) - Reduced expenditure - The REX solar/other savings $60k (F); Office including Nuri solar/other savings $23k (F); CWMS budget overstated $52K (F)
				Water $117k (F) - Water use not required as per previous years
				Road Making $34k (F) - Coldmix, rubble more than budget $23k (U)
				Advertising and Printing $36k (F) - NCPA media underbudget $13k (F); Employment media increase spend $22k (U); numerous service areas budget not utilised $39k (F)
				Training $60k (F) - Numerous underspends across the organisation
				Contributions & Donations $116k (F) - COVID19 programs $94k (U); TDU not held saving $48k (F); Comty Assist Program underspend $86k (F)
				Other Miscellaneous Expenses $55k (F) - Development Compliance legal matters $22k (U); Assessment and Advice Planning $32k (U)
				Internal charges $75k (F) charged to Capital - Plant recovery more than expected $18k (A); Wages Overheads $53k (A); Rubble $4k (A)
Depreciation, amortisation and impairment (27)				
9,425	8,848	(577)	(6.5%)	Asset Revaluation and Capital movements – depreciation changes:
				Building $155k (F)
				Infrastructure $652k (U) - Transport - Revaluation net asset value increase - $6.3m (asset net additions $6.7m) $527k (U); Recreation (asset net additions $1.6m) $30k (U); Stormwater & Drainage - Revaluation net asset value increase $3.3m - $30k (U)
				Equipment: $6k (U) – Depot and Plant $13k (F);Information Technology $16k (U); Recreation includes Barossa Adventure Station $21 (U);
				Furniture & Fittings $10k (U)
				Right of Use Assets - budget in lease payments $64k (U)
Finance Costs (28)				
464	479	15	3.1%	
Equity Accounted Council Business - Joint Venture and Associates (24)				
5	0	5		Central Local Government Association $20k (U); Gawler River Floodplain Management Authority $7k (F)
39,963	**41,537**	**1,584**		**Total Expenses**
Operating Surplus / (Deficit)				
2,749	**- 847**	**3,596**		

Variance Report – Original Budget compared to Actual (continued)

The capital amounts with the main variations listed below – Favourable (F), Unfavourable (U) and/or Increase (I), Decrease (D):

Actual 2021/22 $'000	Budget 2021/22 $'000	Variance Favourable / (Unfavourable) $'000	Variance Favourable/ (Unfavourable) %	Comments
Capital Amounts				
Asset disposal and fair value adjustments (29)				
(874)	(621)	(253)	40.7%	Building disposals- $399k (U); Transport $663k (U); Stormwater/Drainage $19k (U); Recreation $74k (U); Bridges $33k (U); Plant/Vehicles replaced during the year net profit $374k (F); CWMS $60k (U)
Amounts specifically for new or upgraded assets (30)				
4,346	7,387	(3,041)	(41.2%)	Grants/contributions: Over budget - Roads program $730k (F); Drought - Signage $41k (F) & Bushgardens drainage $5k (F); CWMS $142k (F); Sealed Roads Cont $21k (F); Talunga Pk Cabin cont $5k (F) Under budget - Footpaths $110k (U); Bridges $56k (U); Developer Contribution - Parks & Gardens $76k (U); TBP Grants - Bud $5,636k Act $2,550k - $3,086k (U); TBP Contributions - Bud $660k Act $4k - $656k (U)
Physical resources received free of charge (31)				
2,009	282	1,727	612.4%	Assets received – Land developer $15k, Buildings $249k, CWMS $104k, Stormwater $1,115k, Transport $526k - (F)
5,481	**7,048**	**(1,567)**		
Net Surplus / (Deficit)				
8,230	**6,201**	**2,029**		
Other Comprehensive Income Analysis (shown as a decrease (D) or increase (I) from the adopted budget)				
Share of Other Comprehensive Income - Equity Accounted Council Businesses (32)				
0	0	0		
Changes in revaluation surplus - infrastructure, property, plant and equipment (33)				
9,604	0	9,604		This amount reflects the revaluation and selected condition assessments and adjustments for asset classes – Transport and Stormwater
Impairment (Expense)/Recoupments Offset to Asset Revaluation Reserve (34)				
0	0	0		
Total Other Comprehensive Income				
9,604	**0**	**9,604**		
Total Comprehensive Income				
17,834	**6,201**	**11,633**		

Statement of Financial Position Analysis

Net Assets (total assets less total liabilities) and 'Equity' have both increased by $3m from the original budget - this is - with the main variations listed below shown as Increase (I), Decrease (D):

Actual 2021/22 $'000	Budget 2021/22 $'000	Variance Increase / (Decrease) $'000	Comments
Assets			
Current Assets (35)			
16,326	3,195	13,131	Refer to Statement of Cash Flows details for cash increase $13m (I);
Non-current Assets (36)			
402,362	427,060	(24,698)	2020/21 Non-current asets actuals closing balance as compared to 2021/22 budgeted opening balance - $32m (D)
			Capital Expenditure carried forward from 2020/21 $5.4m (I)
			Asset revaluation increase of $9.6m (I), as compared to the budget $11m (I) - a net decrease of $1.4m (D)
			Depreciation higher than expected $0.6m (D)
			Capital expenditure capitalisation $18.2m (I) add work in progress (WIP) $6.1m (I) as compared to the budget $30.4m (D) - a net underspend of $7.6m (D)
			Capital Expenditure carried forward to 2022/23 $4m (D)
Liabilities			
Total Liabilities (37)			
18,870	27,259	(8,389)	Trade and Other Payables, including Goods & Services $3m and payments received in advance $2.8m, net increase from budget $3.8m (I)
			New Loans not required to fund TBP - decreased from budget $1.8m (D)
			Provisions Landfill reinstatement not expended and employee entitlements not used, net increase from budget $1.6m (I)
Equity			
Other Reserves (38)			
13,980	11,530	2,450	CWMS Reserve balance increasing by $1.3m (I) - partly for capital works not completed, additional developer contributions and lower operating costs;
			Other Reserves closing balance less than expected $1.2m (D)
Total Council Equity (39)			
399,818	402,996	(3,178)	Accumulated Surplus a net change $1m (I)
			Revaluation reserve change $6.7m (D)
			Other Reserves increase in closing balance $2.5m (I)

