Annual Budget and Business Plan 2024/25

Update as at 31 December 2024

Annual Business Plan and Budget Update Report

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Executive Summary

This report is a Budget Update as at 31 December 2024 for the 2024/25 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 2024/25 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 2023/24) 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 and service levels that have material financial implications not only for the 2024/25 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 not included in the budget review. The following list is a summary of material project changes:

- Infrastructure expenditure on project scoping, designs and works with this budget update at $13.6m this includes additional and carried forward expenditure with this update at $800k as outlined in the first quarter budget review.

- Office and Community Facilities inc. The Big Project (TBP) expenditure on project scoping, designs and works with this budget update at $29m this includes the Barossa Park – Lyndoch Project and Creative Industries hub. There is additional and carried forward expenditure with this update at $1.9m, as well as a reduction in spending of $2.9m see more detail in this report as outlined in the first quarter budget review. Increases to scope and funding for these two projects partly offset by additional third-party revenue totalling at least $1.208M.

- The Council's 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 as outlined in the first quarter budget review.

- Implementation of resourcing for the Strategic, Economic Activation and Events unit as approved by Council at its meeting of 19 November 2024.

- Extension to the waste management contract for 7 years as revised and approved by Council at its meeting of 19 November 2024.

- The financial statements presented within this review have been aligned to the long term financial model this means capital spending distributions on the cash flow and uniform presentation of finance will not directly correlate to the prior monthly report for December 2024.

Uniform Presentation of Finances

for the year ending 30 June 2025

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

	Budget Adjustment Notes	Original Full Year Budget ($'000)	Actuals as at 31 Dec ($'000)	*Full year Revised Budget in Last Update ($'000)	Budget Adjustments Quarter 2 ($'000)	Proposed Full Year Revised Budget ($'000)
Income	1-7	49,517	45,837	50,316	274	50,590
Less Expenses	8-11	(49,954)	(24,186)	(50,580)	(813)	(51,393)
Operating Surplus / (Deficit)		(437)	21,651	(264)	(539)	(803)
Less Net Outlays on Existing Assets						
Capital Expenditure on Renewal and Replacement of Existing Assets	12	(11,202)	(2,586)	(10,689)	0	(10,689)
add back Depreciation, Amortisation and Impairment	10	10,816	5,408	10,816	320	11,136
add back Proceeds from Sale of Replaced Assets	13	368	0	368	0	368
		(18)	2,822	495	320	815
Less Net Outlays on New and Upgraded Assets						
Capital Expenditure on New and Upgraded Assets	14	(29,484)	(23,398)	(33,983)	503	(33,480)
Capital Expenditure on New and Upgraded Assets - Accounting Adjustment		0	0	0	1,341	1,341
add back Amounts Received Specifically for New and Upgraded Assets	15	6,725	5,164	7,349	847	8,196
add back Proceeds from Sale of Surplus Assets	16	0	0	0	0	0
		(22,759)	(18,234)	(26,634)	2,690	(23,944)
Net Lending / (Borrowing) for Financial Year		(23,214)	6,239	(26,403)	2,471	(23,932)

*Full Year Revised Budget is the Quarter 1 Budget Review for the year.

Key Performance Indicators (KPI) – 2024/25

Key Performance Indicators (KPI)		Original Budget 30 June 25	Budget Update 30 Sep 24	Budget Update 31 Dec 24
Operating Surplus / (Deficit) ($'000)		(437)	(264)	(803)
Target	To achieve an operating breakeven position, or better, over any five year period.			
Notes	*Operating deficit increased by $539k as a result of an increase in net costs of $813k and an increase in operating revenue of $274k. The change is primary due to three main adjustments Nurioopta Centennial Park Authority net deficit adjustment of $243K (salaries and wages of $165K and other expenses of $81K); increase to depreciation estimates of $320K and increased expenses due to a large mechanical breakdown of $128K). The long-term financial plan predicts the target will be met with a five year operating surplus of $572K.*			
Operating Surplus Ratio		(0.9%)	(0.5%)	(1.6%)
Target	To achieve an operating surplus ratio of between -2% to 10.			
Notes	*Within target with the long term financial plan indicating an operating surplus of 1.7%.*			
Net Financial Liabilities ($'000)		45,385	45,007	41,736
Target	Council's level of net financial liabilities (NFL) is no greater than its annual operating revenue and not less than zero.			
Notes	*Within target. Has significantly reduced due to delayed expenditure of $6M on the Barossa Creative Industries Centre, whilst still receiving 50% of the Commonwealth Growing Regional Fund grant, thus lowing borrowings and expenses.*			
Net Financial Liabilities Ratio		91.6%	89.4%	82.5%
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.			
Notes	*Within target see comments on net financial liabilities above.*			
Asset Funding Renewal Ratio		129.4%	140%	124%
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	*Exceeds the target.*			

Detailed Second Quarter Budget Adjustments for the 2024/25 Financial Year – Operating Budget

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – Rates and Charges					
Finance Services	Property Rating	Rate Revenue - Fines & Interest	Adjust for reduction in rates received due to valuation appeals.	DECREASE REVENUE	40,959
Finance Services	Property Rating	Rate Revenue - Fines & Interest	Adjust for land use changes, period for amendments now passed.	DECREASE EXPENSE	(35,591)
Finance Services	Property Rating	Rate Revenue - Fines & Interest	Adjust to match actual rebates that are mandatory at time of raising rate charges.	INCREASE EXPENSE	5,856
Finance Services	Property Rating	Rate Revenue - Fines & Interest	Adjust to reflect actual rebates applied at time of rates being raised.	DECREASE EXPENSE	(13,810)
Finance Services	Property Rating	Rate Revenue - Fines & Interest	Adjust to align to trend.	INCREASE REVENUE	(13,000)
CWMS	CWMS - Infrastructure Maintenance	Rate Revenue - Fines & Interest	Adjust to reflect actual CWMS rates raised at time of raising rates.	INCREASE REVENUE	(10,067)
Rates				***Note 1***	***(25,653)***
Operating Adjustments – Statutory Charges					
Community Safety	Compliance, Monitoring & Enforcement- Regulatory	41240 - Fines Received - Car parking	We met budget last year due to many complaints in a particular area. This has now been addressed. We have received parking complaints, however, drivers are adhering to the education given.	DECREASE REVENUE	3,000
Statutory Charges				***Note 2***	***3,000***

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – User Charges and Fees					
Works Operating	Cemeteries - Other maintenance	Fees - Cemetery Fees	Trending above budget	INCREASE REVENUE	(10,000)
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Caravan Park - Site Fees	Site fees down - industry trend.	DECREASE REVENUE	78,900
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Caravan Park - Cabin Fees	Cabin Fees up - industry trend.	INCREASE REVENUE	(74,485)
User Charges and Fees				***Note 3***	***(5,585)***
Operating Adjustments – Grant, Subsidies and Contributions					
Community Services	Creative Industries	Capital Grant - Other	Align grant revenue for the creative industries centre to the recently executed funding agreement.	INCREASE REVENUE	(846,950)
Grants, Subsidies and Contributions				***Note 4***	***(846,950)***
Operating Adjustments – Investment Income					
Investment Income				***Note 5***	***0***
Operating Adjustments – Reimbursements					
Corporate Services	Risk and Safety	Reimburse. Inc - Insurance Claims	Increased insurance recoveries.	INCREASE REVENUE	(5,000)
Works Operating	Depot - Misc/Maint	Reimburse. Inc - Insurance Claims	Additional insurance recoveries.	INCREASE REVENUE	(3,000)
Finance Services	Financial Services	Reimburse. Inc - Workers Comp Claims	Increased WHS insurance recoveries.	INCREASE REVENUE	(25,000)
Works Operating	Works Admin	Reimburse. Inc - Workers Comp Claims	Increased WHS insurance recoveries.	INCREASE REVENUE	(30,000)
Finance Services	Financial Services	Recoupments - Income Protection Insurance	Increased income insurance recoveries.	INCREASE REVENUE	(33,635)
Works Operating	Works Admin	Recoupments - Income Protection Insurance	Increased income insurance recoveries.	INCREASE REVENUE	(38,149)
Reimbursements				***Note 6***	***(134,784)***

