



Annual Budget and Business Plan 2022/23

Budget Update - Quarterly

As at 30 September 2022

Budget Update Report

Executive Summary (incorporating Long Term Financial Plan considerations)	2
Uniform Presentation of Finances	3
Key Performance Indicators	4
Summary of Operating Budget Variance Adjustments	5
Summary of Capital Budget Variance Adjustments	10
Statement of Comprehensive Income	15

Annual Business Plan Report

Capital Works Program	16
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Executive Summary

This report is a Budget Update as at 30 September 2022 for the 2022/23 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 2022/23 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 2021/22) 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 2022/23 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 \$14.8m this includes additional and carried forward expenditure with this update at \$1.7m, 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 \$23.8m this includes additional and carried forward expenditure with this update at \$2.8m, 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.
- ❖ The ASU Enterprise Bargaining agreement increase is approved at 3.5% for 22/23, 2.5% in 23/24 & 2.5% in 24/25 as approved by Council at its meeting 1 September 2022 the adopted budget & LTFP has 2% for all years, the additional cost for the next 3 years is \$196k, \$268k and \$344k.

Uniform Presentation of Finances

for the year ending 30 June 2023

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

		Original Full Year Budget	Actuals as at 30 Sep	Carried Forward from last year	Budget Adjustments Quarter 1	Proposed Full Year Revised Budget
	Budget Adjustment Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	1-7	42,484	37,002	12	624	43,120
Less Expenses	8-11	(43,949)	(9,176)	(317)	(445)	(44,711)
Operating Surplus / (Deficit)		(1,465)	27,826	(305)	179	(1,591)
Less Net Outlays on Existing Assets						
Capital Expenditure on Renewal and Replacement of Existing Assets	12	(7,266)	0	(1,506)	(119)	(8,891)
add back Depreciation, Amortisation and Impairment	10	9,159	2,290	0	0	9,159
add back Proceeds from Sale of Replaced Assets	13	411	0	175	0	586
		2,304	2,290	(1,331)	(119)	854
Less Net Outlays on New and Upgraded Assets						
Capital Expenditure on New and Upgraded Assets	14	(27,131)	0	(3,286)	(796)	(31,213)
add back Amounts Received Specifically for New and Upgraded Assets	15	5,604	3,196	(81)	0	5,523
add back Proceeds from Sale of Surplus Assets	16	0	0	0	0	0
		(21,527)	3,196	(3,367)	(796)	(25,690)
Net Lending / (Borrowing) for Financial Year		(20,688)	33,312	(5,003)	(736)	(26,427)

Uniform Presentation of Finances

Funding Source for the movement in Net Lending / (Borrowing)	(\$'000)
Original Full year Budget Net Lending / (Borrowing)	(20,688)
Carried Forward Budget Adjustments approved at the Council meeting 28 November 2022 – Report on Financial Results	(5,003)
Funds were held for these projects in cash and investments at 30 June 2022	
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 2022	(736)
Proposed Full-year Revised Budget - Net Lending / (Borrowing)	(26,427)

Key Performance Indicators (KPI) – 2022/23

Key Performance Indicators (KPI)		Original Budget 30 June 23	Budget Update 30 Sep 22
Operating Surplus / (Deficit)	(\$'000)	(1,465)	(1,591)
Target	To achieve an operating breakeven position, or better, over any five year period.		
Notes	Operating Deficit decreased by \$126k as a result of carried forwards from last year of \$305k a reduction of net costs of \$179k. Due to the advance payment of Financial Assistance Grants totalling \$1.384M the true underlying budget position for 2022-23 is \$207K deficit not \$1.591M it is simply a timing matter.		
Operating Surplus Ratio		(3.4%)	(3.7%)
Target	To achieve an operating surplus ratio of between -2% to 10.		
Notes	The adopted LTFF 3 year average for this ratio was 1%, this update forecasts an annual result of (3.69%) which is outside of the target range. Using the last 2 years actuals 2021 at 6.7% and 2022 at 6.44% and this Budget update of (3.69%) the three average is 3.08%, within the adopted target range of (2%) to 10%. Due to the advance payment of Financial Assistance Grants totalling \$1.384M the true underlying budget position for 2022-23 is a operating surplus ratio of (0.5%) well within the target range.		
Net Financial Liabilities	(\$'000)	28,587	18,192
Target	Council's level of net financial liabilities (NFL) is no greater than its annual operating revenue and not less than zero.		
Notes	Improvement (reduction) to net liabilities as a result of the better cash at bank position from last year actual result as compared to the estimates used for the adopted budget.		
Net Financial Liabilities Ratio		67%	42%
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.		
Notes	This ratio has improved; refer to the comments in the Net Financial Liabilities indicator above.		
Asset Funding Renewal Ratio		112%	135%
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 2022 Infrastructure Asset Management Plan (IAMP) does not contain renewal spend information. The Long Term Financial Plan (LTFF) required an annual spend for the major asset classes at \$6,607k, the adopted 22/23 budget renewal spend is \$7,266k that calculates a budget Asset Renewal Funding Ratio (ARFR) of 112%. The budget update asset renewal spend is now \$9,139k using the LTFF annual spend of \$6,607k the ARFR is 135%, this is greater than the original budgeted ARFR at 112% and above the adopted target- greater than 80% but less than 110%.		