Statement of Cash Flows Analysis

The Statement of Cash Flows records the movement in Cash and Cash Equivalents from the last period to the end of the current Period, with the main variations listed below - Favourable (U), Unfavourable (U) or Increase (I), Decrease (D):

Actual 2021/22 $'000	Budget 2021/22 $'000	Variance Increase / (Decrease) $'000	Comments
Net cash provided by (or used in) Operating Activities (40)			
10,951	7,502	3,449	Operating activities cash flow major variances were: Extra investment/bank cash holdings increased interest $50k (F); Receipts more than budget including: GST not budgeted in cashflow $2.5m (I); early payment of Financial Assistance Grants in April 2022 for 2022/23 $1.4m (I); additional income received $0.6m (I), including amounts received in advance - net increase of $4.3m (I) Payments more than budget including GST $2.9m (I); the movement in payables, accruals and entitlements and underspends on the budget $1.7m (D); a net decrease of $1.3m (I) Landfill Rehabilitation not undertaken $0.4m (D)
Net cash provided by (or used in) Investing Activities (41)			
(12,534)	(23,311)	10,777	Investing activities cash flow major variances were: Capital income reduced due to unavailable and/or unsuccessful grant applications - The Big Project and other grants/contributions to the budget during the year some c/fwd $3.6m, net movement amounts received in advance $0.3m; net change of $3.3m (D); Sale of replaced assets held back 196k (D); Capital Renewal expenditure underspent including, projects carried forward from last year $2m and carried forward to next year $2.8m and savings for asset construction/acquisition, movements, net budget additions during this year - net $0.6m (D) Capital New/Upgrade expenditure projects carried forward from last year $3m, carried forward to next year $8.5m; and savings for asset construction/acquisition, movements budget net changes during this year reduction - net $13m (D) Loans made to Comty groups less than budget $220k (D)
Net cash provided by (or used in) Financing Activities (42)			
(955)	11,648	(12,603)	New Loans not required for TBP $12.5m & Community loans reduced $220k - net decrease from budget $12.7m (D); Repayment of Loans actual aligns with budget Right of Use Assets lease repayments increase from budget $20k (I) Net receipt/payment of bonds and deposits $88k (I)
Cash and Cash Equivalents at beginning of period (43)			
15,802	4,253	11,549	Net extra cash brought forward from 2020/21 $11.5m (I), includes cash requirements to fund carried forwards, grant/contributions received in advance as at 30 June 2021 and the balance representing the net movements in other receivables, stock, payables, etc. The remaining cash is held in cash and investments and Council allocations for additional projects during 21/22
Cash and Cash Equivalents at end of Period (44)			
13,264	92	13,172	Includes cash brought forward from 20/21, cash subject to externally imposed restrictions such as amounts received in advance, FAGS paid in advance $1.4m, Developer and Open space contributions and at year end the balance change for payables, adding back debtor amount movement and note cash requirements to fund delayed TBP works including carried forwards net $9m to 2022/23 (if approved), offset by loans not drawn $12.7m

Variance Report – Actuals 2020/21 compared to 2021/22

The analysis of the financial results for 2020/21 as compared to 2021/22 below should be read in conjunction with the General Purpose Financial Statements for the Year Ended 30 June 2022.

Statement of Comprehensive Income

The operating surplus increased, with the main operating variations between the two years being:

Actual 2021/22 $'000	Actual 2020/21 $'000	Variance Favourable / (Unfavourable) $'000	Variance Favourable/ (Unfavourable) %	Comments
Operating Revenues				
Rate Revenue (2a)				
33,700	32,290	1,410	4.4%	A net general rate revenue increase of 2.35% on last yrs actuals + growth 1.42% $1.4m (F); Less Revaluation linitiative - General Rate Cap $408k (U), Refuse Service increase 0.4% $40k (F); Green Organic Service increase mostly as a result of the madatory service $232k (F); Recycling Service increase 1.69% $21k (F); CWMS Service charge $80k (F)
Statutory Charges (2b)				
833	807	26	3.2%	Development application income increase $66k (F); Dog rego income increased $17k (F); CWMS septic tank decrease $54k (U)
User Charges (2c)				
3,140	3,053	87	2.8%	Cemeteries $26k (F); New bins/internal charges services $18k (U); CWMS reuse Water $23k (F);, Caravan Parks - NCPA increased site activity increased $147 (F); Williamstown reduced $111k (U); Eden Valley $24k (F); Bushgardens seedling sales $13k (F); Visitor centre $13k (U)
Grants, Subsidies and Contributions (2g)				
4,227	3,587	640	17.8%	Funding - Financial Assistance Grants early payment movements from year to year $541k (F); Road funding $240k (F); less Commty transport funding reduction $53k (U); NRM Education program end $111k (U); Home Assist $23k (F); Community Transport $41k (F); Drought funding - signage $182k (F); Drought funding footpath $360k (U)
Investment Income (2d)				
146	145	1	0.7%	
Reimbursements (2e)				
8	8	0	0.0%	
Other Income (2f)				
658	1,066	(408)	(38.3%)	Upper Torrens Land Management Programs $37k (U); Regional Programs $62k (U); Streetscaping $86k (U); Bridges $27k (U); Insurance Bonus $33k (U); The REX utilities on-charge $75k (U); Ovals/open space $45k (F)
Equity Accounted Council Business - Joint Venture and Associates (24)				
0	0	0	0.0%	Share in Operating Result - Central Local Government Association and Gawler River Floodplain Management Authority
42,712	**40,956**	**1,756**		**Total Income**

Variance Report – Actuals 2020/21 compared to 2021/22 (continued)

For further information on asset disposals, capital income and assets received free of charge and Other Comprehensive Income for the year, refer to Notes 29-34 within this report and Note 7 within the Financial Statements for the year ended 30 June 2022.