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – Other Income					
Office of the Mayor and CEO	Sister City - Grapevine	Other Income - Fundraising	Recognise target Nuriootpa High School fundraising for Grapevine visit.	INCREASE REVENUE	(40,000)
Community Programs and Development	Williamstown Historical Society	Other Income - Donations - Other	Recognising budget for donation/bequest received by Williamstown Historical Society.	INCREASE REVENUE	(49,577)
Works Operating	Parks & Gardens Services	Other Income - Misc.	Additional works were undertaken for remediation after the Medieval fair $15k which has been invoiced to the event owner but is still unpaid.	INCREASE REVENUE	(15,000)
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Other Income - Misc.	BIG 4 promotions membership	INCREASE REVENUE	(6,500)
Other Income				***Note 7***	***(111,077)***
Operating Adjustments – Employee Expenses					
Works Operating	Parks & Gardens Services	Wages - Normal Rate	Permanent Change - Increase funded by adjustments from CC 4252. To fund one ME5 positions moving to a ME7 and as part of open space restructure.	TRANSFER	4,000
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Wages - NCPA	NCPA salary and wages significantly above budget related to greater cabin occupancy	INCREASE EXPENSE	148,005
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Wages - Superannuation NCPA	NCPA superannuation significantly above budget related to greater cabin occupancy	INCREASE EXPENSE	16,905
All Salary Budgets	All Salary Budgets	All Salary Budgets	Correct salary and superannuation distribution in budget no change to total budget.	TRANSFER	1,328,275
All Salary Superannuation Budgets	All Salary Superannuation Budgets	All Salary Superannuation Budgets	Correct salary and superannuation distribution in budget no change to total budget.	TRANSFER	(1,328,275)
Works Operating	Asset Management	Salaries - Normal	Moving Salary from TL Assets to Contractors for Plant Utilisation Review	TRANSFER	(80,626)
Works Operating	Asset Management	Salaries - Superannuation	Moving Salary from TL Assets to Contractors for Plant Utilisation Review	TRANSFER	30,626
Employee Costs				***Note 8***	***118,910***

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – Materials, Contract and Other Expenses					
Organisational Culture and People	Organisational Culture and People	Staff Training - Seminar/Conference Fees	Funds transferred to Risk and Safety to address allocation error during Chart of Accounts setup. No net change to budget.	TRANSFER	(15,046)
Corporate Services	Risk and Safety	Staff Training - Seminar/Conference Fees	$14,000 to be transferred from OCP account 1160-60050. Original Budget entered into OCP account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	14,000
Corporate Services	Corporate Governance and Information Services	Staff Training - Seminar/Conference Fees	Transfer unallocated training provision to 1185-60050 Property and Procurement Training to support onboarding and training of new staff.	TRANSFER	(700)
Corporate Services	Property and Procurement	Staff Training - Seminar/Conference Fees	Increase funded by transfer of unallocated training funds from CGIS 1180- 60050 to support onboarding training for new staff in property and procurement function. No net increase on budget.	TRANSFER	700
Planning Services	Assessment Panel formerly Support Dev Assessment Panel	Staff Training - Seminar/Conference Fees	Transfer from Compliance Legals	TRANSFER	1,000
Office of the Mayor and CEO	Sister City - Grapevine	Staff Training - Travel Expenses	Establish budget for grapevine mission for approved delegates - majority of costs will be incurred in 2024-25 with pre-purchase of flights being largest cost - attempting to purchase though Grapevine at their rates and arrangements with Qantas.	INCREASE EXPENSE	16,000
Health Services	Pest Control formerly Pest Control - Miscellaneous	Contractors - Pest Control Services	Transferred from cost centre 3620 since it relates to rat trapping	TRANSFER	5,750
Works Ovals and Open Space	Barossa Rugby Precinct Development Tanunda	Contractors - Cleaning Services	Establish base costs for the rugby precinct building	INCREASE EXPENSE	500
Offices and Community Facilities	Tanunda Depot	Contractors - Fire Equipment Servicing	Transferred $5021 from 4302-61126 for fire safety replacements as needed.	TRANSFER	5,021
Works Ovals and Open Space	Barossa Rugby Precinct Development Tanunda	Contractors - Fire Equipment Servicing	Establish base costs for the rugby precinct building	INCREASE EXPENSE	2,000

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – Materials, Contract and Other Expenses (cont)					
Tourism Services	Barossa Visitor Centre - Building Expenditure	Contractors - Bldg Maintenance Services	From 4302-61126 to Visitors Centre for AC Compressor Replacement.	TRANSFER	7,778
Offices and Community Facilities	Community Assets & Facilities	Contractors - Bldg Maintenance Services	Transfers to: 1. Talunga Park - 4344-1380-61126 - $6288.50 - for Rekey of pavilion, market shed and atrium. 2. Visitors Centre 1230-1375-61126 - $778.10 - For AC Compressor Replacement. 3. Tanunda Depot - 4366-1375-61125 - $5021 - Fire safety portable replacements.	TRANSFER	(19,088)
Works Ovals and Open Space	Rec Park - Talunga (Mt Pleasant)	Contractors - Bldg Maintenance Services	Transfer from 4320-61126 for rekey of pavilion, market shed and atrium at Talunga	TRANSFER	6,289
Works Ovals and Open Space	Barossa Rugby Precinct Development Tanunda	Contractors - Bldg Maintenance Services	Establish base costs for the rugby precinct building	INCREASE EXPENSE	2,000
Works Ovals and Open Space	Barossa Rugby Precinct Development Tanunda	Contractors - Hygiene Services	Establish base costs for the rugby precinct building	INCREASE EXPENSE	500
Finance Services	Financial Services	Contractors - Relief Staff	Transferring $23,000 for purchase of EFT sure software to natural account 61185 Software - Purchase Licence Fee	TRANSFER	(23,000)
Offices and Community Facilities	Hall - Lyndoch	Contractors - Lawn Mowing/Grass slashing	Transfer to 4344-61142. Works have been insourced and undertaken by ops team.	TRANSFER	(500)
Offices and Community Facilities	Barossa Aquatic & Fitness Centre 'The Rex'	Contractors - Lawn Mowing/Grass slashing	Transfer to 4344-61142. Works have been insourced and undertaken by ops team.	TRANSFER	(1,000)
Works Ovals and Open Space	Barossa Rugby Precinct Development Tanunda	Contractors - Domestic Waste Collection	Establish base costs for the rugby precinct building	INCREASE EXPENSE	3,000
Director Corporate Services	Director Corporate Services and Business Innovation	Contractors - Plant/Machinery Servicing	Funds transferred from Culture and People to address allocation error during Chart of Accounts setup. No net change to budget.	TRANSFER	1,500
Corporate Services	Risk and Safety	Contractors - Other Services	Funds to be redistributed from Consultants to Contractors to address Chart of Account set up anomaly and represent actual spend. No net increase to budget.	TRANSFER	10,000
Customer Experience	Events	Contractors - Other Services	Transfer from OMCEO events to align budget with new Event Delivery Function. No net increase on budget.	TRANSFER	100,000

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – Materials, Contract and Other Expenses (cont)					
Community Safety	Compliance, Monitoring & Enforcement- Regulatory	Contractors - Other Services	Adjust to trend	INCREASE EXPENSE	411
Health Services	Assessment and Advice - Health	Contractors - Other Services	Transferring to cost centre 3625 as it relates to rat trapping	TRANSFER	(5,750)
Works Operating	Bike Path - Repair/Maintenance	Contractors - Other Services	Increase by $15k. Funded by adjustment from 4251-61140	TRANSFER	15,000
Works Operating	Machine/Vehicle/Equip - Other	Contractors - Other Services	Request additional budget of $128,714. This is a forecast for end of Q3 actual spend with a review of budget and additional adjustment to be submitted at that point.	INCREASE EXPENSE	128,714
Works Operating	Parks & Gardens Services	Contractors - Other Services	Tracking to go over budget - Additional works were undertaken for remediation after the Medieval fair $15k which has been invoiced to the event owner but is still unpaid.	INCREASE EXPENSE	15,000
Works Operating	Footpaths/Kerbing - Repair/Maintenance	Contractors - Other Services	Reduce by $15k. Budget transferred to bike path maintenance 4210-61140	TRANSFER	(15,000)
Works Operating	Footpaths/Kerbing - Repair/Maintenance	Contractors - Other Services	Reduce by $15k transfer funds to assist with plant and equipment maintenance increase to centre 4243.	DECREASE EXPENSE	(15,000)
Works Operating	Sealed Roads - Repair/Maintenance	Contractors - Other Services	Transfer funds to assist with plant and equipment maintenance increase to centre 4243.	DECREASE EXPENSE	(15,000)
Works Operating	Biodiversity	Contractors - Other Services	Increase in funds required for weed control in waterways. As approved by Ben C.	INCREASE EXPENSE	10,000
Works Operating	Asset Management	Contractors - Other Services	Moving Salary from TL Assets to Contractors for Plant Utilisation Review	TRANSFER	50,000
Offices and Community Facilities	Bethany Reserve	Contractors - Other Services	Additional $6842.00 Funding required for replacement of multiple toilet cisterns that failed	INCREASE EXPENSE	5,537
Works Ovals and Open Space	Barossa Rugby Precinct Development Tanunda	Contractors - Other Services	Establish base costs for the rugby precinct building	INCREASE EXPENSE	2,000
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Contractors - Other Services	Linen and cabin costs increased due to greater occupancy	INCREASE EXPENSE	50,040
Works Ovals and Open Space	Rec Park - Talunga (Mt Pleasant)	Contractors - Works Contract Labour Staff	Increase funded from 4321 & 4335 - 61130 for works that have been insourced to ops team	TRANSFER	1,500