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2022/23 Adjustment Quarter 1	Reserve Transfer	Net
Operating Adjustments							
Financial Services	General rates cap - Revaluation Initiative over estimated	General Rates Income	Rate modelling was setup to remove the assessments that did not meet the criteria, ie. change of ownerships,	Reduction to expenditure (negative amount)	(21,000)		(21,000)
Financial Services	Rating revenue modelling overstated	Northern & Yorke Regional Landscape Levy NRL	The RID factor for this calc	Reduction to income (positive amount)	548		548
Rates					Note 1		
						(20,452)	0
Statutory Charges					Note 2	0	0
User Charges					Note 3	0	0
Library Services	Unspent Heritage Trail App grant funding	Operating Grant - Other	Unspent Heritage Trail App grant funding	Carried Forward Income	(1,833)		(1,833)
Barossa Bushgardens	Unspent grants - Payments received in advance	Operating Grant - CWM Boards	Unspent grants - Payments received in advance	Carried Forward Income	(313)		(313)
Barossa Bushgardens	Carry forward unspent funds	Operating Grant - Other	Carry forward unspent funds	Carried Forward Income	(850)		(850)
Environment Education	Unspent grants - payments received in advance	Operating Grant - CWM Boards	Unspent grants - payments received in advance	Carried Forward Income	(4,201)		(4,201)
Library Services	Adult Literacy Grant not spent in 21/22 due to COVID	Operating Grant - Other	Adult Literacy Grant not spent in 21/22 due to COVID	Addition to income (negative amount)	(9,975)		(9,975)
Waste Services	Regional transport Subsidies	Operating Grant - Other	Regional transport Subsidies	Addition to income (negative amount)	(17,801)		(17,801)
Regulatory Services	DCMB Grant Funding	Operating Grant - Other	DCMB Grant Funding	Addition to income (negative amount)	(21,504)		(21,504)
Barossa Bushgardens	Unspent grants 21/22	Operating Grant - CWM Boards	Unspent grants 21/22	Addition to income (negative amount)	(490)		(490)
Barossa Bushgardens	Green Adelaide Funding	Operating Grant - CWM Boards	Green Adelaide Funding	Addition to income (negative amount)	(51,240)		(51,240)
Grants, Subsidies and Contributions					Note 4	(108,207)	0
Financial Services	LGFA Bonus Distribution	Interest Earned (LG Finance Auth.)	LGFA Bonus Distribution	Addition to income (negative amount)	(37,827)		(37,827)
Financial Services	Higher interest rates	Interest Earned (Banks)	Budget did not allow for Reserve bank rate hikes	Addition to income (negative amount)	(25,000)		(25,000)
Investment Income					Note 5	(62,827)	0
Reimbursements					Note 6	0	0
Financial Services	Replacement Vehicle not yet received	Equipment Sales	\$110,949 Office, 62,000 Depot, 2,000 NCPA	Carried Forward Income	(174,949)		(174,949)
Social Support	ILC YYoung Leaders Program	Other Income - Misc.	Refer email 2/9/22 Deb A	Carried Forward Income	(5,000)		(5,000)
Community Programs and Development	Return of unused grant to Barossa Wellness event that did not occur.	Other Income - Misc.	Return of unused grant to Barossa Wellness event that did not occur.	Addition to income (negative amount)	(13,900)		(13,900)
Health Services	Contributions from participating councils	Other Income - Misc.	Participating Council contributions	Addition to income (negative amount)	(4,219)		(4,219)
Office of the Mayor and CEO	Estimated recovery of Angas Rec Park canopy collapse rebuild, cleanup and redesign costs.	Other Income - Misc.	Estimated recovery of Angas Rec Park canopy collapse rebuild, cleanup and redesign costs.	Addition to expenditure (positive amount)	(235,000)		(235,000)
Other Income					Note 7	(433,068)	0
Works Operating	Mowing service coming in house	Wages (Normal Rate - Depot Staff)	Mowing service coming in house	Transfer To - expenditure (positive amount)	8,241		8,241
Works Ovals and Open Space	Mowing service coming in house	Wages (Normal Rate - Depot Staff)	Mowing service coming in house	Transfer To - expenditure (positive amount)	8,932		8,932
Works Ovals and Open Space	Mowing service coming in house	Wages (Normal Rate - Depot Staff)	Mowing service coming in house	Transfer To - expenditure (positive amount)	4,566		4,566
Works Ovals and Open Space	Mowing service coming in house	Wages (Normal Rate - Depot Staff)	Mowing service coming in house	Transfer To - expenditure (positive amount)	4,276		4,276
Works Ovals and Open Space	Mowing service coming in house	Wages (Normal Rate - Depot Staff)	Mowing service coming in house	Transfer To - expenditure (positive amount)	9,071		9,071
Works Ovals and Open Space	Mowing service coming in house	Wages (Normal Rate - Depot Staff)	Mowing service coming in house	Transfer To - expenditure (positive amount)	2,812		2,812
Works Ovals and Open Space	Mowing service coming in house	Wages (Normal Rate - Depot Staff)	Mowing service coming in house	Transfer To - expenditure (positive amount)	7,153		7,153

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2022/23 Adjustment Quarter 1	Reserve Transfer	Net
Works Ovals and Open Space	Mowing service coming in house	Wages (Normal Rate - Depot Staff)	Mowing service coming in house	Transfer To - expenditure (positive amount)	5,164		5,164
Works Ovals and Open Space	Mowing service coming in house	Wages (Normal Rate - Depot Staff)	Mowing service coming in house	Transfer To - expenditure (positive amount)	7,722		7,722
Works Ovals and Open Space	Mowing service coming in house	Wages (Normal Rate - Depot Staff)	Mowing service coming in house	Transfer To - expenditure (positive amount)	3,090		3,090
Works Ovals and Open Space	Mowing service coming in house	Wages (Normal Rate - Depot Staff)	Mowing service coming in house	Transfer To - expenditure (positive amount)	1,296		1,296
Works Operating	Mowing service coming in house	Internal Allocations - Wages Overhead	Mowing service coming in house	Transfer To - expenditure (positive amount)	3,532		3,532
Works Ovals and Open Space	Mowing service coming in house	Internal Allocation - Wages Overhead	Mowing service coming in house	Transfer To - expenditure (positive amount)	3,828		3,828
Works Ovals and Open Space	Mowing service coming in house	Internal Allocation - Wages Overhead	Mowing service coming in house	Transfer To - expenditure (positive amount)	1,957		1,957
Works Ovals and Open Space	Mowing service coming in house	Internal Allocation - Wages Overhead	Mowing service coming in house	Transfer To - expenditure (positive amount)	1,833		1,833
Works Ovals and Open Space	Mowing service coming in house	Internal Allocation - Wages Overhead	Mowing service coming in house	Transfer To - expenditure (positive amount)	3,887		3,887
Works Ovals and Open Space	Mowing service coming in house	Internal Allocation - Wages Overhead	Mowing service coming in house	Transfer To - expenditure (positive amount)	1,206		1,206
Works Ovals and Open Space	Mowing service coming in house	Internal Allocation - Wages Overhead	Mowing service coming in house	Transfer To - expenditure (positive amount)	3,066		3,066
Works Ovals and Open Space	Mowing service coming in house	Internal Allocation - Wages Overhead	Mowing service coming in house	Transfer To - expenditure (positive amount)	2,214		2,214
Works Ovals and Open Space	Mowing service coming in house	Internal Allocation - Wages Overhead	Mowing service coming in house	Transfer To - expenditure (positive amount)	3,310		3,310
Works Ovals and Open Space	Mowing service coming in house	Internal Allocation - Wages Overhead	Mowing service coming in house	Transfer To - expenditure (positive amount)	1,325		1,325
Works Ovals and Open Space	Mowing service coming in house	Internal Allocation - Wages Overhead	Mowing service coming in house	Transfer To - expenditure (positive amount)	556		556
Works Ovals and Open Space	Mowing service coming in house	Internal Allocation - Wages Overhead	Mowing service coming in house	Transfer To - expenditure (positive amount)	563		563
Works Ovals and Open Space	Mowing service coming in house	Wages (Normal Rate - Depot Staff)	Mowing service coming in house	Transfer To - expenditure (positive amount)	1,312		1,312
Employee Costs				Note 8	90,912	0	90,912
Publicity and Public Relations	Carry forward funds to support continuous improvment program in 22/23	Advertising	Carry forward funds to support continuous improvment program in 22/23	Carried Forward Expenditure	5,000		5,000
Publicity and Public Relations	Carry forward funds to support continuous improvment program in 22/23	Printing	Carry forward funds to support continuous improvment program in 22/23	Carried Forward Expenditure	3,750		3,750
Community Programs and Development	Unspend gransts due to COVID and Previous funding provided for Electricity refund	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 support for services, system upgrades and training new staff	Contractors - Relief Staff	Accounting support for services, system upgrades and training new staff	Carried Forward Expenditure	20,851		20,851
Financial Services	Required in 22/23 for a team program	Staff Training - Seminar/Conference Fees	Required in 22/23 for a team program	Carried Forward Expenditure	6,446		6,446