Actual 2021/22 $'000	Actual 2020/21 $'000	Variance Favourable / (Unfavourable) $'000	Variance Favourable/ (Unfavourable) %	Comments
Operating Expenses				
Employee Costs (3a)				
14,118	14,001	(117)	(0.8%)	NCPA $52k (U); Works staff includes staff costs impacts from business case $336k (U) and EB 2.5%; Business Case, employment gaps and EB 2%; Superannuation increase by 0.5%; Net Liability entitlement movement
Materials, contracts and other expenses (3b)				
15,951	14,838	(1,113)	(7.5%)	Contractors costs $821k (U) - Rubble raising cost $280k (U); Waste Refuse, Recycling, Green Orgainc net service nos and costs increase $363k (U); Contract management costs including the REX and C/parks $155k (U); CWMS/Septic Tanks costs $40k (U); Plant & Machinery $41k (U); Computer Software $204k (U); Contractors - Relief Staff $54k (U); Inventory $108k (U) including fuel costs; Material costs $243k (U) including Plant & Machinery $48k (U); Street furniture & Streetscaping $71k (U) Energy Costs Reduced - The REX solar/other savings $60k (F); Office including Nuri solar/other savings $23k (F); CWMS budget overstated $52K (F) Communication Costs Telephone and Mobile phone $50k (U) Water use charges - non-drought year $50k (F); Road Making $74k (U) including - Coldmix, rubble more than budget $25k (U); Insurance increased costs $102k (U) Contributions and Donations $190k (F) - previous year spends include COVID grant economic/community programs $104k (F) Other Miscellaneous Expenses Development Compliance legal matters $27k (U); Assessment and Advice Planning $28k (U)
Depreciation, amortisation and impairment (3c)				
9,425	8,802	(623)	(7.1%)	Depreciation increase was due to net asset additions $18.2m (including Physical Resources Received Free of Charge $2m) and Revaluation for asset classes - Transport and Stormwater Major depreciation increases were: Buildings $34k (U) Infrastructure $541k (U) -includes Transport $553k (U), Rec Parks $84k (U), Stormwater $43k (U), CWMS $111k (F) Plant and Equipment $43k (U) - includes Playground $21k (U)
Finance Costs (3d)				
464	557	93	16.7%	Loan repayments - interest vs principle from opening and closing accruals
Equity Accounted Council Business - Joint Venture and Associates (24)				
5	13	-8		Share in Operating Result - Central Local Government Association and Gawler River Floodplain Management Authority
39,963	**38,211**	**(1,768)**		**Total Expenses**
Operating Surplus / (Deficit)				
2,749	**2,745**	**4**		**Operating Surplus / (Deficit)**

Capital Program 2021/22									
Description	2021/22 Budget	Actuals as at 30 June	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 4	Carry forward to 2022/23	Proposed Full Year Revised Budget	Variance Actual to Proposed Full year	Variance +/- 10% or $10k or major works; Act to bud	Comments
CORPORATE AND COMMUNITY SERVICES	**18,822,309**	**7,416,292**	**10,386,763**	**6,654**	**(2,848,666)**	**7,544,751**	**(128,459)**		
Community Services - Community Transport	**56,000**	**29,143**	**57,150**	**0**	**(28,000)**	**29,150**	**(7)**		
Community Transport Vehicles	56,000	29,143	57,150		(28,000)	29,150	(7)	-	
Library Services	**82,059**	**70,276**	**82,059**	**0**	**0**	**82,059**	**(11,783)**		
Library Books	82,059	70,276	82,059			82,059	(11,783)	Yes	
Barossa Regional Gallery	**89,450**	**0**	**705**	**0**	**0**	**705**	**(705)**	-	
Barossa Regional Gallery Air Conditioning	89,450	0	705			705	(705)	Yes	
Offices and Community Facilities	**18,594,800**	**7,316,873**	**10,246,849**	**6,654**	**(2,820,666)**	**7,432,837**	**(115,964)**		
The Big Project - Phase 1 Implementation - Buildings (subject to grant funding)	225,301	0	204,086		(159,459)	44,627	(44,627)	Yes	The Big Project carry forward for retention payment or ongoing project
The Big Project - Phase 1 Implementation - Recreation (subject to grant funding)	219,334	0	140,775		(140,393)	382	(382)	Yes	The Big Project carry forward for retention payment or ongoing project
Angas Rec Park Stormwater	0	0	0	1,700	(1,700)	0	0	-	
Angas Recreation Park Clubrooms Canopy	0	68,986	235,000		(166,014)	68,986	(0)	-	The Big Project carry forward for retention payment or ongoing project
Angas Recreation Park Tennis/Netball Courts (carried forward)	42,000	183	183			183	(0)	-	
Various tennis/netball courts as per Court audit report July 2019 (expected 40% grants/contributions)	150,000	0	150,000			150,000	(150,000)	Yes	
Angas Recreation Park Second Oval and Ancillary Works (carried forward)	615,740	792,924	789,733	3,191		792,924	0	-	
Angas Recreation Park Multi Functional Clubrooms	1,665,745	1,715,572	1,764,481		(48,909)	1,715,572	(0)	-	The Big Project carry forward for retention payment or ongoing project
Barossa Rugby Park - The Big Project (Infrastructure Projects Grant Programs)	2,721,000	104,470	160,500		(56,029)	104,471	(1)	-	The Big Project carry forward for retention payment or ongoing project
Nuriootpa Soccer Clubrooms	1,588,104	33,386	338,104		(304,718)	33,386	(0)	-	The Big Project carry forward for retention payment or ongoing project
Nuriootpa Soccer Civil Infrastructure	1,119,330	935,235	1,089,330		(154,095)	935,235	0	-	The Big Project carry forward for retention payment or ongoing project
Nuriootpa Soccer Infrastructure Pitches	1,102,869	439,587	1,034,034		(594,447)	439,587	0	-	The Big Project carry forward for retention payment or ongoing project
Talunga Caravan Park Facilities	2,033,216	119,678	595,076		(475,398)	119,678	0	-	
Tanunda Recreation Park - Oval Widening	46,481	332,930	160,000	172,930		332,930	0	-	
Tanunda Recreation Park Junior Sports Field (part carried forward - Infrastructure Projects Grant Programs)	971,909	553,015	821,909	(268,894)		553,015	(0)	-	
Tanunda Recreation Park Playground (Open Space and Places for People Grant Funding)	609,737	361,163	500,177		(135,247)	364,930	(3,767)	-	The Big Project carry forward for retention payment or ongoing project
Tanunda Recreation Park Cricket Nets (Infrastructure Projects Grant Programs)	155,890	66,705	30,000			30,000	36,705	Yes	
Angas Recreation Park Cricket Nets and Ancillary Works	0	3,272	2,079	1,193		3,272	0	-	
Barossa Culture Hub - The Big Project	5,328,144	29,030	0	29,030		29,030	(0)	-	
Curdnatta Recreation Park Tennis Courts	0	0	34,000			34,000	(34,000)	Yes	
Curdnatta Recreation Park BBQ and Cricket Nets (part externally funded)	0	71,479	70,426			70,426	1,053	-	
Emergency Water Supply - Moculta	0	0	5,338			5,338	(5,338)	Yes	Completed works 21/22
Emergency Water Supply - Eden Valley	0	8,597	29,680			29,680	(21,083)	Yes	Completed works 21/22
Emergency Water Supply - Mount pleasant	0	1,325	6,240			6,240	(4,915)	Yes	Completed works 21/22
Nurioopta Swimming Pool	0	124,010	124,587			124,587	(577)	-	
Mt. Pleasant Caravan Park - 2 Cabins (ex NCPA)	0	33,266	43,600			43,600	(10,334)	Yes	Adjustments made on consolidation
Mount Pleasant Show Office Upgrade	0	88,929	97,655			97,655	(8,726)	-	
Stockwell Park BMX Track	0	120,738	118,775			118,775	1,963	-	
Tanunda Rec Park Change/Club Rooms	0	156,950	459,800		(302,850)	156,950	0	-	The Big Project carry forward for retention payment or ongoing project
Box Trailer 7x5 Talunga Rec Park	0	4,591	0			0	4,591	-	