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – Materials, Contract and Other Expenses (cont)					
Director Corporate Services	Director Corporate Services and Business Innovation	Consultants - Other	Transfer of unallocated funds to Economic Development function to support delivery of Local Economic Development Plan.	TRANSFER	(30,000)
Finance Services	Property Rating	Consultants - Other	Transferring budget to 63416 Postage given tracking above budget in that natural account.	TRANSFER	(6,000)
Organisational Culture and People	Organisational Culture and People	Consultants - Other	Funds transferred from ICT salaries to offset outsourced recruitment of vacancy. No net change to budget.	TRANSFER	17,500
Corporate Services	Risk and Safety	Consultants - Other	Transfer $10,000 from Consultants to Contractors to address Chart of Account set up anomaly and represent actual spend. No net increase to budget.	TRANSFER	(10,000)
Office of the Mayor and CEO	Regional Development - Miscellaneous	Consultants - Other	Transfer from DCSSI to align with new Economic Development function. No net increase on budget.	TRANSFER	30,000
Planning Services	Assessment and Advice-Planning	Contractors - Heritage Advisor	Transferred $10000 from Building Legals	TRANSFER	10,000
Finance Services	Financial Services	Software - Purchase Licence Fee	Transferring $23,000 for purchase of EFT sure software from natural account 61129 Contractors - Relief Staff	TRANSFER	23,000
Organisational Culture and People	Organisational Culture and People	Direct Purchases - First Aid Supplies	Transferred to Risk and Safety. Original budget entered into OCP account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	(6,000)
Corporate Services	Risk and Safety	Direct Purchases - First Aid Supplies	Transferred from OCP 1160-61200. Original budget entered into OCP account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	6,000
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Direct Purchases - Cleaning Supplies	Adjust to trend	INCREASE EXPENSE	(7,000)
Corporate Services	Property and Procurement	Direct Purchases - Vehicle/Machine Parts	Transfer $2,500 from 61223 Direct Purchases Other to fund ongoing maintenance of Manager Corporate Services vehicle - no net increase on budget.	TRANSFER	2,500
Works Operating	Machine/Vehicle/Equip - Other	Direct Purchases - Vehicle/Machine Parts	Request additional $15k. To the forecasted actual spend by end of Q3.	INCREASE EXPENSE	15,000

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – Materials, Contract and Other Expenses (cont)					
Director Corporate Services	Director Corporate Services and Business Innovation	Direct Purchases - Stationery	Transferred to Customer Experience. Original budget entered into Directors account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	(6,500)
Customer Experience	Customer Experience Operations	Direct Purchases - Stationery	Transferred from Director CSSI. Original budget entered into Directors account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	6,500
Organisational Culture and People	Organisational Culture and People	Direct Purchases - Safety Equip or Clothing	Transferred to Risk and Safety. Original budget entered into OCP account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	(1,000)
Corporate Services	Risk and Safety	Direct Purchases - Safety Equip or Clothing	$1,000 to be transferred from OCP 1160-61217. Original budget entered into OCP account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	1,000
Director Corporate Services	Director Corporate Services and Business Innovation	Direct Purchases - Other	Transfer of $2500 to Customer Experience and $3000 to Risk and Safety. Original budget entered into Directors account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	(5,500)
Organisational Culture and People	Organisational Culture and People	Direct Purchases - Other	Transferred to Risk and Safety. Original budget entered into OCP account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	(5,000)
Corporate Services	Risk and Safety	Direct Purchases - Other	Transfer $5,000 from OCP 1160-61226. Original budget entered into OCP account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	5,000
Corporate Services	Property and Procurement	Direct Purchases - Other	Transfer to Direct Purchases Vehicle/Machine Parts 61209 to make provision for ongoing maintenance of Manager Corporate Services Vehicle.	TRANSFER	(2,500)
Customer Experience	Customer Experience Operations	Direct Purchases - Other	Transferred from Director CSSI. Original budget entered into Directors account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	2,500

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – Materials, Contract and Other Expenses (cont)					
Customer Experience	Events	Direct Purchases - Other	Transfer from OMCEO events to align budget with new Event Delivery Function. No net increase on budget.	TRANSFER	30,000
Office of the Mayor and CEO	Sister City - Grapevine	Direct Purchases - Other	Budget for Nurioopta High School Grapevine visit paid for through fundraising.	INCREASE EXPENSE	40,000
Community Programs and Development	Williamstown Historical Society	Direct Purchases - Other	Recognising budget for expenses associated with the donation/bequest received by the Williamstown Historical Society. Processed on behalf of Carly given she had already submitted her budget pack.	INCREASE EXPENSE	49,577
Community Services - Home Assist	Community - Home Assist	Direct Purchases - Other	Minor transfer from 63416	TRANSFER	500
Works Administration	Tour Down Under Committee	Direct Purchases - Other	Transfer from Works TDU budget to Tourism and Events to align budget with new Event Delivery Function. No net increase on budget.	TRANSFER	(9,090)
Works Operating	Street furniture (includes signs)	Direct Purchases - Other	Adjustment to reflect actual spending with forecast to spend $90k by end of Q3. This is the cost centre which all signs are bought against which is a regulatory function and necessary for public safety.	INCREASE EXPENSE	37,162
Works Operating	Roadside Management - Trees/Weeds	Direct Purchases - Other	Reduce to fund additional open spaces wages budget.	TRANSFER	(4,000)
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Direct Purchases - Other	Adjust to trend	INCREASE EXPENSE	7,000
Director Corporate Services	Director Corporate Services and Business Innovation	Direct Purchases - Office Paper	Transferred to Customer Experience. Original budget entered into Directors account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	(5,700)
Customer Experience	Customer Experience Operations	Direct Purchases - Office Paper	Transferred from Director CSSI. Original budget entered into Directors account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	5,700
Organisational Culture and People	Organisational Culture and People	Direct Purchases - Uniforms	Increase in funds required to offset greater than anticipated new starters eligible for and up taking higher uniform allowance upon commencement.	INCREASE EXPENSE	15,000

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – Materials, Contract and Other Expenses (cont)					
Works Operating	Footpaths/Kerbing - Repair/Maintenance	Road Materials - Quarry Sand	Transfer funds to assist with plant and equipment maintenance increase to centre 4243.	TRANSFER	(10,000)
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Bank Charges	RMS pay settlement charges - banking charges	INCREASE EXPENSE	30,660
Finance Services	Financial Services	Fringe Benefits Tax Expenses	Recognise FBT expense for Manager Financial Service's fuel use given was not budgeted for.	INCREASE EXPENSE	1,000
Community Programs and Development	Community Assistance Scheme	Donations - Community Assistance Scheme	Budget set up against incorrect account transferring to 63190	TRANSFER	(24,900)
Customer Experience	Events	Contributions - Other	Transfer from OMCEO events to align budget with new Event Delivery Function. No net increase on budget.	TRANSFER	62,950
Office of the Mayor and CEO	Support Other LGA Bodies	Contributions - LGAs	To reflect actual contribution costs to LGA and NYLGA (previously Legatus)	INCREASE EXPENSE	2,352
Works Administration	Tour Down Under Committee	Contributions - Tour Down Under	Transfer from Works TDU budget to Tourism and Events to align budget with new Event Delivery Function. No net increase on budget.	TRANSFER	(25,000)
Community Programs and Development	Community Assistance Scheme	Donations - Community Assistance Scheme	Budget set up against incorrect account transferring from 63151	TRANSFER	24,900
Office of the Mayor and CEO	Sister City - Grapevine	Councillors - Travelling & Accommodation	Establish budget for grapevine mission for approved delegates - majority of costs will be incurred in 2024-25 with pre-purchase of flights being largest cost - attempting to purchase though Grapevine at their rates and arrangements with Qantas.	INCREASE EXPENSE	10,000
Organisational Culture and People	Organisational Culture and People	General - Advertising	Increase in costs associated with volume of recruitment and associated advertising of roles.	INCREASE EXPENSE	10,000
Customer Experience	Events	General - Advertising	Transfer from TDU events to align budget with new Event Delivery Function. No net increase on budget.	TRANSFER	10,000
Planning Services	Assessment Panel formerly Support Dev Assessment Panel	General - Advertising	Transfer from Compliance Legals	TRANSFER	500