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2022/23 Adjustment Quarter 1	Reserve Transfer	Net
Financial Services	For payroll improvement consulting services	Consultants - Other	For payroll improvement consulting services	Carried Forward Expenditure	20,000		20,000
Information Technology	Carry forward continuous improvement budgets to support 22/23 programs.	Internal Communications Expenses	Carry forward continuous improvement budgets to support 22/23 programs.	Carried Forward Expenditure	12,500		12,500
Information Technology	Carry forward continuous improvement budgets for 22/23 projects	Consultants - Other	Carry forward continuous improvement budgets for 22/23 projects	Carried Forward Expenditure	20,000		20,000
Information Technology	Carry forward continuous improvement budget for 22/23 activity	Contractors - Other Services	Carry forward continuous improvement budget for 22/23 activity	Carried Forward Expenditure	28,000		28,000
Information Technology	Carry forward continuous improvement budget for 22/23 activity	Consultants - GIS data management	Carry forward continuous improvement budget for 22/23 activity	Carried Forward Expenditure	11,750		11,750
Information Technology	Carry forward continuous improvement funds for 22/23 projects	Software - Purchase Licence Fee	Carry forward continuous improvement funds for 22/23 projects	EOY Addition & Carried Forward	14,500		14,500
Planning Services	Unspent funds for the CASC heritage fund	Donations - Sundry	Unspent funds for the CASC heritage fund	Carried Forward Expenditure	9,100		9,100
Works Administration	Carried forward unspent condition audit expenditure	Contractors - Other Services	Carried forward unspent condition audit expenditure	Carried Forward Expenditure	80,000		80,000
Offices and Community Facilities	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(326)		(326)
Administration	Director recruitment costs funded from salary savings.	Consultants - Other	Director recruitment costs funded from salary savings.	Transfer To - expenditure (positive amount)	13,500		13,500
Offices and Community Facilities	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(833)		(833)
Administration	postponement event costs	Contractors - Other Services	postponement event costs	Reduction to expenditure (negative amount)	(48,000)		(48,000)
Administration	additional project advertising	Advertising	additional project advertising	Addition to expenditure (positive amount)	2,000		2,000
Administration	reduction based on year to date	Staff Training - Seminar/Conference Fees	reduction based on year to date	Reduction to expenditure (negative amount)	(750)		(750)
Administration	based on actuals for full team	Wireless Broadband	based on actuals for full team	Addition to expenditure (positive amount)	1,580		1,580
Financial Services	Fuel card cost provision	Energy Costs - Fuel & Lubricants	Fuel card cost provision	Addition to expenditure (positive amount)	3,500		3,500
Financial Services	ATO requirement for fringe benefits provision	Fringe Benefits Tax Expenses	ATO requirement for fringe benefits provision	Addition to expenditure (positive amount)	3,100		3,100
Information Technology	Transfer from Jodie (assets) for purchase of larer screens. This is the cost difference between standard size and larger screens.	Operating Lease Payments - Computer Eq.	Transfer from Jodie (assets) for purchase of larer screens. This is the cost difference between standard size and larger screens.	Transfer From - income (positive amount)	157		157
Information Technology	Transfer to 142-690 (Leasing) to cover additional monitor request fro Assets officer (Jodie)	Direct Purchases - Assets < \$5,000	Transfer to 142-690 (Leasing) to cover additional monitor request fro Assets officer (Jodie)	Transfer To - income (negative amount)	580		580
Offices and Community Facilities	Transfer from 582638 for installation of Termite Management System	Contractors - Pest Control Services	Transfer from 582638 for installation of Termite Management System	Transfer To - expenditure (positive amount)	2,218		2,218
Offices and Community Facilities	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(300)		(300)
Offices and Community Facilities	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(354)		(354)
Community Programs and Development	Return of unused grant to Barossa Wellness event that did not occur.	Other Misc. Expenses - Reimbursements	Return of unused grant to Barossa Wellness event that did not occur.	Addition to expenditure (positive amount)	13,900		13,900
Offices and Community Facilities	Replace funds that were supposed to be carried forward from FY21/22 as documented in B9494	Contractors - Bldg Maintenance Services	Replace funds that were supposed to be carried forward from FY21/22 as documented in B9494	Addition to expenditure (positive amount)	10,000		10,000

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2022/23 Adjustment Quarter 1	Reserve Transfer	Net
Offices and Community Facilities	Replacement funds for repairs to security door	Contractors - Other Services	Replacement funds for repairs to security door	Transfer To - expenditure (positive amount)	1,474		1,474
Environmental Services	Rolled over from B172 unspent	Direct Purchases - Other	Rolled over from B172 unspent	Addition to expenditure (positive amount)	850		850
Health Services	Review of Health Plan	Contractors - Other Services	Review of Health Plan	Addition to expenditure (positive amount)	625		625
Office of the Mayor and CEO	Align budget to actuals.	Contributions - Other	Align budget to actuals.	Reduction to expenditure (negative amount)	(956)		(956)
Office of the Mayor and CEO	International marketing support for Barossa Australia approved by Council 1 September 2022	Contributions - Regional Development Australia (RDA)	International marketing support for Barossa Australia approved by Council 1 September 2022	Addition to expenditure (positive amount)	25,000		25,000
Office of the Mayor and CEO	LGA and Legatus increases greater than 2% budgeted.	Contributions - LGAs	LGA and Legatus increases greater than 2% budgeted.	Addition to expenditure (positive amount)	1,900		1,900
Office of the Mayor and CEO	Approved expenditure at meeting of 1 September for finance review \$35K - less transfer of \$22100 to 401464-806-975 to support finance system upgrades.	Consultants - Other	Approved expenditure at meeting of 1 September for finance review \$35K - less transfer of \$22100 to 401464-806-975 to support finance system upgrades.	Addition to expenditure (positive amount)	12,900		12,900
Office of the Mayor and CEO	Minor reallocation of costs.	Direct Purchases - Assets < \$5,000	Minor reallocation of costs.	Transfer From - expenditure (negative amount)	(250)		(250)
Office of the Mayor and CEO	Unpaid furniture upgrade account from 21-22 therefore 21-22 under budget.	Direct Purchases - Other	Unpaid furniture upgrade account from 21-22 therefore 21-22 under budget.	Addition to expenditure (positive amount)	3,500		3,500
Office of the Mayor and CEO	Minor reallocation of costs.	Staff Training - Seminar/Conference Fees	Minor reallocation of costs.	Transfer From - expenditure (negative amount)	(500)		(500)
Office of the Mayor and CEO	Minor reallocation of costs.	Staff Training - Travel Expenses	Minor reallocation of costs.	Transfer From - expenditure (negative amount)	(250)		(250)
Office of the Mayor and CEO	Minor reallocation of costs.	Other Misc. Expenses - Sundry	Minor reallocation of costs.	Transfer To - expenditure (positive amount)	1,000		1,000
Administration	Increased costs associated with annual music licence expenses	Subscriptions/Memberships	Increased costs associated with annual music licence expenses	Addition to expenditure (positive amount)	1,758		1,758
Office of the Mayor and CEO	Support chair replacement for chamber.	Contractors - Other Services	Support chair replacement for chamber.	Transfer From - expenditure (negative amount)	(1,300)		(1,300)
Office of the Mayor and CEO	Support chair replacement for chamber.	Other Misc. Expenses - Sundry	Support chair replacement for chamber.	Transfer To - expenditure (positive amount)	1,300		1,300
Office of the Mayor and CEO	Legal support for election matters	Legal Fees	Legal support for election matters	Addition to expenditure (positive amount)	2,000		2,000
Works Administration	Trf to 142.690 being difference for larger screen purchase	Direct Purchases - Assets < \$5,000	Trf to 142.690 being difference for larger screen purchase	Transfer From - expenditure (negative amount)	(157)		(157)
Works Operating	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(475)		(475)
Works Operating	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(5,676)		(5,676)
Offices and Community Facilities	Transfer of funds for additional maintenance requirements 2218 to 178633 and PRG600638 \$10000 and 223654 \$1474	Contractors - Bldg Maintenance Services	Transfer of funds for additional maintenance requirements 2218 to 178633 and PRG600638 \$10000 and 223654 \$1474	Transfer From - expenditure (negative amount)	(13,692)		(13,692)
Offices and Community Facilities	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(22)		(22)
Works Operating	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(3,787)		(3,787)
Regulatory Services	DCMB Grant funding	Contractors - Other Services	DCMB Grant funding	Addition to expenditure (positive amount)	21,504		21,504
Works Operating	Increase in external rubble budget required to meet ongoing unsealed road maintenance requirements, especially due to ongoing wet conditions	Road Materials - Rubble (external)	Increase in external rubble budget required to meet ongoing unsealed road maintenance requirements, especially due to ongoing wet conditions	Addition to expenditure (positive amount)	30,000		30,000
Works Operating	Budget required to support natural area maintenance initiatives	Contractors - Other Services	Budget required to support natural area maintenance initiatives	Addition to expenditure (positive amount)	10,000		10,000