Capital Program 2021/22 (Continued)									
Description	**2021/22 Budget**	**Actuals as at 30 June**	**Full Year Revised Budget in Last Update**	**Budget Adjustments Quarter 4**	**Carry forward to 2022/23**	**Proposed Full Year Revised Budget**	**Variance Actual to Proposed Full year**	**Variance +/- 10% or $10k or major works; Act to bud**	**Comments**
The Rex Solar Panels	0	23,867	0			0	23,867	Yes	
Irrigation Equipment Tanunda Rec Park	0	43,052	189,135		(146,083)	43,052	(0)	-	The Big Project carry forward for retention payment or ongoing project
Upgrade Lighting Lyndoch Rec Park	0	1,293	1,293			1,293	0	-	
Lyndoch Rec Park Change/Clubrooms	0	21,917	50,000		(28,083)	21,917	0	-	The Big Project carry forward for retention payment or ongoing project
Lyndoch Rec Park	0	3,402	4,602			4,602	(1,200)	Yes	
Stockwell Park Fitness Infrastructure	0	104,729	106,662			106,662	(1,933)	-	
Stockwell Park Civil Works/Signage/Landscaping	0	65,308	102,033		(36,725)	65,308	(0)	-	
Stockwell Park Trail	0	25,659	44,000			44,000	(18,341)	Yes	
Old Talunga Park Courts Upgrade	0	92,162	92,220			92,220	(58)	-	
Old Talunga Park Lighting	0	0	23			23	(23)	Yes	
Tanunda Recreation Park - Electrical Capacity Upgrade Retention (carried forward)	0	0	6,669			6,669	(6,669)	Yes	
Tanunda Recreation Park - Show Hall Upgrade Retention (carried forward)	0	38,680	73,595		(34,915)	38,680	0	-	The Big Project carry forward for retention payment or ongoing project
The Rex Disability Change Facility (subject to grant funding)	0	140,847	121,049			121,049	19,798	Yes	
Williamstown Pool Change Rooms Roof	0	7,835	0			0	7,835	-	
Swimming Pool, BV Recreation Centre	0	451,229	450,000			450,000	1,229	-	The Big Project carry forward for retention payment or ongoing project
Bore, Stockwell Recreation Park	0	20,904	0			0	20,904	Yes	
Nuriootpa Soldiers Memorial Hall	0	9,058	0			0	9,058	-	
Depot Office and Workshop, Williamstown	0	6,151	0	18,000	(11,849)	6,151	(0)	-	
Lyndock Hall	0	9,330	0			0	9,330	-	
Aquatic Swimming Pool, Lot 2 Kokoda Road	0	10,473	0			0	10,473	Yes	
Swimming Pool, Williamstown QVJ Park	0	20,634	0			0	20,634	Yes	
Floodlights Oval QVJ Park	0	14,183	0			0	14,183	Yes	
NCPA - Outdoor Improvements	0	8,387	0			0	8,387	-	
Nuriootpa Cricket Nets	0	23,904	0	23,904		23,904	(0)	-	
Nuriootpa Office Minor Building Improvements	0	1,848	0	25,600	(23,752)	1,848	0	-	
Williamstown Swimming Pool	0	6,000	0			0	6,000	-	
DEVELOPMENT AND ENVIRONMENTAL SERVICES	**0**	**823**	**2,145**	**0**	**0**	**2,145**	**(1,322)**		
Barossa Bushgardens	**0**	**823**	**2,145**	**0**	**0**	**2,145**	**(1,322)**		
Bushgardens Stormwater Recovery System	0	823	2,145			2,145	(1,322)	Yes	
EXECUTIVE SERVICES	**20,000**	**42,586**	**205,396**	**3,960**	**(94,229)**	**115,127**	**(72,541)**		
Office and Community Facilities	**20,000**	**42,586**	**205,396**	**3,960**	**(94,229)**	**115,127**	**(72,541)**		
Nuriootpa Office - Solar Panels	0	0	85,396			85,396	(85,396)	Yes	Project Completed
GIS Project	0	9,000	0			0	9,000	-	Project Completed
Audio Visual System Council Chamber	0	3,855	0			0	3,855	-	Project Completed
Website Development Project	20,000	3,960	20,000	3,960	(20,000)	3,960	0	-	
Continuous Improvement program	0	25,771	100,000		(74,229)	25,771	(0)	-	
NURIOOTPA CENTENNIAL PARK AUTHORITY	**135,000**	**319,359**	**483,691**	**0**	**(193,445)**	**290,246**	**29,113**		
	135,000	**319,359**	**483,691**	**0**	**(193,445)**	**290,246**	**29,113**		
NCPA - Internal Roadworks	20,000	0	0			0	0	-	
Cleaners Van	25,000	0	25,000		(25,000)	0	0	-	Carried forward to 22/23
Ensuite Sites	90,000	154,465	120,000			120,000	34,465	Yes	Project Completed
NCPA - Caravan Park Office Room Divider	0	3,339	8,691			8,691	(5,352)	Yes	Project Completed
NCPA - Adventure Playground	0	161,555	330,000		(168,445)	161,555	0	-	Continuing Project
NCPA - Multi Use Changerooms Verandah	0	0	0			0	0	-	

