Annual Budget and Business Plan 2025-26

Update as at 31 December 2025

Quarter 2 (Q2) Budget Review

Annual Business Plan and Budget Update Report

Executive Summary

This report is a budget update as at 31 December 2025 for the 2025-26 financial year pursuant to Regulations 7, 9 and 10 of the *Local Government (Financial Management) Regulations 2011* under the *Local Government Act 1999*.

Only more material budget adjustments are highlighted below. For all budget adjustments, and reasons for the adjustments, please refer to more detailed information later in this report.

Operating:

Proposed Q2 operating budget adjustments result in Council's consolidated operating deficit reducing by $97,000 to $1.530 million, down from $1.627 million. This is due to a $1.035 million increase in revenue offset by a $938,000 increase in expenses. Significant adjustments to the budget contributing to this are as follows:

- $841,000 in capital revenue was transferred from below the line (in the capital budget) to above the line as grants, subsidies and contributions – capital, resulting in increased revenue in the operating budget. This amount relates to budgeted capital revenue that will result in the renewal/replacement of existing assets rather than new/upgraded assets and is due to revised accounting standard disclosure requirements. It should be noted that this is not additional revenue that will be received but merely a change in how it is disclosed in the long-term financial plan and annual financial statements, which moves it from capital to operating.
- A $100,000 increase in recoveries from income protection, given we are tracking higher than originally budgeted. This increase in revenue will be partially offset by additional contractor/relief staff costs to cover the absences of staff receiving income protection benefits.
- A $78,000 decrease in worker's compensation premium expenses given the insurer agreed to reduce a penalty amount by 75% to reflect the Barossa Council's prior achievements in relation to worker's compensation management.
- A $835,000 increase to budgeted depreciation costs to reflect movements in audited asset values as at 30 June 2025 and expected asset movements in 2025-26.
- A $45,000 increase in painting costs, brought forward from 2026-27, associated with the painting of the Mount Pleasant Hall for its upcoming 100th anniversary celebrations.

Capital:

Proposed Q2 capital budget adjustments result in a decrease of $743,000 in budgeted capital expenditure, along with a $1.441 million decrease in budgeted capital revenue, resulting in a net capital adjustment downwards of $697,000. Significant adjustments to the capital budget contributing to this are as follows:

- As identified above, $841,000 in capital revenue was transferred from below the line (in the capital budget) to above the line (operating budget) resulting in decreased revenue in the capital budget.
- $920,000 in capital expenditure and $600,000 in capital revenue was carried-forward to 2026-27 while we wait for the outcome of a grant funding application for the resurfacing of the Nuriootpa netball and tennis courts.

- $64,000 in additional capital costs budgeted for materials and cartage of rubble due to the material at the Barossa Council owned Springton Quarry being unsuitable.
- $50,000 in additional data migration costs associated with the Enterprise Resource Planning (ERP) system project.
- A $45,000 increase in budgeted capital expenditure for video and audio-conferencing equipment at Barossa Park.
- $18,000 in additional costs for a storage tank and pump at the Angas Recreation Park.

Uniform Presentation of Finances

for the year ending 30 June 2026

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 ($'000)	Revised Q1 Full Year Budget	Actuals as at 31 December 2025 ($'000)	Budget Adjustments Quarter 2 ($'000)	Proposed Full Year Revised Budget Q2 ($'000)
Income	1-7	52,900	51,924	45,187	1,035	52,959
Less Expenses	8-11	(53,078)	(53,551)	(25,351)	(938)	(54,489)
Operating Surplus / (Deficit)		(178)	(1,627)	19,836	97	(1,530)
Less Net Outlays on Existing Assets						
Capital Expenditure on Renewal and Replacement of Existing Assets	12	(14,808)	(13,050)	(2,099)	856	(12,194)
add back: Depreciation, Amortisation and Impairment	10	11,615	11,615	5,808	836	12,451
add back: Proceeds from Sale of Replaced Assets	13	344	344	63	-	344
		(2,849)	(1,091)	3,772	1,692	601
Less Net Outlays on New and Upgraded						
Capital Expenditure on New and Upgraded Assets	14	(18,446)	(8,028)	(3,057)	(113)	(8,141)
add back: Amounts Received Specifically for New and Upgraded Assets	15	5,673	2,828	1,674	(1,441)	1,387
add back: Proceeds from Sale of Surplus Assets	16	-	-	-	-	-
		(12,773)	(5,200)	(1,383)	(1,554)	(6,754)
Net Lending / (Borrowing) for Financial Year		(15,800)	(7,918)	22,225	235	(7,683)