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2022/23 Adjustment Quarter 1	Reserve Transfer	Net
Barossa Bushgardens	Rollover from Landscapes SA	Direct Purchases - Other	Rollover from Landscapes SA	Addition to expenditure (positive amount)	803		803
Barossa Bushgardens	Green Adelaide	Direct Purchases - Assets < \$5,000	Green Adelaide	Addition to expenditure (positive amount)	1,330		1,330
Barossa Bushgardens	Green Adelaide	Direct Purchases - Stationery	Green Adelaide	Addition to expenditure (positive amount)	410		410
Barossa Bushgardens	Green Adelaide	Direct Purchases - Other	Green Adelaide	Addition to expenditure (positive amount)	2,337		2,337
Barossa Bushgardens	Green Adelaide	Office Equipment consumables - Other	Green Adelaide	Addition to expenditure (positive amount)	2,460		2,460
Barossa Bushgardens	Green Adelaide	Advertising	Green Adelaide	Addition to expenditure (positive amount)	4,100		4,100
Barossa Bushgardens	Rollover from Unspent Grant Funding	Contractors - Other Services	Rollover from Unspent Grant Funding	Addition to expenditure (positive amount)	850		850
Sec 41 Committees - Gallery	Additional funding to repair faulty septic drainage	Contractors - Bldg Maintenance Services	Additional funding to repair faulty septic drainage	Transfer To - expenditure (positive amount)	10,000		10,000
Community Services - Home Assist	Annual fee increase of \$850 from Zada Solutions	Software - Annual Licence Fees	Annual fee increase of \$850 from Zada Solutions	Transfer To - expenditure (positive amount)	850		850
Community Services - Home Assist	Annual fee increase of \$850 from Zada Solutions	Direct Purchases - Other	Annual fee increase of \$850 from Zada Solutions	Transfer From - expenditure (negative amount)	(850)		(850)
Works Ovals and Open Space	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(12,760)		(12,760)
Works Ovals and Open Space	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(6,523)		(6,523)
Works Ovals and Open Space	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(6,109)		(6,109)
Works Ovals and Open Space	Permanent transfer to support contractor other budget line	Contractors - Lawn Mowing/Grass slashing	Permanent transfer to support contractor other budget line	Transfer From - expenditure (negative amount)	(22,958)		(22,958)
Works Ovals and Open Space	Permanent transfer from contractor lawn mowing to support budget line	Contractors - Other Services	Permanent transfer from contractor lawn mowing to support budget line	Transfer To - expenditure (positive amount)	10,000		10,000
Works Ovals and Open Space	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(4,018)		(4,018)
Works Ovals and Open Space	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(10,219)		(10,219)
Works Ovals and Open Space	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(7,378)		(7,378)
Works Ovals and Open Space	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(11,032)		(11,032)
Works Ovals and Open Space	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(4,415)		(4,415)
Works Ovals and Open Space	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(1,852)		(1,852)
Works Ovals and Open Space	Mowing service coming in house	Contractors - Lawn Mowing/Grass slashing	Mowing service coming in house	Transfer From - expenditure (negative amount)	(1,875)		(1,875)
Office of the Mayor and CEO	Too many funds carried forward balancing actuals for 21/22.	Consultants - Other	Too many funds carried forward balancing actuals for 21/22.	Reduction to expenditure (negative amount)	(15,484)		(15,484)
Land Management Project	2021/22 Grant Funding	Contractors - Other Services	2021/22 Grant Funding	Addition to expenditure (positive amount)	7,723		7,723
Materials, Contract and Other Expenses				Note 9	354,005	0	354,005
Depreciation, Amortisation and Impairment				Note 10	0	0	0
Finance Costs				Note 11	0	0	0
NET TOTAL - Operating Adjustments					(179,637)	0	(179,637)
Council reserves	Reserve transfer - Keil Reserve - Tanunda Recreation Park landscaping \$53,142 - July 2021 Council meeting	Transfer from Reserve	Reserve transfer - Keil Reserve - Tanunda Recreation Park landscaping \$53,142 - July 2021 Council meeting	Addition to income	(53,142)		(53,142)
Reserve Account Adjustments only					(53,142)	0	(53,142)

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2022/23 Adjustment Quarter 1	Reserve Transfer	Net
Capital Expenditure on Renewal and Replacement of existing assets							
Community Services - Community Transport	Office Vehicle - Community Transport Veh	Capital Exp-Community Transport Scheme	Capital Expenditure Equip - Materials	Carried Forward Expenditure	28,000		28,000
Information Technology	Intranet	Capital Exp-Computer Equipment	Capital Expenditure Equip - Materials	Transfer To - expenditure	100,000		100,000
Nuriootpa Centennial Park	NCPA - Cleaners Van	Capital Exp-Nuriootpa Caravan Park	Capital Expenditure Equip - Materials	Carried Forward Expenditure	25,000		25,000
Offices and Community Facilities	Nuriootpa Office/Library	Capital Exp-Misc properties	Capital Expenditure Bldgs - Contractors	Carried Forward Expenditure	125,480		125,480
Offices and Community Facilities	Misc Buildings Renewal	Capital Exp-Misc Community properties	Capital Expenditure Bldgs - Contractors	Carried Forward Expenditure	300,000		300,000
Offices and Community Facilities	Irrigation Equipment Tanunda Recreation	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	146,083		146,083
Offices and Community Facilities	Angas Rec Park Clubrooms Canopy	Capital Exp-Angas Rec Park	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	166,014		166,014
Offices and Community Facilities	Angas Recreation Park - Stormwater Asset	Capital Exp-Angas Rec Park	Capital Exp - Salaries	Carried Forward Expenditure	1,700		1,700
Offices and Community Facilities	Stockwell Oval - Recreation Infrastructu	Capital Exp-Stockwell Park	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	36,725		36,725
Offices and Community Facilities	DEPOT OFFICE & WORKSHOP, WILLIAMSTOWN	Capital Exp-Misc properties	Capital Expenditure Bldgs - Contractors	Carried Forward Expenditure	11,849		11,849
Offices and Community Facilities	Nuriootpa Office LED Lighting Replacemen	Capital Exp-Misc properties	Capital Exp - Salaries	Carried Forward Expenditure	60,199		60,199
Offices and Community Facilities	LIBRARY & BRANCH OFFICE, MOUNT PLEASANT	Capital Exp-Misc Community properties	Capital Expenditure - CITB Levy	Transfer To - income	53,376		53,376
Offices and Community Facilities	Misc Buildings Renewal	Capital Exp-Misc Community properties	Capital Expenditure Bldgs - Contractors	Transfer From - expenditure	(53,376)		(53,376)
Offices and Community Facilities	The Rex LED Lighting Replacement	Capital Exp-The Rex Barossa Aquatic Fitness	Capital Expenditure Bldgs - Contractors	Carried Forward Expenditure	42,421		42,421
Works Administration	Office Vehicle - Director Corporate and	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Carried Forward Expenditure	50,000		50,000
Works Administration	Office Vehicle - Manager Engineering Ser	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	Carried Forward Expenditure	27,000		27,000
Works Administration	Office Vehicle - DES Pool Car 1	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	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
Works Capital	Works Backhoe	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Carried Forward Expenditure	216,000		216,000
Offices and Community Facilities	Mt Pleasant Caravan Park Upgrade	Capital Exp-Talunga Caravan Park	Capital Expenditure Structures - Contrac	Addition to expenditure	279,989		279,989
Works Capital	Turf Ute 1	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Addition to expenditure	40,000		40,000
Works Capital	Turf Ute 2	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Addition to expenditure	40,000		40,000
Works Capital	Turf Ute 3	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Addition to expenditure	40,000		40,000
Works Capital	Drainage Inlet Capacity Renewal	Capital Exp-Waste Management facilities	Capital Expenditure Structures - Contrac	Transfer From - expenditure	(50,000)		(50,000)
Works Capital	Mount Pleasant Main Street Upgrade	Capital Exp-Streetscaping	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	45,000		45,000