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – Materials, Contract and Other Expenses (cont)					
Works Administration	Tour Down Under Committee	General - Advertising	Transfer from Works TDU budget to Tourism and Events to align budget with new Event Delivery Function. No net increase on budget.	TRANSFER	(1,092)
Director Corporate Services	Director Corporate Services and Business Innovation	General - Postage	Transferred to Customer Experience. Original budget entered into Directors account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	(1,500)
Finance Services	Property Rating	General - Postage	Transferring budget from 61168 Consultants - Other given tracking below budget in that natural account. Will need to speak to Marcia to understand why so over budget - are we paying for postage for other areas of Council? Expense will not be double the first 6 months given some ratepayers pay in full in the first quarter (and therefore no need to send subsequent rate notices)	TRANSFER	6,000
Customer Experience	Customer Experience Operations	General - Postage	Transferred from Director CSSI. Original budget entered into Directors account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	1,500
Community Services - Home Assist	Community - Home Assist	General - Postage	We no longer use this line	TRANSFER	(500)
Director Corporate Services	Director Corporate Services and Business Innovation	General - Printing	Transferred to Events. Original budget entered into Directors account in error during Chart of Accounts set up. No net increase in budget.	TRANSFER	(5,540)
Customer Experience	Events	General - Printing	Transfer from Director CSSI to align budget with new Event Delivery Function. No net increase on budget.	TRANSFER	5,540
Building Services	Assessment and Advice - Building	Legal Fees	Transfer to Heritage Consultants 3460-1415-61179	TRANSFER	(10,000)
Compliance Services	Compliance, Monitoring & Enforcement- Development	Legal Fees	Transfer to Panel Advertising and Panel Training	TRANSFER	(2,000)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – Materials, Contract and Other Expenses (cont)					
Corporate Services	Risk and Safety	Subscriptions/Memberships	During Chart of Accounts set up provision for WHS and Risk staff was remove. Funds allocated to reinstate capacity to support industry memberships in accordance with best practice.	INCREASE EXPENSE	1,500
Office of the Mayor and CEO	Sister City - Grapevine	Other Misc. Expenses - Sundry	Establish budget for grapevine mission for approved delegates - majority of costs will be incurred in 2024-25 with pre-purchase of flights being largest cost - attempting to purchase though Grapevine at their rates and arrangements with Qantas.	INCREASE EXPENSE	5,000
Organisational Culture and People	Organisational Culture and People	Employee Wellbeing & Resilience Program	Transfer budget into one control account for better management	TRANSFER	10,993
Various	Various	Employee Wellbeing & Resilience Program	Transfer budget into one control account for better management	TRANSFER	(10,993)
Office of the Mayor and CEO	OMCEO Events	Fringe Benefits Tax Expenses	Transfer from OMCEO events to align budget with new Event Delivery Function. No net increase on budget.	TRANSFER	(500)
Office of the Mayor and CEO	OMCEO Events	Contributions - Other	Transfer from OMCEO events to align budget with new Event Delivery Function. No net increase on budget.	TRANSFER	(160,000)
Materials, Contract and Other Expenses				***Note 9***	***480,674***
Operating Adjustments - Depreciation, Amortisation and Impairment					
Various	Various	Building and Infrastructure Depreciation Centres	Revised depreciation based on 2023-2024 actual result	INCREASE EXPENSES	320,000
Depreciation, Amortisation and Impairment				***Note 10***	***320,000***

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Operating Adjustments – Materials, Contract and Other Expenses (cont)					
Finance Services	Financial Services	Cash Advance Interest - LGFA	Continued management of cash flow and budget position and deferral of timing of various projects, namely creative industries, has reduced year to date interest exposure. LGFA also reduced interest on cash advanced by 0.15% in mid January all contributing to lower interest expenses predicted for 2024-25	DECREASE EXPENSE	(106,534)
Finance Costs				***Note 11***	***(106,534)***
NET TOTAL - Operating Adjustments					***(307,998)***
Reserve Account Adjustments only					***0***

Detailed Second Quarter Budget Adjustments for the 2024/25 Financial Year – Capital Budget

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Capital Expenditure on Renewal and Replacement of Existing Assets						
Works Capital	Bethany Road Bethany - Footpath	Capital Exp-Footpaths	Capital Exp Structures - Contractors	Only minor maintenance works required funded from operating budget.	DECREASE EXPENSE	(16,000)
Works Capital	Cross Street Angaston – Footpath	Capital Exp-Footpaths	Capital Exp Structures - Contractors	Works completed in 23/24	DECREASE EXPENSE	(28,000)
Works Capital	Hospital Road Mt Pleasant - Footpath	Capital Exp-Footpaths	Capital Exp Structures - Contractors	Works completed in 23/24	DECREASE EXPENSE	(14,000)
Works Capital	Lyndoch Valley Road Lyndoch – Footpath	Capital Exp-Footpaths	Capital Exp Structures - Contractors	Works completed in 23/24	DECREASE EXPENSE	(10,000)
Works Capital	Mill Street Tanunda – Footpath	Capital Exp-Footpaths	Capital Exp Structures - Contractors	Works completed in 23/24	DECREASE EXPENSE	(27,000)
Works Capital	Park Street Angaston – Footpath	Capital Exp-Footpaths	Capital Exp Structures - Contractors	Works completed in 23/24	DECREASE EXPENSE	(16,000)
Works Capital	Penrice Road Nuriootpa – Footpath	Capital Exp-Footpaths	Capital Exp Structures - Contractors	Works completed in 23/24	DECREASE EXPENSE	(45,000)
Works Capital	Queen Street Williamstown – Footpath	Capital Exp-Footpaths	Capital Exp Structures - Contractors	Works completed in 23/24	DECREASE EXPENSE	(100,000)
Works Capital	ROAD SEAL,BAIRD ST,NURIOOTPA	Capital Exp - Road resealing	Capital Exp Structures - Contractors	Works to be undertaken post stormwater upgrade in 25/26	CARRYOVER EXPENSE	(125,877)
Works Capital	Road Pave - Bastion Hill Road Moculta	Capital Exp-Roads	Capital Exp Structures - Contractors	Budget transferred from PJ311856 Allendale Road resheet $121,454.00 and 313454 Cromer Road resheet $24,094 Increase to fund additional section of road which required urgent attention. As approved by Jo Moen	TRANSFER	158,997
Works Capital	CROMER ROAD RESHEET	Capital Exp-Roads	Capital Exp Structures - Contractors	Increase funded from 601261 - Resheet budget and 313454 - Cromer Road Resheet	TRANSFER	133,268

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Capital Expenditure on Renewal and Replacement of Existing Assets (cont)						
Works Capital	Road Pave - Allendale Road Kalbeeba	Capital Exp-Roads	Capital Exp Structures - Contractors	Transferred to PJ 307405 for resheeting of additional section of Bastion Hill Road which required urgent repairs. As approved by Jo Moen on 10/1/25	TRANSFER	(121,454)
Works Capital	ROAD,BEECH ST,TANUNDA	Capital Exp - Road resealing	Capital Exp Structures - Contractors	Brought forward due to deterioration of surface requiring urgent works	INCREASE EXPENSE	51,445
Works Capital	Road Seal - Basedow Road Tanunda	Capital Exp - Road resealing	Capital Exp Structures - Contractors	Deferred - requires detailed design and may require additional funds - design to occur in 25/26	DECREASE EXPENSE	(110,855)
Works Capital	Road Seal - Menge Road Tanunda	Capital Exp - Road resealing	Capital Exp Structures - Contractors	Deferred - requires detailed design and may require additional funds - design to occur in 25/26	DECREASE EXPENSE	(68,805)
Works Capital	ROAD,OAK ST,TANUNDA	Capital Exp - Road resealing	Capital Exp Structures - Contractors	Road brought forward due to increased deterioration and required urgent works.	INCREASE EXPENSE	104,951
Works Capital	Road Pave - Jutland Road Eden Valley	Capital Exp-Roads	Capital Exp Structures - Contractors	Budget transferred from PJ 313454 Cromer Road Resheet. Significant increase in rubble costs, contractors and AWU wages has caused this job to go over budget	TRANSFER	21,593
Works Capital	ROAD SEAL, MAGNOLIA STREET, TANUNDA	Capital Exp - Road resealing	Capital Exp Structures - Contractors	Deferred - requires detailed design and may require additional funds - design to occur in 25/26	DECREASE EXPENSE	(68,805)
Works Capital	Road Resheeting Budget	Capital Exp-Roads	Capital Exp Structures - Contractors	Budget Transferred to 307750 - Rhine Park Road Resheet. Note all costs that have been charged to this budget line are to be journalled to correct cost centres which will bring the actual spendings to $0	TRANSFER	(109,902)
Works Capital	Footpath Renewal Budget	Capital Exp-Footpaths	Capital Exp - Salaries	Offset by savings in individual budgets for works completed in 23/24	INCREASE EXPENSE	145,491
Works Capital	Footpath Renewal Budget	Capital Exp-Footpaths	Salaries - Normal	Correct allocations between works and project management costs	INCREASE EXPENSE	110,509
Works Capital	Road Shoulders Budget	Capital Exp-Roads	Capital - CITB Levy	Reducing budget to offset increase to road budgets, negative budget will be resolved in Q3.	DECREASE EXPENSE	(33,983)