Revised Key Performance Indicators (KPIs) – 2025-26

Financial Indicator	Adopted Budget 2025-26 $'000	Q1 Revised Budget - 30 September 2025 $'000	Q2 Revised Budget - 31 December 2025 $'000	Explanation for movement - actual to adjusted indicator
Operating Surplus/(Deficit) ($,000)	(178)	(1,627)	(1,530)	
To achieve an operating breakeven position, or better, over any five year period				
Adjusted Operating Surplus/(Deficit) ($,000)	(178)	(253)	(158)	Adjusted for the advanced payment of grants in 2024-25.
To achieve an operating breakeven position, or better, over any five year period				
Operating Surplus Ratio	-0.30%	-3.10%	-2.90%	
To achieve an operating surplus ratio of between -2% to 10				
Adjusted Operating Surplus Ratio	-0.30%	-0.50%	-0.50%	Adjusted for the advanced payment of grants in 2024-25.
To achieve an operating breakeven position, or better, over any five year period				
Net Financial Liabilities ($,000)	46,869	41,955	41,955	
Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero				
Adjusted Net Financial Liabilities ($,000)	46,869	40,916	40,302	Adjusted for the advanced payment of grants in 2024-25.
Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero				
Net Financial Liabilities Ratio	88.6%	80.8%	78.7%	
Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue				
Adjusted Net Financial Liabilities Ratio	88.6%	78.8%	74.2%	Adjusted for the advanced payment of grants in 2024-25.
Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue				
Asset Renewal Funding Ratio	136.4%	103.7%	88.9%	
Capital outlays on renewing/replacing assets net of proceeds from sale of replaced assets is greater than 80% but less than 110% of depreciation - annual				

Detailed Q2 Budget Adjustments for the 2025-26 Financial Year – Operating Budget

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q2
Operating income adjustments					
General Rates				***Note 1***	***$ -***
Assesment and Advice - Building	Assesment and Advice - Building	Fees - Development Applications	DECREASE REVENUE	Revenue trending in order of $20k less for 25/26FY	20000
Compliance, Monitoring & Enforcement-Development	Compliance, Monitoring & Enforcement-Development	Fees - Development Applications	INCREASE REVENUE	Revenue trending upwards for 25/26 FY	-20000
Dog and Cat Control	Dog and Cat Control	Fees - Impounding Fees	DECREASE REVENUE	This will rely on dog impoundments	200
Food Inspection and Compliance formerly Manage Food Act	Food Inspection and Compliance formerly Manage Food Act	Fees - Inspection Fees	INCREASE REVENUE	Due to the extra EHO food inspections are occurring more frequently	-2000
Waste Water Applications	Waste Water Applications	Fees - Septic Tank Application Fees	INCREASE REVENUE	Wastewater applications have increased.	-6340
Compliance, Monitoring & Enforcement - Nuisance	Compliance, Monitoring & Enforcement - Nuisance	Fines Received - Local Nuisance/Litter Expiations	INCREASE REVENUE	Increased revenue for year forecasted	-700
Statutory Charges				***Note 2***	***-$ 8,840.00***
Barossa Gallery - Shop	Barossa Gallery - Shop	Commercial Activities - Other	DECREASE REVENUE	Gallery Shop open to public approx 57% less hours in 25/26 FY (4 days) + smaller area. Reduced to reflect.	7000
Barossa Gallery - Shop	Barossa Gallery - Shop	Commercial Activities - Art sales	DECREASE REVENUE	Exhibitions floor space and open hours for commercial sales reduced to approx 57% of normal (4 days). Reduced accordingly.	1423
Nuriootpa Sports Centre (NCPA)	Nuriootpa Sports Centre (NCPA)	Fees - Recreation Park Fees	INCREASE REVENUE	Increased bookings at Sports Centre	-4339.5
User Charges and Fees				***Note 3***	***$ 4,083.50***