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2022/23 Adjustment Quarter 1	Reserve Transfer	Net
Works Capital - Road Seal	ROAD SEAL, LANGMEIL RD, TANUNDA	Capital Exp - Road resealing	Capital Expenditure Structures - Contrac	Transfer From - expenditure	(53,990)		(53,990)
Works Capital - Road Seal	ROAD SEAL, MAGNOLIA RD, TANUNDA	Capital Exp - Road resealing	Capital Expenditure Structures - Contrac	Transfer From - expenditure	(100,000)		(100,000)
Works Capital - Road Seal	Road Seal - Tanunda Creek Road Angaston	Capital Exp - Road resealing	Capital Expenditure Structures - Contrac	Transfer From - expenditure	(50,000)		(50,000)
Works Capital - Road Seal	Road Seal - Research Road Nuriootpa	Capital Exp - Road resealing	Capital Expenditure Structures - Contrac	Transfer To - expenditure	391,990		391,990
Works Capital - Roads Sheeted	Road Pave - E Lorkes Road Springton	Capital Exp-Road Resheeting	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	26,000		26,000
Works Capital - Roads Sheeted	Road Pave - E Lorkes Road Springton	Capital Exp-Road Resheeting	Capital Expenditure Structures - Materia	Carried Forward Expenditure	60,000		60,000
Works Capital - Road Seal	Reseal Budget	Capital Exp - Road resealing	Capital Expenditure Structures - Contrac	Transfer From - expenditure	(239,368)		(239,368)
Works Capital Bridges	Bridge - Moculta Road Moculta	Capital Exp-Bridges	Capital Expenditure Structures - Contrac	Transfer From - expenditure	(330,000)		(330,000)
Works Capital Bridges	Bridge - Smyth Road Tanunda	Capital Exp-Bridges	Capital Expenditure Structures - Contrac	Transfer From - expenditure	(15,000)		(15,000)
Works Capital Bridges	FOOTBRIDGE, KING STREET NORTH	Capital Exp-Bridges	Capital Expenditure Structures - Contrac	Transfer To - expenditure	15,000		15,000
Works Capital Stormwater	rainage Inlet Capacity Renewal	Capital Exp-S/W Drainage	Capital Expenditure Structures - Contrac	Transfer To - income	50,000		50,000
Works Capital Stormwater	Stormwater Drainage Kalimna Road Nurioot	Capital Exp-S/W Drainage	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	30,000		30,000
Works Engineering/CWMS	FORD PK RANGER XL, S056AGO, 4*4 SINGLE CHASSIS	Capital Exp-CWMS	Capital Expenditure Equip - Materials	Addition to expenditure	22,074		22,074
Works Engineering/CWMS	Stockwell Recreation Park - CWMS Irrigat	Capital Exp-CWMS	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	23,106		23,106
Works Engineering/CWMS	WWTP Nuriootpa	Capital Exp-CWMS	Capital Expenditure Equip - Materials	Transfer From - expenditure	(22,074)		(22,074)
Capital Expenditure on Renewal and Replacement of Existing Assets				Note 12	1,624,998	0	1,624,998
Asset Sales adjustments/Capital Income							
Financial Services	Vehicles	Vehicle sales	Equipment Sales	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					1,450,049	0	1,450,049

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2022/23 Adjustment Quarter 1	Reserve Transfer	Net
Capital Expenditure on New and Upgraded assets							
Information Technology	Mobile Phone Fleet	Capital Exp-Computer Equipment	Capital Expenditure Equip - Materials	Addition to expenditure	50,000		50,000
Information Technology	Website Development Project	Capital Exp-Computer Equipment	Capital Expenditure Equip - Materials	Carried Forward Expenditure	20,000		20,000
Information Technology	ICT Software/Hardware	Capital Exp-Computer Equipment	Capital Expenditure Equip - Materials	Carried Forward Expenditure	74,229		74,229
Nuriootpa Centennial Park	Nuriootpa Soccer Infrastructure	Capital Exp-Nuriootpa Recreation Park	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	594,447		594,447
Nuriootpa Centennial Park	Nuriootpa Soccer Clubrooms	Capital Exp-Nuriootpa Recreation Park	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	304,718		304,718
Nuriootpa Centennial Park	Nuriootpa Soccer Civil Infrastructure	Capital Exp-Nuriootpa Recreation Park	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	154,095		154,095
Nuriootpa Centennial Park	Adventure Playground	Capital Exp-NCPA	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	168,445		168,445
Offices and Community Facilities	Show Hall Upgrade - Tanunda Recreation P	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	34,915		34,915
Offices and Community Facilities	The Big Project - Buildings Phase 1 Impl	Capital Exp-Misc Community properties	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	31,074		31,074
Offices and Community Facilities	The Big Project - Buildings Phase 1 Impl	Capital Exp-Misc Community properties	Capital Exp - Salaries	Carried Forward Expenditure	128,385		128,385
Offices and Community Facilities	The Big Project - Recreation Phase 1 Imp	Capital Exp-Misc Community properties	Capital Exp - Salaries	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	Carried Forward Expenditure	56,029		56,029
Information Technology	TechOne System	Capital Exp-Computer Equipment	Capital Expenditure Equip - Materials	Transfer To - expenditure	160,000		160,000
Offices and Community Facilities	Mt Pleasant Caravan Park Upgrade	Capital Exp-Talunga Caravan Park	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	475,398		475,398
Offices and Community Facilities	Nuriootpa Office Minor Building Improvem	Capital Exp-Misc properties	Capital Expenditure Bldgs - Contractors	Carried Forward Expenditure	23,752		23,752
Information Technology	Switching Technology	Capital Exp-Computer Equipment	Capital Expenditure Equip - Materials	Transfer To - expenditure	40,000		40,000
Offices and Community Facilities	Angas Rec Park Multi Functional Clubroom	Capital Exp-Angas Rec Park	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	48,909		48,909
Information Technology	Audio Visual System Council Chamber	Capital Exp-Computer Equipment	Capital Expenditure Equip - Materials	Addition to expenditure	7,000		7,000
Information Technology	ICT Software/Hardware	Capital Exp-Computer Equipment	Capital Expenditure Equip - Materials	Transfer From - expenditure	(248,771)		(248,771)
Offices and Community Facilities	Tanunda Recreation Park Playground	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	135,247		135,247