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Capital Expenditure on Renewal and Replacement of Existing Assets (cont)						
Library Services	Library Books - Local Purchase	Capital Exp-Library books-Local Purchase	Capital Exp Equip - Materials	Transferring $14,700 of budget from CC 8060 to CC 8324	TRANSFER	14,700
Library Services	Library Books - Local Purchase	Capital Exp-Libraries	Capital Exp Equip - Materials	Transferring $14,700 of budget from CC 8060 to CC 8324	TRANSFER	(14,700)
Works Administration	Project Officer Capital Delivery	Capital Exp-Admin Vehicles	Capital Exp Equip - Materials	Adjustment to vehicle budgets	TRANSFER	(10,700)
Works Administration	Manager Corporate Services	Capital Exp-Admin Vehicles	Capital Exp Equip - Materials	Adjustment to vehicle budgets	TRANSFER	(500)
Community Services - Community Transport	Community Transport 2	Capital Exp-Community Transport Scheme	Capital Exp Equip - Materials	Adjustment to vehicle budgets	TRANSFER	40
Works Administration	Project Manager - Capital Delivery	Machine/Vehicle/Equip - Office	Capital Exp Equip - Materials	Adjustment to vehicle budgets	TRANSFER	27,300
Community Services - Community Transport	Community Transport 7	Capital Exp-Community Transport Scheme	Capital Exp Equip - Materials	Adjustment to vehicle budgets	TRANSFER	40
Works Administration	Manager Health Services and Community Safety	Capital Exp-Admin Vehicles	Capital Exp Equip - Materials	Adjustment to vehicle budgets	TRANSFER	7,000
Works Administration	Office Vehicle - Contingency 2425MVContingency	Capital Exp-Admin Vehicles	Capital Exp Equip - Materials	Adjustment to vehicle budgets	TRANSFER	(23,180)
Works Capital	ROAD SEAL,SIEGERSDORF RD,TANUNDA	Capital Exp - Road resealing	Capital Exp Structures - Contractors	Additional works required due to unforeseen site issues	INCREASE EXPENSE	94,881
Works Capital	St Petri Community Car Park, Nuriootpa	Capital Exp - Road resealing	Capital Exp Structures - Contractors	Brought forward works due to deterioration requiring urgent repair	INCREASE EXPENSE	143,601
Works Capital	Road Pave - Cromer Road Mt Pleasant	Capital Exp-Roads	Capital Exp Structures - Contractors	Transfer budget to 313544 Jutland Road Resheet, 307750 Rhine Park Road Resheet & 307405 Bastion Hill Road Resheet. Significant increase in rubble costs, contractors and AWU wages has caused these jobs to go over budget	TRANSFER	(69,053)
Capital Expenditure on Renewal and Replacement of Existing Assets						**0**

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Quarter 2
Capital Revenue						
Asset Sales adjustments/Capital Income						
Proceeds from Sale of Replaced Assets						
						0
NET TOTAL - Asset Renewal/Replacement Adjustments						**0**
Capital Expenditure on New and Upgraded assets						
Gallery	Creative Industries Centre - The Big Project	Capital Exp-Barossa Regional Gallery	Capital Exp Structures - Contractors	Creative Industries Centre full build now not starting until May 2025 majority of expenditure will now occur in 2025-26.	DECREASE EXPENSE	(3,850,925)
Works Ovals and Open Space	Lyndoch Recreation Park Redevelopment	Capital Exp-Lyndoch Rec Park	Capital Exp Structures - Contractors	Minor amend for security over Christmas break.	INCREASE EXPENSE	15,000
Capital Expenditure on New and Upgraded Assets						**(3,835,925)**
Amounts received specifically for New and Upgraded Assets/Profit and loss for asset disposal						
Works Ovals and Open Space	601789 - Lyndoch Rec Park Development - Capital Recovery	8200 - Capital Exp-Lyndoch Rec Park	41586 - Capital Contributions - Other	Align State Recoveries with final allocation. Remainder of the $21.104M was already received in the 2023-24 financial year.		3,333,375
Amounts Received Specifically for New and Upgraded Assets						**3,333,375**
Asset Sales adjustments						
Asset Sales adjustments						
Asset Disposal and Fair Value Adjustments					***Note 16***	**0**
NET TOTAL - Asset New/Upgrade Adjustments						**(502,550)**
NET TOTAL - Capital Adjustments						**(502,550)**

Revised Financial Statements for the 2024/25 Financial Year

Statement of Comprehensive Income

for the year ending 30 June 2025

	Budget Adjustment Notes	Original Full Year Budget ($'000)	Actuals as at 31 Dec ($'000)	*Full year Revised Budget in Last Update ($'000)	Budget Adjustments Quarter 2 ($'000)	Proposed Full Year Revised Budget ($'000)
Income						
Rates	1	39,840	39,756	39,913	26	39,939
Statutory Charges	2	825	530	825	(3)	822
User Charges	3	3,991	1,859	3,991	6	3,997
Grants, Subsidies and Contributions	4	4,055	3,037	4,699		4,699
Investment Income	5	150	105	150		150
Reimbursements	6	74	35	74	135	209
Other Income	7	582	516	664	111	775
Net Gain – Joint Ventures and Associations		0	0	0	0	0
Total Revenues		49,517	45,837	50,316	274	50,590
Expenses						
Employee Costs	8	18,382	8,981	18,821	119	18,940
Materials, Contracts and Other Expenses	9	18,869	9,538	19,198	481	19,679
Depreciation, Amortisation and Impairment	10	10,816	5,408	10,816	320	11,136
Finance Costs	11	1,887	259	1,745	(107)	1,638
Net Loss – Joint Ventures and Associations		0		0		0
Total Expenses		49,954	24,186	50,580	813	51,393
Operating Surplus / (Deficit)		(437)	21,651	(264)	(539)	(803)
Physical Resources Received Free of Charge		2,211	0	2,211		2,211
Asset Disposal and Fair Value	16	(878)	124	(878)		(878)
Amounts Received Specifically for New or Upgraded Assets	4	6,725	5,164	7,349	847	8,196
Net Surplus / (Deficit)		7,621	26,939	8,418	308	8,726
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		7,621	26,939	8,418	308	8,726

*Full Year Revised Budget is the Budget Update as at 30 September 2024.