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q2
Creative Industries Centre	Creative Industries Centre	Capital Grant - Renewal/Replacement	TRANSFER	Transfer from the BCIC grant to reflect updated accounting requirements for grant accounting, this will be moved to operating income instead of capital income.	-$ 267,660.00
Community Assets & Facilities	Community Assets & Facilities	Capital Grant - Renewal/Replacement	TRANSFER	Transfer from the BCIC grant to reflect updated accounting requirements for grant accounting, this will be moved to operating income instead of capital income.	-$ 572,984.00
Grants, Subsidies and Contributions - Capital				***Note 4a***	***-$ 840,644.00***
Economic Development	Economic Development	Operating Grant - Other	INCREASE REVENUE	Income received: SA History Fund grant $17250 and Foundation Barossa grant $4911	-$ 22,161.00
Library: Collections	Library: Collections and	Operating Grant - Other	TRANSFER	Consolidate from 3545	-$ 19,741.00
Library DVDs & CDs	Library DVDs & CDs	Operating Grant - Other	TRANSFER	Consolidate to 3520	$ 19,741.00
Grants, Subsidies and Contributions - Operating				***Note 4b***	***-$ 22,161.00***
Investment Income				***Note 5***	***$ -***
Reimbursements				***Note 6***	***$ -***
Financial Services	Financial Services	Recoupments - Income Protection Insurance	INCREASE REVENUE	Recoveries from income protection insurance above budget	-$ 22,242.00
Financial Services	Financial Services	Other Income - Misc.	INCREASE REVENUE	LGFA Bonus payment not budgeted	-$ 59,145.17
Office of the Mayor & CEO	Office of the Mayor & CEO	Other Income - Misc.	INCREASE REVENUE	Additional revenue	-$ 72.73
Barossa Gallery - Shop	Barossa Gallery - Shop	Library - Book Sales	INCREASE REVENUE	Increase in book sales	-$ 2,932.00
Barossa Gallery - Shop	Barossa Gallery - Shop	Other Income - Misc.	TRANSFER	Cost of sales - Gallery Shop Postage estimate reduced to reflect actuals	$ 1,500.00
Policy, Code and Strategic Projects	Policy, Code and Strategic Projects	Contributions - Other	INCREASE REVENUE	Increased revenue relating to partnership funding received from RDA to support character area project.	-$ 6,998.00
Works Operating	Works Operating	Recoupments - Income Protection Insurance	INCREASE REVENUE	Recoveries from income protection insurance above budget	-$ 77,617.00
Other Income				***Note 7***	***-$ 167,506.90***
Total adjustments to operating income					***(1,035,068.40)***