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2022/23 Adjustment Quarter 1	Reserve Transfer	Net
Offices and Community Facilities	Tanunda Recreation Park Change/Club Room	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	302,850		302,850
Offices and Community Facilities	Lyndoch Recreation Park Change/Club Room	Capital Exp-Lyndoch Rec Park	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	28,083		28,083
Works Capital	Streetscaping Murray Street Angaston	Capital Exp-Streetscaping	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	104,842		104,842
Works Capital	Works Plant Trailer	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Carried Forward Expenditure	40,000		40,000
Works Capital	Works 4.5 Tonne Truck	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Carried Forward Expenditure	100,000		100,000
Works Capital	Works Gardener 4.5T Truck	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Carried Forward Expenditure	61,000		61,000
Works Capital - Road Seal	Middleton Road Cockatoo Valley	Capital Exp-Road Seal	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	41,000		41,000
Works Capital Footpaths	Barossa Trail Bike Path Extension to Gaw	Capital Exp-Footpaths	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	50,000		50,000
Works Capital Stormwater	Drainage Maria Street Open Channel	Capital Exp-S/W Drainage	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	61,825		61,825
Works Engineering/CWMS	CWMS Pipeline Radio Link Upgrad/Control	Capital Exp-CWMS	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	92,100		92,100
	Krieg Park BMX Track	Capital Exp-Park/Garden	Capital Expenditure Structures - Contrac	Carried Forward Expenditure	13,976		13,976
Information Technology	Pathway System	Capital Exp-Computer Equipment	Capital Expenditure Equip - Materials	Transfer To - expenditure	148,500		148,500
Works Capital	Mount Pleasant Main Street Upgrade	Capital Exp-Streetscaping	Capital Expenditure Structures - Contrac	Transfer To - expenditure	13,000		13,000
Works Capital	Mower 1 – Oval Reel Mower	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Addition to expenditure	120,000		120,000
Works Capital	Mower 2 – Front deck open space mower	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Addition to expenditure	60,000		60,000
Works Capital	Mower 3 – Front deck open space mower	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Addition to expenditure	60,000		60,000
Works Capital	Mower 4 – Small zero turn mower	Capital Exp-Depot Vehicles	Capital Expenditure Equip - Materials	Addition to expenditure	11,500		11,500
Works Capital	Mower Trailer 1	Capital Exp-Minor Plant	Capital Expenditure Equip - Materials	Addition to expenditure	15,000		15,000
Works Capital	Mower Trailer 2	Capital Exp-Minor Plant	Capital Expenditure Equip - Materials	Addition to expenditure	15,000		15,000
Works Capital	Mower Trailer 3	Capital Exp-Minor Plant	Capital Expenditure Equip - Materials	Addition to expenditure	15,000		15,000
Works Capital - Road Seal	Road Seal - Moculta Road Moculta	Capital Exp - Road resealing	Capital Expenditure Structures - Contrac	Transfer To - expenditure	330,000		330,000
Works Capital - Road Seal	ROAD DRAIN, BAIRD STREET, NURIOTPA	Capital Exp - Road resealing	Capital Expenditure Structures - Contrac	Transfer From - expenditure	(25,000)		(25,000)
Works Capital Stormwater	ROAD DRAIN, BAIRD STREET, NURIOTPA	Capital Exp-S/W Drainage	Capital Exp - Salaries	Transfer To - expenditure	25,000		25,000
Capital Expenditure on New and Upgraded Assets				Note 14	4,081,941	0	4,081,941

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2022/23 Adjustment Quarter 1	Reserve Transfer	Net
Amounts received specifically for New and Upgraded Assets/Profit and loss for asset disposal							
Works Operating	Barossa Trail Extension to Gawler	Footpaths/Kerbing - Repair/Maintenance	Capital Grant - Other	Carried Forward Income	(392,775)		(392,775)
Works Operating	Contribution from Light Regional Council	Sealed Roads - Repair/Maintenance	Capital Contributions - Developers	Carried Forward Income	(113,624)		(113,624)
Works Operating	Stockwell Bridge widening	Bridges Repair	Capital Grant - Other	Carried Forward Income	(128,367)		(128,367)
Works Ovals and Open Space	Barossa Rugby Precinct Development Tanunda	Barossa Rugby Precinct Development Tanunda	Capital Grant - Other	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	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	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	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	Carried forward income	(817,286)		(817,286)
Works Ovals and Open Space	Nuriootpa Artificial Soccer Pitch	Nuriootpa Artificial Soccer Pitch	Capital Grant - Other	Carried forward income	(270,344)		(270,344)
Amounts Received Specifically for New and Upgraded Assets				Note 15	(2,746,975)	0	(2,746,975)
Asset Sales adjustments							
Asset Disposal and Fair Value Adjustments				Note 16	0	0	0
NET TOTAL - Asset New/Upgrade Adjustments					1,334,966	0	1,334,966
NET TOTAL - Capital Adjustments				Note: for reconciliation purposes the report includes Approved Carried Forw	2,785,015	0	2,785,015

Statement of Comprehensive Income

for the year ending 30 June 2023

	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	35,759	35,729		20	35,779
Statutory Charges	2	797	182			797
User Charges	3	3,200	208	7		3,207
Grants, Subsidies and Contributions	4	1,857	621		108	1,965
Investment Income	5	88	61		63	151
Reimbursements	6	61	25			61
Other Income	7	722	176	5	433	1,160
Net Gain – Joint Ventures and Associations		0	0			0
Total Revenues		42,484	37,002	12	624	43,120
Expenses						
Employee Costs	8	16,493	3,516		91	16,584
Materials, Contracts and Other Expenses	9	17,878	3,327	317	354	18,549
Depreciation, Amortisation and Impairment	10	9,159	2,290			9,159
Finance Costs	11	419	43			419
Net Loss – Joint Ventures and Associations		0	0			0
Total Expenses		43,949	9,176	317	445	44,711
Operating Surplus / (Deficit)		(1,465)	27,826	(305)	179	(1,591)
Physical Resources Received Free of Charge		0				0
Asset Disposal and Fair Value	16	(821)				(821)
Amounts Received Specifically for New or Upgraded Assets	15	7,251	3,196	2,747	0	9,998
Net Surplus / (Deficit)		4,965	31,022	2,442	179	7,586
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		4,965	31,022	2,442	179	7,586