Capital Program 2021/22 (Continued)									
Description	**2021/22 Budget**	**Actuals as at 30 June**	**Full Year Revised Budget in Last Update**	**Budget Adjustments Quarter 4**	**Carry forward to 2022/23**	**Proposed Full Year Revised Budget**	**Variance Actual to Proposed Full year**	**Variance +/- 10% or $10k or major works; Act to bud**	**Comments**
WORKS AND ENGINEERING	**11,394,649**	**8,969,811**	**13,024,188**	**(132)**	**(1,655,749)**	**11,368,307**	**(2,398,496)**		
Bridges	**1,133,236**	**244,615**	**545,000**	**0**	**0**	**545,000**	**(300,385)**		
Bridges Unallocated Budget	250,000	0	0			0	0	-	
Smyth Road Tanunda Bridge (carried forward)	115,000	4,024	115,000			115,000	(110,976)	Yes	
Mengler Hill Road Angaston Safety Guardrails	75,000	73,648	75,000			75,000	(1,352)	-	
Moculta Road Bridge - Design only	693,236	89	0			0	89	-	
Golflinks Road, Rowland Flat		11,910	0			0	11,910	Yes	
Stockwell Bridge widening (subject to grant funding)	0	154,945	355,000			355,000	(200,055)	Yes	
Buildings	**782,893**	**209,346**	**749,884**	**4,168**	**(528,100)**	**225,952**	**(16,606)**		
Nuriootpa Office/Library - Air-conditioning renewal program and Kitchen Refurbishment	70,000	67,034	192,393	4,168	(125,480)	71,081	(4,047)	-	
Building Renewal and Replacement	300,000	0	300,000		(300,000)	0	0	-	
Nuriootpa Office - LED Lighting Replacement	63,472	3,273	63,472		(60,199)	3,273	(0)	-	
Talunga Recreation Park Show Hall Drainage	65,000	69,840	65,000			65,000	4,840	-	
The Rex Barossa Aquatic and Fitness Centre - Gas Pool Water Heaters	186,000	0	0			0	0	-	
The Rex Barossa Aquatic and Fitness Centre - Pool Deck Air Conditioning	30,000	24,466	30,000			30,000	(5,534)	Yes	
The Rex Barossa Aquatic and Fitness Centre - LED Lighting Replacement	42,421	0	42,421		(42,421)	0	0	-	
Williamstown Caravan Park - 2 Cabins - Decking/Floor	26,000	24,233	26,000			26,000	(1,767)	-	
Tanunda and Williamstown Depots Upgrade	0	20,499	30,598			30,598	(10,099)	Yes	
Footpaths	**1,245,755**	**1,259,579**	**1,346,755**	**0**	**(50,000)**	**1,296,755**	**(37,176)**		
Footpath Renewal Budget - Salaries	104,834	0	104,834			104,834	(104,834)	Yes	
Kalimna Creek Reserve Nuriootpa	0	74,068	40,000			40,000	34,068	Yes	
Barossa Trail extension to Gawler (part grant funded $336,264 - PIRSA Reg	800,000	749,573	800,000		(50,000)	750,000	(427)	-	
Saleyard Road Mount Pleasant	140,921	259,676	263,921			263,921	(4,245)	-	
Barossa Trail Shared Path - renewal	200,000	110,458	118,000			118,000	(7,542)	-	
Footpath Magnolia Street Tanunda	0	8,766	0			0	8,766	-	
Footpath, John St, Tanunda	0	12,083	20,000			20,000	(7,917)	Yes	
Williamstown Road, Sandy Creek	0	38,956	0			0	38,956	Yes	
Footpath - Murray Street Nuriootpa	0	6,000	0			0	6,000	-	
Motor Vehicles, Plant and Equipment	**964,000**	**739,290**	**1,342,320**	**0**	**(579,800)**	**762,520**	**(23,230)**	Yes	
Depot - Tractor	0	74,929	85,000			85,000	(10,072)	Yes	
Motor Vehicles Renewal (part carried forward)	329,000	447,161	611,320		(162,800)	448,520	(1,359)	-	Motor Vehicles purchases to be finalised/received
Backhoe	175,000	0	216,000		(216,000)	0	0	-	Motor Vehicles purchases to be finalised/received
Excavator	60,000	94,000	94,000			94,000	0	-	
Articulated Wheel Dumper	40,000	0	3,200			3,200	(3,200)	Yes	
Plant Trailer	40,000	0	40,000		(40,000)	0	0	-	Motor Vehicles purchases to be finalised/received
4.5 Tonne Truck	100,000	0	100,000		(100,000)	0	0	-	Motor Vehicles purchases to be finalised/received
Depot 8x5 Tip Trailer 1	0	12,121	13,350			13,350	(1,229)	-	
Depot 8x5 Tip Trailer 2	0	12,121	13,350			13,350	(1,229)	-	
Depot 8x5 Tip Trailer 3	0	12,121	13,350			13,350	(1,229)	-	
Loader Volvo	0	8,950	0			0	8,950	-	
Works Gardener 4.5T Truck	0	0	61,000		(61,000)	0	0	-	Motor Vehicles purchases to be finalised/received
Motor Vehicles Renewal - including Depot Utes (part carried forward)	70,000	0	0			0	0	-	
Business Case - additional vehicle requirements	100,000	63,278	64,600			64,600	(1,322)	-	Motor Vehicles purchases to be finalised/received
Loader Volvo L70C NSV-875	0	14,610	0			0	14,610	Yes	
Minor Plant	50,000	0	27,150			27,150	(27,150)	Yes	
Parks and Gardens	**298,500**	**115,739**	**199,865**	**0**	**(13,976)**	**185,889**	**(70,150)**		
Playground Equipment Renewal	93,500	17,789	90,747			90,747	(72,958)	Yes	
Tanunda Recreation Park Oval Renewal	190,000	3,988	865			865	3,123	Yes	
Play Equipment Tolley Reserve	0	92,938	93,253			93,253	(315)	-	
Krieg Park BMX Track	15,000	1,024	15,000		(13,976)	1,024	(0)	-	