Statement of Financial Position

as at 30 June 2025

	Original Full Year Budget ($'000)	Full Year Revised Budget at Q1 Budget Update ($'000)	Budget Adjustments Quarter 2 ($'000)	Proposed Full Year Revised Budget ($'000)
Assets				
Current Assets				
Cash and Cash Equivalents	39	89	1,251	1,340
Trade and Other Receivables	2,966	3,254	0	3,254
Other Financial Assets	0	0	0	0
Inventories	245	123	0	123
Subtotal	3,250	3,466	1,251	4,717
Non-Current Assets Held for Sale	0	0		0
Total Current Assets	3,250	3,466	1,251	4,717
Non-current Assets				
Financial Assets	985	1,108	0	1,108
Equity Accounted Investments in Council Businesses	2,263	4,518	0	4,518
Infrastructure, Property, Plant and Equipment	474,818	466,123	7,723	473,846
Other Non-Current Assets		0		0
Total Non-current Assets	478,066	471,749	7,723	479,472
Total Assets	481,316	475,215	8,974	484,189
Liabilities				
Current Liabilities				
Trade and Other payables	5,077	5,358	0	5,358
Borrowings	37,697	3,351	0	3,351
Provisions	3,008	3,169	0	3,417
Total Current Liabilities	45,782	11,878	0	12,126
Non-Current Liabilities				
Borrowings	2,908	34,590	0	34,590
Provisions	682	722	0	722
Total Non-current Liabilities	3,590	35,312	0	35,312
Total Liabilities	49,372	47,190	0	47,438
Net Assets	431,944	428,025	8,974	436,751
Equity				
Accumulated Surplus	114,759	120,191	8,726	128,917
Asset Revaluation Reserve	304,871	294,938	0	294,938
Other Reserves	12,314	12,896	0	12,896
Total Equity	431,944	428,025	8,726	436,751

Statement of Cash Flows

as at 30 June 2023

	Original Full Year Budget ($'000)	Full Year Revised Budgt at Q1 Update ($'000)	Budget Adjustments Quarter 2 ($'000)	Proposed Full Year Revised Budget ($'000)
Cash Flows from Operating Activities				
Receipts				
Operating Receipts	49,368	50,166	274	50,440
Investment Receipts	150	150	0	150
Payments				
Operating payments to Suppliers and Employees	(37,244)	(38,141)	(598)	(38,739)
Finance Payments	(1,888)	(1,746)	645	(1,101)
Net Cash Provided by (or Used in) Operating Activities	10,386	10,429	321	10,750
Cash Flows from Investing Activities				
Receipts				
Amounts Specifically for New or Upgraded Assets	6,725	5,944	847	6,791
Amounts Specifically for New or Upgraded Assets - Correction to Q1 Statement	0	0	1,405	1,405
Sale of Replaced Assets	368	523	0	523
Sale of Surplus Assets	0	0	0	0
Net Purchase of Investment Securities	0	0	0	0
Repayments of Loans by Community Groups	115	115	0	115
Payments				
Expenditure on Renewal / Replacement of Assets - Adjustments	(11,202)	(10,689)	0	(10,689)
Expenditure on New / Upgraded Assets - Adjustments	(29,484)	(33,983)	503	(33,480)
Expenditure on Renewal / Replacement of Assets - Accounting Adjustments*	0	0	1,096	1,096
Expenditure on New / Upgraded Assets - Accounting Adustments*	0	0	1,828	1,828
Net Cash Provided by (or Used in) Investing Activities	(33,478)	(38,090)	5,679	(32,411)
Cash Flows from Financing Activities				
Receipts				
Loans Received	26,600	28,250	(4,750)	23,500
Proceeds from Bonds and Deposits	0	0	0	0
Payments				
Repayments of Borrowings	(3,638)	(3,638)	0	(3,638)
Repayment of Lease Liabilities	(14)	(14)	0	(14)
Net Cash Provided by (or Used in) Financing Activities	22,948	24,598	(4,750)	19,848
Net Increase / (Decrease) in Cash Held	(144)	(3,063)	1,250	(1,813)
Cash and Cash Equivalents at Beginning of Period	183	3,153	3,153	3,153
Cash and Cash Equivalents at End of Period	39	90	4,403	1,340

* Reflects adjustment to reflect estimate capital delivery target of 92% to total budget as outlined in the Long Term Financial Plan and other adjustments to align cash to current forecast.

Functional Reporting – Operating Budget

Detailed Operating Budget Actual vs Budget Year to Date

The table below provides a year to date comparison of budget performance. Some variations will be the result of timing issues between the expected revenues and expenses being incurred and what has been incurred to date.

Negative variances to budget are in (brackets) positive variances are not.

Type of Income or Expenditure	Year To Date Actual Result as at 31 December 2024		
	Actual	Q1 Revised Budget	Variance
Rates, Rebates, Fines and Interst and Legal Costs Recovered	(32,321,229)	(32,343,243)	(22,014)
Wastewater Collection Service Charge	(3,442,556)	(3,440,289)	2,267
Waste Collection Service Charge	(3,142,091)	(3,196,902)	(54,811)
Landscpae Levy	(851,361)	(850,122)	1,239
Licences and Fees	(691,190)	(696,656)	(5,466)
User Charges	(44,858)	(47,982)	(3,124)
Statutory Fines and Expiations	(8,661)	(9,580)	(919)
Contributions	(216,720)	(80,333)	136,387
Operating Grants	(3,037,258)	(2,842,892)	194,366
Reimbursements and Recoupments	(187,033)	(104,326)	82,707
Interest Received	(104,603)	(75,004)	29,599
Commercial and Caravan Park Revenue	(1,553,001)	(1,593,883)	(40,882)
Other Income	(236,934)	(276,824)	(47,508)
Total Operating Income	**(45,837,495)**	**(45,558,036)**	**271,842**
Wages - Council	2,021,526	2,040,354	18,829
Salary and Wages - NCPA	594,836	541,606	(53,230)
Salary Council	6,083,512	6,679,861	568,990
Total Employee Expenditure	**8,699,874**	**9,261,821**	**534,589**
Staff and Elected Member Training and Development	46,551	96,756	50,204
Contrators and Contract Management Fees	4,285,423	4,824,019	538,596
Consultant Fees	275,169	396,274	121,105
External Plant Hire	24,492	53,886	29,394
Computer Equipment and License Fees	605,653	642,514	36,861
Fuel	159,943	223,044	63,101
Direct Purchases	737,353	680,518	(56,835)
Electricity and Gas Expenses	832,330	866,994	34,664
Water Expenses	214,222	307,480	93,258
Road Materials	57,703	57,564	(139)
Depreciation	5,407,921	5,407,866	(54)
Interest Expenses	259,246	937,010	677,764
Bank and Other Fees	68,544	50,048	(18,496)
Statutory Committee Sitting Fees and Audit Expenses	17,015	30,459	13,443
Taxes, Levies and Registration Costs	476,215	603,502	127,287
Insurance Expenses	1,249,378	1,005,769	(243,609)
Communtiy Assistance Scheme and Other Donations	9,809	20,516	10,707
Contributions	215,258	346,408	131,150
Elected Member Expenses	123,384	162,174	38,790
General Expenses	221,473	248,465	26,991
Other Expenses	204,943	222,414	23,587
Internal Allocations Recovered	(5,619)	(629,675)	(624,057)
Total Operating Expenses	**15,486,406**	**16,554,005**	**1,073,714**
Operating Result Deficit / (Surplus)	**(21,651,215)**	**(19,742,210)**	**1,880,145**

Functional Net Operating Cost of Services Year to Date

Please note this table is operating costs including depreciation and does not include capital expenditure.

Function	Year To Date Actual Result as at 31 December 2024		
	Actual	Q1 Revised Budget	Variance
Agricultural Services	175,330	133,266	(42,063)
Business Undertakings	(2,468,282)	(2,355,389)	112,893
Community Amenities	339,159	358,915	19,756
Community Support	135,169	352,931	217,762
Cultural Services	460,164	500,910	40,745
Economic Development	413,966	496,757	82,791
Governance	(296,790)	255,633	552,423
Health Services	267,954	256,187	(11,766)
Library Services	647,004	668,291	21,287
Other Environment	854,594	845,873	(8,721)
Plant Hire/Depot/Indirect	839,291	726,461	(112,830)
Public Order & Safety	120,688	135,195	14,507
Recreation	2,951,050	2,943,490	(7,560)
Regulatory Services	462,701	727,309	264,608
Support Services	(27,587,661)	(27,303,772)	283,890
Transport	2,678,797	2,927,213	248,416
Waste Management	(1,709,436)	(1,471,781)	237,655
Unallocated	65,087	60,299	(4,788)
Operating Result Deficit / (Surplus)	**(21,651,215)**	**(19,742,210)**	**1,909,005**