Capital Program 2022/23					
Description	2022/23 Budget	Actuals as at 30 Sept	Carry forwards	Budget Adjustments Quarter 1	Proposed Full Year Revised Budget
CORPORATE AND COMMUNITY SERVICES	20,566,178	2,100,615	2,848,666	333,365	23,748,209
Community Services - Community Transport	55,000	29,139	28,000	0	83,000
Community Transport Vehicles	55,000	29,139	28,000	0	83,000
Library Services	86,161	2,811	0	0	86,161
Library Books	86,161	2,811	0	0	86,161
Barossa Regional Gallery	88,745	9	0	0	88,745
Barossa Regional Gallery Air Conditioning (carried forward)	88,745	9	0	0	88,745
Offices and Community Facilities	20,336,272	2,068,656	2,820,666	333,365	23,490,303
The Big Project - Phase 1 Implementation - Buildings (subject to grant funding)	279,988	4,195	159,459	0	439,447
The Big Project - Phase 1 Implementation - Recreation (subject to grant funding)	310,000	6,631	140,393	0	450,393
Angaston Railway Precinct	0	230	0	0	0
Angas Recreation Park Clubrooms Canopy	0	160,522	166,014	0	166,014
Angas Recreation Park Multi Functional Clubrooms	0	428	48,909	0	48,909
Angas Recreation Park Tennis/Netball Courts (carried forward)	400,000	0	0	0	400,000
Angas Rec Park Stormwater	0	68	1,700	0	1,700
Angas Recreation Park Second Oval and Ancillary Works (carried forward)	0	97	0	279,989	279,989
Barossa Culture Hub - The Big Project (carried forward)	4,987,865	911	0	0	4,987,865
Barossa Rugby Park - The Big Project (Infrastructure Projects Grant Programs) (part carried forward)	2,560,500	34,238	56,029	0	2,616,529
Curdnatta Recreation Park BBQ and Cricket Nets (part externally funded)	0	1,487	0	0	0
Depot Office and Workshop, Williamstown	0	509	11,849	0	11,849
Irrigation Equipment Tanunda Rec Park	0	8,607	146,083	0	146,083
Library & Branch Office, Mount Pleasant	0	0	0	53,376	53,376
Lyndoch Rec Park Change/Clubrooms	2,500,000	6,903	28,083	0	2,528,083
Nuriootpa Office Minor Building Improvements	0	0	23,752	0	23,752
Nuriootpa Soccer Clubrooms (carried forward)	1,533,104	33,817	304,718	0	1,837,822
Nuriootpa Soccer Civil Infrastructure (carried forward)	30,000	500,431	154,095	0	184,095
Nuriootpa Soccer Infrastructure Pitches (carried forward)	300,000	553,863	594,447	0	894,447
Nuriootpa Swimming Pool	0	113	0	0	0
Rex Water Heaters	186,000	0	0	0	186,000
Stockwell Park BMX Track	0	9	0	0	0
Stockwell Park Civil Works/Signage/Landscaping	0	14,258	36,725	0	36,725
Talunga Caravan Park Facilities (carried forward)	2,230,109	206,323	475,398	0	2,705,507
Tanunda Recreation Park Junior Sports Field (part carried forward - Infrastructure Projects Grant Programs)	473,970	67,495	0	0	473,970
Tanunda Recreation Park - Oval Widening	378,100	32,429	0	0	378,100
Tanunda Recreation Park Playground (Open Space and Places for People Grant Funding) (carried forward)	592,246	307,310	135,247	0	727,493
Tanunda Recreation Park Cricket Nets (Infrastructure Projects Grant Programs) (carried forward)	125,890	1,097	0	0	125,890
Tanunda Rec Park Change/Club Rooms	3,448,500	93,172	302,850	0	3,751,350
Tanunda Recreation Park - Show Hall Upgrade Retention (carried forward)	0	2,992	34,915	0	34,915
RSL Hall, Mount Pleasant	0	30,514	0	0	0
Williamstown Queen Victoria Jubilee Park - The Big Project	0	7	0	0	0
DEVELOPMENT AND ENVIRONMENTAL SERVICES	33,079	0	0	0	33,079
Barossa Bushgardens	33,079	0	0	0	33,079
Provision of Airconditioning at Barossa Bushgardens	33,079	0	0	0	33,079
EXECUTIVE SERVICES	515,049	727	94,229	256,729	866,007
Office and Community Facilities	515,049	727	94,229	256,729	866,007
Audio Visual System Council Chamber	130,000	364	0	7,000	137,000
Continuous Improvement program	323,946	364	74,229	(248,771)	149,404

Capital Program 2022/23 (Continued)					
Description	2022/23 Budget	Actuals as at 30 Sept	Carry forwards	Budget Adjustments Quarter 1	Proposed Full Year Revised Budget
Finance Budgeting Software (carried forward)	61,103	0	0	0	61,103
Intranet	0	0	0	100,000	100,000
Mobile Phone Fleet	0	0	0	50,000	50,000
Pathway System	0	0	0	148,500	148,500
Switching Technology	0	0	0	40,000	40,000
TechOne System	0	0	0	160,000	160,000
Website Development Project	0	0	20,000	0	20,000
NURIOOTPA CENTENNIAL PARK AUTHORITY	20,000	0	193,445	0	213,445
Cleaners Van	0	0	25,000	0	25,000
NCPA - Adventure Playground	0	0	168,445	0	168,445
NCPA - Internal Roadworks	20,000	0	0	0	20,000
WORKS AND ENGINEERING	13,262,270	994,570	1,655,749	324,756	15,242,775
Bridges	1,188,133	47,789	0	(330,000)	858,133
Footbridge, King Street North	28,133	0	0	15,000	43,133
Mangler Hill Road Angaston Safety Guardrails	40,000	36,474	0	0	40,000
Moculta Road Bridge - Design only (part carried forward)	720,000	8,063	0	(330,000)	390,000
Smyth Road Tanunda Bridge (part carried forward)	400,000	3,150	0	(15,000)	385,000
Stockwell Bridge widening (subject to grant funding)	0	103	0	0	0
Buildings	450,000	11,325	528,100	(53,376)	924,724
Access and inclusion works - Nuriootpa Oval	80,000	0	0	0	80,000
Building Renewal and Replacement	300,000	0	300,000	(53,376)	546,624
General office improvement allocation	70,000	10,575	125,480	0	195,480
Floodwall Equipment Storage Shed	0	750	0	0	0
Nuriootpa Office - LED Lighting Replacement	0	0	60,199	0	60,199
The Rex Barossa Aquatic and Fitness Centre - LED Lighting Replacement	0	0	42,421	0	42,421
Footpaths	227,561	6,579	50,000	0	277,561
Atze Park upgrade	35,000	0	0	0	35,000
College Street, Tanunda, footpath upgrade (NI)	85,630	2,255	0	0	85,630
Barossa Trail extension to Gawler (part grant funded \$336,264 - PIRSA Re)	0	771	50,000	0	50,000
Footpath Renewal Budget - Salaries	106,931	0	0	0	106,931
Kalimna Creek Reserve Nuriootpa	0	3,450	0	0	0
Saleyard Road Mount Pleasant	0	103	0	0	0
Motor Vehicles, Plant and Equipment	933,015	333,014	579,800	416,500	1,929,315
Backhoe	0	0	216,000	0	216,000
General Inspector Vehicle	37,500	0	0	0	37,500
Minor Plant	50,000	5,392	0	0	50,000
Motor Vehicles Renewal	445,515	121,706	162,800	0	608,315
Mower 1 – Oval Reel Mower	0	0	0	120,000	120,000
Mower 2 – Front deck open space mower	0	0	0	60,000	60,000
Mower 3 – Front deck open space mower	0	0	0	60,000	60,000
Mower 4 – Small zero turn mower	0	0	0	11,500	11,500
Mower Trailer 1	0	0	0	15,000	15,000
Mower Trailer 2	0	0	0	15,000	15,000
Mower Trailer 3	0	0	0	15,000	15,000
Plant and Equipment	400,000	72,604	0	0	400,000
Plant Trailer	0	38,290	40,000	0	40,000
Turf Ute 1	0	0	0	40,000	40,000
Turf Ute 2	0	0	0	40,000	40,000
Turf Ute 3	0	0	0	40,000	40,000
Works Gardener 4.5T Truck	0	0	61,000	0	61,000
4.5 Tonne Truck	0	95,021	100,000	0	100,000
Parks and Gardens	100,000	80,540	13,976	0	113,976
Krieg Park BMX Track	0	0	13,976	0	13,976
Playground Equipment Renewal	70,000	80,425	0	0	70,000
Playground	30,000	0	0	0	30,000
Tanunda Recreation Park Oval Renewal	0	114	0	0	0
Road Resheeting	1,089,655	34,491	86,000	0	1,175,655
E Lorkes Road Springton	0	21,315	86,000	0	86,000
Resheet Program	1,039,655	13,176	0	0	1,039,655
Resheeting Budget Contingency	50,000	0	0	0	50,000