Capital Program 2021/22 (Continued)									
Description	**2021/22 Budget**	**Actuals as at 30 June**	**Full Year Revised Budget in Last Update**	**Budget Adjustments Quarter 4**	**Carry forward to 2021/22**	**Proposed Full Year Revised Budget**	**Variance Actual to Proposed Full year**	**Variance +/- 10% or $10k or major works**	Comments
Road Resheeting	**756,385**	**769,030**	**756,385**	**0**	**(86,000)**	**670,385**	**98,645**		
E Lorkes Road Springton	173,910	86,542	173,910		(86,000)	87,910	(1,368)	-	
Golden Gate Mines Road Flaxman Valley	115,462	100,412	115,462			115,462	(15,050)	Yes	
Heggies Range Road Eden Valley	71,125	88,028	71,125			71,125	16,903	Yes	
Hilsenitz Road Eden Valley	26,554	50,621	26,554			26,554	24,067	Yes	
Keyneton Road Moculta	98,967	122,842	98,967			98,967	23,875	Yes	
Mount Road Mount Crawford	119,560	128,153	119,560			119,560	8,593	-	
Roberts Road Stockwell	59,380	57,161	59,380			59,380	(2,219)	-	
Springton Road Williamstown	0	693	0			0	693	-	
Steingarten Road Rowland Flat	75,858	66,069	75,858			75,858	(9,789)	Yes	
Resheeting Budget Contingency	15,569	0	15,569			15,569	(15,569)	Yes	
R Dewells Rd,Springton	0	5,433	0			0	5,433	-	
Cookes Hill RD,Springton	0	10,103	0			0	10,103	Yes	
Burns Rd,Mt Pleasant	0	35,620	0			0	35,620	Yes	
Trial Hill Road Altona	0	17,352	0			0	17,352	Yes	
Road Resealing	**3,500,840**	**3,960,326**	**4,480,215**	**(35,000)**	**(41,000)**	**4,404,215**	**(443,889)**		
Acacia Street Tanunda	48,977	52,882	48,977			48,977	3,905	-	
Altona Road Altona	32,846	29,087	32,846			32,846	(3,759)	Yes	
Basedow Road Tanunda (subject to grant funding)	100,100	899,500	870,100			870,100	29,400	Yes	
Bushman Street Tanunda	81,500	16,755	81,500			81,500	(64,745)	Yes	
College Street Tanunda	160,315	181,134	160,315			160,315	20,819	Yes	
Diagonal Road Angaston	75,937	70,775	75,937			75,937	(5,162)	-	
Elm Street Tanunda	32,171	23,181	32,171			32,171	(8,990)	Yes	
Forreston Road Mount Crawford	304,475	274,903	448,518			448,518	(173,615)	Yes	
Middleton Road Cockatoo Valley		0	41,000	0	(41,000)	0	0	-	
Road Resealing (cont)									
George Street Williamstown	21,733	21,571	21,733			21,733	(162)	-	
Herriot Road Mount Pleasant	54,239	52,686	54,239			54,239	(1,553)	-	
Humbug Scrub Road Goldfields	60,438	60,210	60,438			60,438	(228)	-	
Koch Road Krondorf	17,001	20,666	17,001			17,001	3,665	Yes	
Lindsay Park Road Angaston	32,017	22,227	32,017			32,017	(9,790)	Yes	
MacDonnell Street (Basedow Road to Bushman Street) Tanunda	290,500	252,232	290,500			290,500	(38,268)	Yes	
Margaret Street Williamstown	47,377	65,259	47,377			47,377	17,882	Yes	
Miamba Road Williamstown	15,508	14,827	15,508			15,508	(681)	-	
Mirooloo Road Flaxman Valley	26,232	15,421	26,232			26,232	(10,811)	Yes	
Moculta Road Moculta	0	112	1,669			1,669	(1,557)	Yes	
Nuraip Road Nuriootpa	90,871	105,341	90,871			90,871	14,470	Yes	
Redford Street Springton	24,703	27,177	24,703			24,703	2,474	Yes	
Research Road Nuriootpa	96,870	77,901	96,870			96,870	(18,969)	Yes	
Rosedale Scenic Road Rosedale	36,020	28,249	36,020			36,020	(7,771)	Yes	
Saleyard Road Mount Pleasant	190,504	219,376	190,504			190,504	28,872	Yes	
Seven Steps Road Flaxman Valley	69,238	66,811	69,238			69,238	(2,427)	-	
Short Row Angaston	61,000	56,824	61,000			61,000	(4,176)	-	
South Terrace Angaston	8,200	9,831	8,200			8,200	1,631	Yes	
Springton Road Williamstown	101,428	159,436	101,428			101,428	58,008	Yes	
Staehr Street Nuriootpa	68,386	50,213	68,386			68,386	(18,173)	Yes	
Trial Hill Road Altona	76,377	62,601	76,377			76,377	(13,776)	Yes	