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q2
Operating expense adjustments					
Various	Various	Insurance - Workers Comp Premium	DECREASE EXPENSE	Insurer agreed to reduce the price increase by 75% in recognition of past achievements and close out of matters soon after the end of financial year	-$ 77,592.12
Communications and Marketing	Communications and Marketing	Salaries - Normal	TRANSFER	Full FTE budgeted not filled for the full financial year due to workforce planning considerations. Variance/transfer requested Contractor budget line to allow for engagement of contractor to support project work (eg Corporate Brand Refresh.	-$ 40,000.00
Assessment and Advice- Planning	Assessment and Advice- Planning	Salaries - Normal	TRANSFER	Transfer $30k salaries savings to Planning Consultants	-$ 30,000.00
Manage Library	Manage Library	Salaries - Travel allowance-	TRANSFER	Consolidate budget, training expenses	-$ 2,200.00
Employee Costs				***Note 8***	***-$ 149,792.12***
Financial Services	Financial Services	Audit Expenses	INCREASE EXPENSE	Additional charge for 2024-25 year end audit that was not accrued for in 2024-25 and unbudgeted in 2025-26.	5,000.00
Director Corporate Services Strategy and Innovation	Director Corporate Services Strategy and Innovation	Fringe Benefits Tax Expenses	TRANSFER	Transferring $3100 from CC 1160 for DCEO car	3,100.00
Financial Services	Financial Services	Bank Charges	DECREASE EXPENSE	Forecast bank charges less than budgeted due to renegotiated NAB contract	(10,266.05)
Information Technology	Information Technology	Contractors - Other Services	INCREASE EXPENSE	Transfer funds to support RelianSys governance implementation of full system for 2025-26 as per Council approval December 2025 ($5k) plus add additional funds for contracted commitment to printing and copying costs ($25k).	30,000.00
Information Technology	Information Technology	Software - Annual Licence Fees	INCREASE EXPENSE	Transfer funds to support RelianSys governance licencing for 2025-26 has been included in LTFP in base as per Council approval December 2025	10,000.00
People and Culture	People and Culture	Consultants - Other	TRANSFER	Transfer $10,000 out of this account to new Natural Account 60053 - Employee Clearances, to identify expenditure on WWCC, NPC and medical clearances.	(10,000.00)
People and Culture	People and Culture	Employment Clearances	TRANSFER	Transfer $10,000 out of natural account 61168 to this new natural account to identify expenditure on WWCC, NPC and medical clearances.	10,000.00