Capital Budget Reporting – Year To Date

Capital Program 2024/25 as at 31 December 2024				
Description	**Q1 Revised Budget**	**Expenses to Date**	**Remaining Budget**	**Relevant Notes**
(Items noted as 'Carried Forward' are items transferred from 2023/24 Budget)				
Development and Community Services	**95,619**	**2,402**	**93,217**	
Library books	95,619	2,402	93,217	
Infrastructure and Environmental Services	**41,902,345**	**25,785,956**	**16,116,389**	
Building Renewal	**1,409,598**	**302,507**	**1,107,091**	
Asset renewal The Rex	15,000	12,545	2,455	Balance of original budget allocated to Mt Pleasant kitchen
Kegel Club – Tanunda Recreation Park – Clubrooms rebuild	172,000	16,456	155,544	
Public Toilet - Tanunda Recreation Park - Kegel Club (carry over from 2023-24)	63,000	0	63,000	
Public Toilet renewal program – year 1 of multiyear program	125,001	0	125,001	
Office Fit out Renewal (includes carry over from 2023-24 awaiting grant application)	150,000	8,647	141,354	Works completed early February.
The Rex – Main Pool Heaters (carry over from 2023-24 awaiting grant application)	316,375	0	316,375	Still awaiting grant application outcome.
Mount Pleasant Farmers Market Kitchen Upgrade (carry over from 2023-24)	275,000	148,531	126,469	Deferred projects from 24-25 to fund this project.
Bushgardens Office Renewal (carry over from 2023-24)	13,442	670	12,773	
Talunga Park Lighting Upgrade (carry over from 2023-24)	57,287	6,506	50,781	
Tanunda Recreational Park Clubrooms - solar installation	36,296	35,604	692	
Project Management Costs	186,197	73,549	112,648	Delay in accounting transactions to allocate salary costs to capital budgets - works underway to update.
Footpath Renewal	**605,124**	**491,310**	**113,814**	
Bilyara Road Tanunda – Elizabeth Street to Park Street	10,000	0	10,000	Was able to complete these from 23-24 budget and bring forward future works into 24-25 - forms part of Q2 adjustments
Cross Street Angaston – Tyne Street to Middle Street and Middle Street to Moculta Road	28,000	0	28,000	
Lyndoch Valley Road Lyndoch – 130m before railway line to footbridge	10,000	0	10,000	
Mill Street Tanunda – Edwards Street to MacDonnell Street and Murray Street to Edward Street	27,000	0	27,000	
Park Street Tanunda – Langmeil Road to Bilyara Road	16,000	0	16,000	
Penrice Road Nurioopta – Murray Street to end bitumen and concrete	45,000	0	45,000	
Queen Street Williamstown – Margaret Street to 42 Queen Street	100,000	0	100,000	
Fifth Street Nuriootpa – First Street to Old Kapunda Road	16,000	3,380	12,620	
Hospital Road Mt Pleasant – Phillips Street to Giles Thorpe Crescent	14,000	0	14,000	Deferred to 2025-26
Margaret Street Williamstown – Queen Street to end	25,000	6,435	18,565	

Description	Q1 Revised Budget	Expenses to Date	Remaining Budget	Relevant Notes
Mount Crawford Road Williamstown– Wild Street to Charles Street	14,000	7,215	6,785	
North Street Angaston – Dean Street to Schilling Street	28,000	0	28,000	Deferred to 2025-26 waiting for vegetation removal by private owner, matter with compliance.
Park Street Angaston – Christian Street to Dean Street	16,000	13,810	2,190	
Penrice Road Angaston – Breakneck Hill Road to Murray Street	20,000	8,125	11,875	
Second Street Nuriootpa – Gawler Street to First Street	26,000	10,400	15,600	
Tolley Reserve Nuriootpa – Within Reserve	39,000	4,160	34,840	
Dean Street Angaston – Schilling Street to end of bitumen	8,000	6,695	1,305	
Bethany Road Bethany - In front of Church	16,000	0	16,000	Only required minimal works and was funded by maintenance budget.
Truro Road Moculta – Sarah Street to Jane Street	19,000	6,760	12,240	
Acacia Street Tanunda	0	33,424	-33,424	Additional footpaths works brought forward from asset plan due to cost saving and bulking up of works - forms part of Q2 adjustments.
Christin Street Angaston	0	24,180	-24,180	
Gawler Park Angaston	0	14,675	-14,675	
Gilbert Street Lyndoch	0	7,020	-7,020	
Appleton Street Lyndoch	0	33,345	-33,345	
Boehm Street Nuriootpa	0	17,730	-17,730	
Falkenberg Street Nuriootpa	0	8,190	-8,190	
First Street Nuriootpa	0	5,915	-5,915	
Murray Street Nuriootpa	0	3,900	-3,900	
Old Kapanda Road Nuriootpa	0	2,015	-2,015	
Garrett Court Tanunda	0	10,980	-10,980	
Murray Street Tanunda	0	7,770	-7,770	
Dean Street Reserve Angaston	0	10,205	-10,205	
Vine Street Nuriootpa	0	10,080	-10,080	
Third Street Nuriopta	0	29,580	-29,580	
Melrose Street Mt Pleasant	0	25,800	-25,800	
Mount Pleasant Recreation Park	0	6,950	-6,950	
North Street Angaston	0	17,355	-17,355	
Kindler Parade Tanunda	0	18,315	-18,315	
Falland Avenue Nuriootpa	0	50,490	-50,490	Transfer from development reserves and contributions in Q2 will establish the budget.
Steinborner Avenue Nuriopta	0	20,000	-20,000	
Le Page Lane Angaston	0	4,560	-4,560	
Buna Terrace Nuriopta - Tree Removal, Carpark and Footpath Upgrade	60,000	61,852	-1,852	
Footpath Renewal - contingency/unallocated	-32,466	0	-32,466	Will be offset with savings in footpaths completed to date as part of Q2 adjustments.
Project Management	110,590	0	110,590	Delay in accounting transactions to allocate salary costs to capital budgets - works underway to update.

Description	Q1 Revised Budget	Expenses to Date	Remaining Budget	Relevant Notes
The Big Project, Recreation, Sport and Open Spaces	**27,381,265**	**22,181,509**	**5,199,757**	
Barossa Park - Lyndoch Recreation Precinct Redevelopment and Expansion	40,718,831	29,989,589	10,729,242	
Barossa Park - Lyndoch Recreation Precinct Redevelopment and Expansion - Recoveries	-19,987,080	-9,555,875	-10,431,205	
Creative Industries Centre (includes carry over from 2023-24)	4,950,925	189,142	4,761,783	
Barossa Rugby Park	90,000	106,368	-16,368	
Mount Pleasant Caravan Park	0	7,927	-7,927	
Nuriootpa Soccer Development – Completion of Clubrooms (carry over from 2023-24)	1,492,650	1,444,358	48,293	
Tanunda Recreational Park Playground – Fencing	15,000	0	15,000	
Project Management	100,939	0	100,939	Delay in accounting transactions to allocate salary costs to capital budgets - works underway to update.
Motor Vehicles, Plant and Equipment	**1,350,751**	**408,149**	**942,602**	
General Inspector, Office and Other Vehicles (includes carry over from 2023-24)	587,751	158,395	429,356	
Minor Plant – Depots	50,000	0	50,000	
Security System Updates	25,000	0	25,000	
Loader Replacement	408,000	0	408,000	Delivered in late January.
Tandem Truck	250,000	249,755	245	
Sweeper Refurbishment (carry over from 2023-24)	30,000	0	30,000	
Parks and Gardens	**226,250**	**76**	**226,174**	
Playgrounds New and Upgrade (includes carry over from 2023-24) - Springton Oval	141,015	76	140,939	
Playground Equipment Renewal (includes carry over from 2023-24) - Eden Valley Oval	60,000	0	60,000	
Project Management Costs	25,235	0	25,235	
Road Resheeting	**1,431,027**	**379,651**	**1,051,377**	
Trial Hill Pewsey Vale – 2.60 kms	147,408	0	147,408	
Jutland Road Eden Valley – 1.80 kms	117,752	39,345	78,407	
Allendale Road Kalbeeba– 1.90 kms	121,454	0	121,454	Being deferred to fund urgent works on Bastion Hill will be undertaken in 25-26 part of Q2 adjustments.
Bastion Hill Road Moculta – 1.19 kms	87,035	93,760	-6,725	
Bastion Hill Road Moculta – urgent works	0	0	0	Urgent works where approved by the CEO due to safety and road conditions from remaining budget contingency and deferral for Allendale Road being in sound condition - $120K part of Q2 adjustments.
Kalbeeba Road Kalbeeba – 0.35 kms	22,534	0	22,534	
Keyneton Road Keyneton – 0.37 kms	25,743	578	25,165	
Rifle Range Tanunda – 1.07 kms	67,881	0	67,881	
Rosedale Scenic Rosedale – 2.76 kms	154,420	147,111	7,309	