Capital Program 2021/22 (Continued)									
Description	**2021/22 Budget**	**Actuals as at 30 June**	**Full Year Revised Budget in Last Update**	**Budget Adjustments Quarter 4**	**Carry forward to 2022/23**	**Proposed Full Year Revised Budget**	**Variance Actual to Proposed Full year**	**Variance +/- 10% or $10k or major works**	Comments
Road Reseal Contingency	14,363	0	60,240			60,240	(60,240)	Yes	
Road Reseal Program Budget including Project Management Salaries	298,914	0	195,200			195,200	(195,200)	Yes	
Barossa Visitor Centre Carpark Upgrade	421,100	411,905	421,100	(35,000)		386,100	25,805	Yes	
Road Reconstruction - Stockwell Road Freight Route	430,000	443,394	430,000			430,000	13,394	Yes	
Road sealed, Carpark Stockwell Rec Park		69,544	115,000			115,000	(45,456)	Yes	
Melrose Street Mount Pleasant - Road Resurfacing Contribution (Department o	111,500	0	0			0	0	-	
Railway Tce, Mt Pleasant		19,380	0			0	19,380	Yes	
Goldfields Rd, Cockatoo Valley		666	0			0	666	-	
Yaldara Drive, Lyndoch		666	0			0	666	-	
Needles Road, Williamstown		9,120	0			0	9,120	-	
Stockwell Road Stockwell		41,630	0			0	41,630	Yes	
Stockwell and Penrice Road Intersection - Black Spot Funding	0	26,832	77,000			77,000	(50,168)	Yes	
Road Shoulders	**275,597**	**226,615**	**275,597**	**0**	**0**	**275,597**	**(48,982)**		
Diagonal Road Angaston	24,723	18,148	24,723			24,723	(6,575)	Yes	
Herriot Road Mount Pleasant	23,426	17,877	23,426			23,426	(5,549)	Yes	
Mirooloo Road Flaxman Valley	20,626	20,337	20,626			20,626	(289)	-	
Nuraip Road Nuriootpa	14,646	18,227	14,646			14,646	3,581	Yes	
Redford Street Springton	15,116	15,827	15,116			15,116	711	-	
Research Road Nuriootpa	25,187	47,907	25,187			25,187	22,720	Yes	
Rosedale Scenic Road Rosedale	15,116	17,830	15,116			15,116	2,714	Yes	
Springton Road Williamstown	115,673	56,328	115,673			115,673	(59,345)	Yes	
Staehr Road Nuriootpa	21,084	14,135	21,084			21,084	(6,949)	Yes	
Stormwater	**904,343**	**684,575**	**903,868**	**0**	**(91,825)**	**812,043**	**(127,468)**		
Angas Street Springton Drainage Upgrade	0	0	3,500			3,500	(3,500)	Yes	
Basedow Road Tanunda Drainage Upgrade	0	0	5,200			5,200	(5,200)	Yes	
Calton Road to Hameister Court Drainage Kalbeeba (carried forward)	300,000	1,260	1,260			1,260	0	-	
Centenary Avenue Nuriootpa Flood Mitigation - Design only	0	5,765	6,000			6,000	(235)	-	
Colonist Corner Williamstown Reserve Drainage Upgrade	0	38,670	36,705			36,705	1,965	-	
Kalimna Road Nuriootpa	0	0	30,000		(30,000)	0	0	-	
Road Drain - Elizabeth Street Tanunda	210,000	308,459	320,000			320,000	(11,541)	Yes	
Maria Street Tanunda Drainage Swale	300,000	308,175	370,000		(61,825)	308,175	0	-	
Project Management Salaries	94,343	0	94,343			94,343	(94,343)	Yes	
Road Drain, Langmeil Rd, Tanunda	0	20,012	20,000			20,000	12	-	
Maria Street Tanunda Drainage - Design only	0	2,234	10,000			10,000	(7,766)	Yes	
Nuriootpa Township Stormwater Management Plan	0	0	6,860			6,860	(6,860)	Yes	
Community Wastewater Management System (CWMS)	**1,453,100**	**279,189**	**1,758,501**	**0**	**(115,206)**	**1,643,295**	**(1,364,106)**		
Nuriootpa Waste Water Treatment Plant - upgrades/improvements	1,300,000	27,585	1,300,000			1,300,000	(1,272,415)	Yes	
Nuriootpa Waste Water Treatment Plant - upgrades/improvements	0	2,321	0			0	2,321	-	
CWMS Pipeline Radio Link Upgrad/Control Change (carried forward)	92,100	0	92,100		(92,100)	0	0	-	Carried forward to 22/23
Tanunda Caravan Park Pump Station Upgrade	0	115,322	243,911			243,911	(128,589)	Yes	
Tanunda Waste Water Treatment Plant	0	26,795	61,490			61,490	(34,695)	Yes	
Operation Construction of New Inspection Points (IP)	6,000	12,356	6,000			6,000	6,356	Yes	
STEDS, Pump Station 9, Schaedel Street	0	12,160	0			0	12,160	Yes	
STEDS, Pump Station 1, Hatch Street	0	8,281	0			0	8,281	-	
STEDS, Pump Station 5, Lae Road	0	6,604	0			0	6,604	-	
STEDS, Pump Station, Yettie Road,	0	6,884	0			0	6,884	-	
STEDS Lagoons, Gomersal Rd, Tanunda	0	18,079	0			0	18,079	Yes	
WWTP, Stockwell	0	8,502	0			0	8,502	-	
Stockwell Recreation Park - CWMS Irrigation	30,000	6,894	30,000		(23,106)	6,894	(0)	-	Carried forward to 22/23
Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	25,000	27,407	25,000			25,000	2,407	-	
Streetscaping	**80,000**	**481,506**	**665,798**	**30,700**	**(149,842)**	**546,656**	**(65,150)**		
Mount Pleasant Streetscaping	0	185,601	291,000		(45,000)	246,000	(60,399)	Yes	Carried forward to 22/23
Murray Street Angaston Streetscaping	80,000	105,820	179,962	30,700	(104,842)	105,820	(0)	-	
Town Signage Project	0	190,085	194,836			194,836	(4,751)	-	
Grand Total (Notes 12 and 14)	**30,371,958**	**16,748,871**	**24,102,183**	**10,482**	**(4,792,089)**	**19,320,576**	**(2,571,705)**		