Capital Program 2022/23 (Continued)					
Description	2022/23 Budget	Actuals as at 30 Sept	Carry forwards	Budget Adjustments Quarter 1	Proposed Full Year Revised Budget
Road Resealing	5,272,898	144,684	41,000	278,632	5,592,530
Road Reseal Contingency	569,682	0	0	(239,368)	330,314
Goldfields Rd, Cockatoo Valley	438,227	1,990	0	0	438,227
Middleton Road Cockatoo Valley	0	0	41,000	0	41,000
Moculta Road Moculta	1,680,000	7,261	0	330,000	2,010,000
Research Road Nuriootpa	0	0	0	391,990	391,990
Road Reseal Program Budget (Spray and Asphalt)	1,893,000	134,979	0	(203,990)	1,689,010
Valley Road, Angaston	80,868	0	0	0	80,868
Yaldara Drive, Lyndoch	611,121	454	0	0	611,121
Stormwater	1,295,153	85,079	91,825	0	1,386,978
Baird ST, Nuriootpa	25,000	4,800	0	0	25,000
Basedow Road Tanunda Drainage Upgrade	0	526	0	0	0
Basedow Creek Scour Protection	15,000	0	0	0	15,000
Calton Road to Hameister Court Drainage, Kalbeeba	368,740	0	0	0	368,740
Centenary Avenue, Kalimna Creek flood levee	25,000	0	0	0	25,000
Colonist Corner Williamstown Reserve Drainage Upgrade	0	68	0	0	0
Drainage Inlet Capacity Upgrade	50,000	0	0	0	50,000
Kalimna Road Nuriootpa	0	0	30,000	0	30,000
Kerb and Gutter Upgrades - critical K&G works to be completed as part of road re-seal programme	500,000	11,007	0	0	500,000
Maria Street Tanunda Drainage Swale	0	0	61,825	0	61,825
Murray ST, Nuriootpa	100,000	2,631	0	0	100,000
Old Talunga Park - Tennis Court / Men's Shed drainage	35,000	42,621	0	0	35,000
Project Management Salaries	76,413	0	0	0	76,413
Roendfeldt Street / Third Avenue / Homburg Street / Langmeil Road - Design Only	30,000	11,793	0	0	30,000
Road Drain - Elizabeth Street Tanunda	30,000	3,065	0	0	30,000
Yettie Road Williamstown	40,000	8,567	0	0	40,000
Community Wastewater Management System (CWMS)	2,208,055	15,460	23,106	(22,074)	2,209,087
CWMS Pipeline Radio Link Upgrade/Control Change (carried forward)	0	0	92,100	0	92,100
Gravity Mains Operation Emergency IP and Manhole Repairs/Replacem	65,000	12,550	0	0	65,000
Ford Pk Ranger XI, S056Ago, 4*4 Single Chassis	0	0	0	22,074	22,074
Lyndoch Bevalaqua pump Station Emergency Storage	350,000	1,500	0	0	350,000
Nuriootpa Waste Water Treatment Plant - upgrades/improvements	1,800,000	13,060	0	(22,074)	1,777,926
Stockwell Recreation Park - CWMS Irrigation	0	0	23,106	0	23,106
Williamstown Lagoon and Infrastructure	350,000	2,400	0	0	350,000
Vehicle New Operators Technical Support	58,055	0	0	0	58,055
Streetscaping	82,800	221,560	149,842	13,000	245,642
Mount Pleasant Streetscaping	0	123,188	45,000	13,000	58,000
Murray Street Angaston Streetscaping	0	98,372	104,842	0	104,842
Streetscaping - townships- unallocated	82,800	0	0	0	82,800
Grand Total (Notes 12 and 14)	34,396,576	3,095,912	4,792,089	914,850	40,103,515

Grants, Contributions and Asset Sales 2022/23					
Description	2022/23 Budget	Actuals as at 30 Sept	Carry forward	Budget Adjustments Quarter 1	Proposed Full Year Revised Budget
CORPORATE AND COMMUNITY SERVICES	(4,718,000)	(2,563,579)	(1,841,865)	0	(6,559,865)
The Big Project - Phase 1 Implementation Grant Funding	(1,771,000)	0	0	0	(1,771,000)
Barossa Rugby Development Contributions	(300,000)	0	0	0	(300,000)
Tanunda Rec Park Clubrooms/ Amenities Buildings	(1,149,500)	(1,343,050)	(193,550)	0	(1,343,050)
Lyndoch Recreation Park Change/Clubrooms (carried forward)	(1,000,000)	0	0	0	(1,000,000)
Angas Recreation Park Junior Oval/Recreation Landscaping Contributions	0	(330,000)	(350,000)	0	(350,000)
Tanunda Recreation Park - Contribution to Lighting/other	0	0	(88,000)	0	(88,000)
Talunga Caravan Park - Cabins & Amenities	0	0	(817,286)	0	(817,286)
Barossa Rugby Precinct Development Tanunda (Infrastructure Projects Grant Programs)	(497,500)	(890,529)	(393,029)	0	(890,529)
NURIOOTPA CENTENNIAL PARK AUTHORITY	0	0	(270,344)	0	(270,344)
Nuriootpa Artificial Soccer Pitch - Local Roads and Community Infrastructure Phase 2	0	0	(270,344)	0	(270,344)
WORKS AND ENGINEERING	(2,944,321)	(751,053)	(809,715)	0	(3,754,036)
Vehicle and Equipment Trade-in Sales Motor Vehicles/Plant	(411,369)	(118,089)	(174,949)	0	(586,318)
CWMS Developer Contributions	(50,000)	(59,232)	0	0	(50,000)
Contribution from LRC	0	0	(113,624)	0	(113,624)
Murray Street / Kalimna Road corner drainage upgrade	(10,000)	(10,000)	0	0	(10,000)
Open Space Developer Contributions	(142,736)	0	0	0	(142,736)
Barossa Trail extension to Gawler (PIRSA Regional Growth Fund Grant Funding)	0	0	(392,775)	0	(392,775)
Special Local Roads Program	(1,200,000)	0	0	0	(1,200,000)
Local Roads and Community Infrastructure	(1,130,216)	(563,732)	0	0	(1,130,216)
Stockwell Bridge widening (Bridges Renewal Round 5/ Local Government Land Transport Infrastructure Project)	0	0	(128,367)	0	(128,367)
Grand Total (Notes 13 and 15)	(7,662,321)	(3,314,632)	(2,921,924)	0	(10,584,245)