Description	Q1 Revised Budget	Expenses to Date	Remaining Budget	Relevant Notes
Mount Road Mt Crawford – 2.81 kms	171,723	0	171,723	
Wirra Wirra Road Pewsey Vale – 1.89 kms	135,000	0	135,000	
Cromer Road Cromer – 2.50 kms	163,544	0	163,544	
Blackwood Road Cromer – 1.63 kms	106,631	0	106,631	
Rhine Park Road - Angaston	109,902	98857	11,045	Final estimate is $130K part of Q2 adjustments.
Road Resealing	**1,585,026**	**550,102**	**1,034,924**	
Light Pass Road Angaston - Siegersdorf Road Surface change to Spray Sealed 38m South	55,545	5,601	49,944	
Light Pass Road Angaston - Surface change to Siegersdorf Road				
Siegersdorf Road Angaston - Surface change to Light Pass Road	55,545	0	55,545	
Siegersdorf Road Angaston - Light Pass Road to Surface change Spray Sealed 40m E				
Baird Street Nuriootpa - Macarthur Street to Flinders Street	125,877	19,821	106,056	
Baird Street Nuriootpa - Flinders Street to Francis Street West				
Baird Street Nuriootpa - Francis Street West to Old Kapunda Road				
Lange Street Nuriootpa - Centenary Avenue to Welland Road	48,979	53,449	-4,470	
Acacia Street Tanunda - 64m from Krieg Street-Carob Street	61,060	70,993	-9,933	
Acacia Street Tanunda - Carob Street to 16m from end				
Acacia Street Tanunda - 74m from Carob Street to end (West)				
Ash Street Tanunda – end to Pioneer Avenue	67,299	62,910	4,389	
Ash Street Tanunda - Pioneer Avenue to Hobbs Street				
Bethany Road Tanunda- 580m from Barossa Valley Way to Biscay Road (subject to grant application)	700,000	20,837	679,163	
Bethany Road Tanunda - Biscay Road to Menge Road (subject to grant application)				
Basedow Road Tanunda - Murray Street to MacDonnell Street	110,855	0	110,855	Deferred to 25-26 needs additional design and may need additional funding.
Basedow Road Tanunda - MacDonnell Street to Railway Line				
Carob Street Tanunda - Braunack Avenue to Acacia Street	29,186	35,634	-6,448	
Falkenberg Street Tanunda- Barossa Valley Way to end	16,160	19,322	-3,162	
Magnolia Road Tanunda - Menge Road to Surface change	68,805	0	68,805	Deferred to 25-26 needs additional design and may need additional funding.
Magnolia Street Tanunda - railway line to Kerryn Drive				
Magnolia Street Tanunda - Kerryn Drive to Surface change				
Magnolia Street Tanunda - Surface change to Menge Road				
Menge Road Tanunda - Surface change to Magnolia Road	68,805	0	68,805	Deferred to 25-26 needs additional design and may need additional funding.
Menge Road Tanunda - Magnolia Street to Surface change-Spray sealed				

Description	Q1 Revised Budget	Expenses to Date	Remaining Budget	Relevant Notes
Menge Road Tanunda - Surface change to Spray sealed to Start-Rural 80k Zone (to water course only)				
Pioneer Avenue Tanunda Ash Street to Walden Street	64,734	72,193	-7,459	
Beech Street - Tanunda	0	51,445	-51,445	Reseals had to be brought forward due to road condition funding from program allocation and part of Q2 adjustments
Oak Street - Tanunda	0	104,951	-104,951	Reseals had to be brought forward due to road condition funding from program allocation and part of Q2 adjustments
Project Management	112,175	32,946	79,229	
Road Construction / Reconstruction / Other	**2,152,880**	**815,109**	**1,337,771**	
Fife Street Angaston – from gravel to two coat sealed surface	398,500	46,778	351,722	
Keyneton Road Keyneton – year 2 – from gravel to two coast sealed surface	750,000	224,410	525,590	
Melrose Street Mt Pleasant – complementary drainage and footpath works prior to State Government Reseal of road (carry over from 2023-24)	550,343	542,691	7,652	
Neldner Road	350,000	0	350,000	
Signage Track System (carry over from 2023-24)	104,037	1,230	102,807	
Kerbing Upgrades	**134,500**	**112,543**	**21,957**	
Elizabeth Street Tanunda – Left 195m	15,000	112,543	-97,543	Required significantly more work than originally expected, project extended to complete full length rather than go back again next year.
Gilbert Street – Lyndoch – Left 129m - Right 157m	34,500	0	34,500	Deferred to 25-26 due to above needs of Elizabeth Street.
Kleinig Street- Lyndoch – Left 55m	6,000	0	6,000	
Magnolia Street Tanunda – Left 158m	12,500	0	12,500	
Melrose Street Mount Pleasant - Right 245m	21,500	0	21,500	
Murray Street Angaston – Right 106m	9,000	0	9,000	
Murray Street Tanunda – Right 253m	25,500	0	25,500	
Gramp Avenue Angaston – Left 118m	10,500	0	10,500	
Carparking	**0**	**143,601**	**-143,601**	
St Petri carpark reseal	0	143,601	-143,601	Urgently needed resealing undertaken from reseal budget being resolve as part of Q2 adjustments.
Stormwater	**1,589,394**	**238,129**	**1,351,265**	
Baird Street, drainage upgrade – stage 2 (includes carry over from 2023-24)	965,000	191,306	773,694	
Calton Road to Hameister Court Drainage Kalbeeba (carry over from 2023-24)	367,901	0	367,901	
Maria Street / Goat Square Drainage (carry over from 2023-24)	21,066	6,744	14,322	
Moss Street Bridge Design Only (carry over from 2023-24)	88,112	5,306	82,806	
Elizabeth Street Tanunda - Remain Stormwater Works - Open Swale	30,391	16,451	13,940	

Description	Q1 Revised Budget	Expenses to Date	Remaining Budget	Relevant Notes
Project Management	116,924	18,322	98,602	
Streetscaping	**88,500**	**43,999**	**44,501**	
Streetscaping - Mt Pleasant Main Street	38,000	43,999	-5,999	
Streetscaping - Angaston Main Street	50,500	0	50,500	
Community Wastewater Management System (CWMS)	**3,948,029**	**119,271**	**3,828,759**	
Gravity Mains Asset Management	60,000	0	60,000	
Gooden Drive Pump Station Upgrade	320,000	34,489	285,512	
Gooden Drive Pump Station Rising Main	320,000	18,800	301,200	
Lagoon and Infrastructure Tanunda	65,840	0	65,840	
Pump Station and Infrastructure	83,480	0	83,480	
Water reuse infrastructure	42,300	0	42,300	
Lyndoch Waste Water Treatment Plant – Upgrade	66,400	2,574	63,826	
Springton Waste Water Treatment Plant	240,000	0	240,000	
Nuriootpa Treatment Plant Stage 1 – completion (includes carry over from 2023-24)	2,555,404	34,552	2,520,852	Significant delay in obtaining materials and engineering support - started on ground early February 2025.
General System Network - Capital Renewal	20,346	0	20,346	
General System Network - Capital New	31,000	0	31,000	
Lagoon Upgrades Williamstown	100,000	28,856	71,144	
Project Management	43,259	0	43,259	
Corporate Services and Business Innovation	**937,487**	**178,450**	**759,038**	
Continuous Improvement and Reform Program - ICT Software/Hardware (includes carry over from 2023-24)	84,864	28,100	56,764	
Intranet (carry over from 2023-24)	90,424	42,538	47,886	
Mobile Phone Fleet Renewal (carry over from 2023-24)	25,621	0	25,621	
Finance System Upgrades (carry over from 2023-24)	222,859	106,552	116,307	
Pathway Systems Upgrades (carry over from 2023-24)	252,181	0	252,181	
Network Security Upgrades	123,400	0	123,400	
Telecommunications Infrastructure	120,000	0	120,000	
Conquest Platform	16,139	0	16,139	
Switching Technology Renewal (carry over from 2023-24)	2,000	1,261	739	

Description	Q1 Revised Budget	Expenses to Date	Remaining Budget	Relevant Notes
Nuriootpa Centennial Park Authority	**395,733**	**17,572**	**378,161**	
Nuriootpa Main Oval Lighting Upgrade	175,733	0	175,733	To be carried over to 2025-26 pending grant application outcomes and pooling of resources to achieve lighting upgrades at Nuriootpa and Angaston.
Vehicle Change Over	25,000	0	25,000	
Airconditioning Replacement for Sports Centre	50,000	0	50,000	
Fencing Recreation Park	25,000	17,572	7,428	
Amenities and Camp Kitchen Refurbishment (carry over from 2023-24)	120,000	0	120,000	
Grand Total	**43,331,185**	**25,984,380**	**17,346,805**	

Please note this table is full budgeted capital and will not directly align to the Statement of Cash Flows or Uniform Presentation of Finances due to the assumptions in the Long Term Financial Plan of estimated capital deliverable based on 92% performance with and adjustment for 100% performance for Barossa Park Lyndoch.