Grants, Contributions and Asset Sales 2021/22							
Description	**2021/22 Budget**	**Actuals Cash rec'd up to 30 June**	**Full Year Revised Budget in Last Update**	**Budget Adjustments Quarter 4**	**Carry forward to 2022/23**	**Actual Income spent/ recognised**	**Proposed Full Year Revised Budget**
CORPORATE AND COMMUNITY SERVICES	**(6,296,270)**	**(4,846,899)**	**(3,684,991)**	**0**	**1,841,865**	**(1,901,818)**	**(1,843,126)**
The Big Project - Phase 1 Implementation Grant Funding	(4,488,763)		0				0
The Big Project - Phase 1 Implementation Contributions	(310,000)		0				0
Angas Recreation Park Junior Oval/Recreation Landscaping Grant Funding	0	(881,000)	(504,240)			(504,240)	(504,240)
Angas Recreation Park Junior Oval/Recreation Landscaping Contributions	(350,000)	0	(350,000)		350,000		0
Emergency Water Supply - Drought Communities Funding	0	(300,000)	(30,000)			(41,258)	(30,000)
Mount Pleasant Caravan Park	0	(5,000)	0			(5,000)	0
Stockwell Park Projects Open Space Grant	0	(254,978)	(178,978)			(178,978)	(178,978)
Tanunda Recreation Park -Junior Oval and Cricket Nets (Infrastructure Projects Grant Programs)	0	(580,700)	(580,700)			(580,700)	(580,700)
Tanunda Recreation Park - Contribution to Lighting/other	0	0	(88,000)		88,000		0
Tanunda Recreation Park - Inclusive playground	(330,221)	(330,221)	(330,221)			(330,221)	(330,221)
Tanunda Rec Park Clubrooms/ Amenities Buildings	0	(1,500,000)	(308,066)		193,550	(156,950)	(114,516)
Talunga Caravan Park - Cabins & Amenities	(817,286)	0	(817,286)		817,286		0
Barossa Rugby Precinct Development Tanunda (Infrastructure Projects Grant Programs)	0	(995,000)	(497,500)		393,029	(104,471)	(104,471)
DEVELOPMENT AND ENVIRONMENTAL SERVICES	**0**	**(50,000)**	**(5,000)**	**0**	**0**	**(5,000)**	**(5,000)**
Drought Communities Funding - Bushgardens Nursery Stormwater/Irrigation Infrastructure	0	(50,000)	(5,000)			(5,000)	(5,000)
NURIOOTPA CENTENNIAL PARK AUTHORITY	**0**	**(698,821)**	**(965,165)**	**0**	**270,344**	**(698,821)**	**(694,821)**
NCPA Cricket Nets	0	(4,000)	0			(4,000)	0
Nuriootpa Artificial Soccer Pitch - Local Roads and Community Infrastructure Phase 2	0	(694,821)	(965,165)		270,344	(694,821)	(694,821)
WORKS AND ENGINEERING	**(1,342,118)**	**(2,835,218)**	**(2,780,100)**	**0**	**809,715**	**(2,190,219)**	**(1,970,385)**
Vehicle and Equipment Trade-in Sales Motor Vehicles/Plant	(251,500)	(449,716)	(448,850)		174,949	(449,716)	(273,901)
CWMS Developer Contributions	(50,000)	0	(50,000)	0	0	(189,088)	(50,000)
Resident Contribution	0	(11,550)	(21,000)	0	0	(21,000)	(21,000)
WWTP Operation Nuriootpa	0	0	0	0	0	(2,753)	0
Open Space Developer Contributions	(142,736)	(66,250)	(142,736)	0	0	(66,250)	(142,736)
Barossa Trail extension to Gawler (PIRSA Regional Growth Fund Grant Funding)	(336,264)	(508,597)	(618,818)	0	392,775	(226,043)	(226,043)
Stockwell and Penrice Road Intersection - Black Spot Funding	(215,000)	(1,508,776)	(965,000)	0	0	(943,664)	(965,000)
Contribution from LRC	0		(115,000)	0	113,624	(1,376)	(1,376)
Stockwell Bridge widening (Bridges Renewal Round 5/ Local Government Land Transport Infrastructure Project)	0	(290,329)	(418,696)	0	128,367	(290,329)	(290,329)
Moculta Road Bridge (subject to grant funding approval)	(346,618)	0	0	0	0		0
Grand Total (Notes 13 and 15)	**(7,638,388)**	**(8,430,938)**	**(7,435,256)**	**0**	**2,921,924**	**(4,795,858)**	**(4,513,332)**