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q2
People and Culture	People and Culture	Fringe Benefits Tax Expenses	TRANSFER	Transferring $3100 to CC 1001 for DCEO's car	(3,100.00)
People and Culture	People and Culture	General - Advertising	INCREASE EXPENSE	Uplift in recruitment activity	6,209.37
Communications and Marketing	Communications and Marketing	Contractors - Other Services	TRANSFER	Full FTE budgeted not filled for the full financial year due to workforce planning considerations. Variance/transfer requested Contractor budget line to allow for engagement of contractor to support project work (eg Corporate Brand Refresh.	40,000.00
Information Services	Information Services	Sitting Fees	TRANSFER	Budget to be transferred to new Governance Cost Centre (2245) in line with org structure changes	(9,640.00)
Information Services	Information Services	Legal Fees	TRANSFER	Budget to be transferred to new Governance Cost Centre (2245) in line with org structure changes	(5,000.00)
Property and Procurement	Property and Procurement	Legal Fees	INCREASE EXPENSE	Redistribution of costs for property based legal advice following org structure changes - new budget provision required	10,000.00
Customer Experience	Customer Experience	Contractors - Relief Staff	TRANSFER	Answering Adelaide	2,200.00
Customer Experience	Customer Experience	Direct Purchases - Other	TRANSFER	All staff milk, flowers	2,820.00
Customer Experience	Customer Experience	General - Postage	TRANSFER	Answering Adelaide and floral expenses	(4,020.00)
Customer Experience	Customer Experience	General - Printing	TRANSFER	All staff milk purchase from 61223	(1,000.00)
Events	Events	Contractors - Other Services	TRANSFER	Transferring budget from Cost Centre 4150 Tour Down Under Committee to Cost Centre 1215 Events for TDU	21,275.40
Tourism	Tourism	Staff Training - Seminar/Conference Fees	TRANSFER	Transfer from natural account 60051	1,100.00
Tourism	Tourism	Staff Training - Travel Expenses	TRANSFER	Transfer to natural account 60050	(1,100.00)
Tourism	Tourism	General - Printing	TRANSFER	Barossa By Bike reprint (Light Council pulled out Funding)	2,156.20
Tourism	Tourism	Office Rental/Facilities Hire	TRANSFER	Transferred to cover overspend in Printing	(2,156.20)
Office of the Mayor & CEO	Office of the Mayor & CEO	Staff Training - Seminar/Conference Fees	TRANSFER	Staff training costs tracking above budget covered leadership program for all executive officers from OMCEO budget	11,500.00
Office of the Mayor & CEO	Office of the Mayor & CEO	Contractors - Other Services	TRANSFER	Transfer funds to support RelianSys governance licensing for 2025-26 as approved by Council at December 2025 meeting $10,000 - Transfer funds to staff training costs tracking above budget covered leadership program for all executive officers from OMCEO budget $5000	(15,000.00)
Office of the Mayor & CEO	Office of the Mayor & CEO	Consultants - Other	TRANSFER	Transfer funds to staff training costs tracking above budget covered leadership program for all executive officers from OMCEO budget	(6,500.00)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q2
Office of the Mayor & CEO	Office of the Mayor & CEO	Legal Fees	INCREASE EXPENSE	Legal fees tracking above budget due to boundary reform matters on Concordia	3,000.00
Office of the Mayor & CEO	Office of the Mayor & CEO	Other Misc. Expenses - Sundry	INCREASE EXPENSE	Correction to 2024-25 reserve payments approved by Council at January 2026 meeting	5,203.00
Concordia Township Development	Concordia Township Development	Contractors - Other Services	TRANSFER	Transfer Concordia Budget Net Zero	(45,000.00)
Concordia Township Development	Concordia Township Development	Consultants - Strategic Planning	TRANSFER	Transfer Concordia Budget Net Zero	(13,500.00)
Concordia Township Development	Concordia Township Development	Consultants - Other	TRANSFER	Transfer Concordia Budget Net Zero	(101,000.00)
Concordia Township Development	Concordia Township Development	General - Printing	TRANSFER	Transfer Concordia Budget Net Zero	500.00
Concordia Township Development	Concordia Township Development	Legal Fees	TRANSFER	Transfer Concordia Budget Net Zero	159,000.00
Economic Development	Economic Development	Direct Purchases - Other	INCREASE EXPENSE	Expenditure of: SA History Fund grant $17250 and Foundation Barossa grant $4911	22,161.00
Economic Development	Economic Development	Contributions - Other	INCREASE EXPENSE	Barossa Australia - Special Project funding as per agreement = $35k	5,000.00
Economic Development	Economic Development	Contributions - Regional Development Australia (RDA)	INCREASE REVENUE	Additional revenue	(16.00)
Support Other LGA Bodies	Support Other LGA Bodies	Contributions - LGAs	INCREASE EXPENSE	Increase budget for LGA and NYLGA accounts net above budget	1,231.00
Elected Members - Councillors	Elected Members - Councillors	Legal Fees	INCREASE EXPENSE	Legal fees tracking above budget due to conduct and complaint matters	15,000.00
Civic Receptions	Civic Receptions	Contractors - Other Services	DECREASE EXPENSE	Saving identified	(1,000.00)
Civic Receptions	Civic Receptions	Direct Purchases - Other	DECREASE EXPENSE	Saving identified	(2,500.00)
Civic Receptions	Civic Receptions	Other Misc. Expenses - Sundry	DECREASE EXPENSE	Saving identified	(5,000.00)
Corporate Governance	Corporate Governance	Sitting Fees	TRANSFER	Budget to be transferred to new Governance Cost Centre (2245) in line with org structure changes	9,640.00
Corporate Governance	Corporate Governance	Legal Fees	TRANSFER and INCREASE EXPENSE	FOI support costs above budget $5000 and $5000 transferred from 1180 releated to new Governance Cost Centre (2245) in line with org structure changes Budget	10,000.00
Compliance, Monitoring & Enforcement- Regulatory	Compliance, Monitoring & Enforcement- Regulatory	Direct Purchases - Signs	DECREASE EXPENSE	Signs updated in 2024-25 and therefore not as much spending required in current year	(1,004.50)
Barossa Gallery - Shop	Barossa Gallery - Shop	Direct Purchases - Assets < $5,000	DECREASE EXPENSE	Reduced to balance decrease in 41549. $2,376.94 will be journalled to 61211 - shop stock purchases allocated in error.	(500.00)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q2
Barossa Gallery - Shop	Barossa Gallery - Shop	General - Courier/Freight Charges	TRANSFER	Reduced to balance 41592 revenue from cost of sales postage	(1,500.00)
Barossa Gallery - Workshops	Barossa Gallery - Workshops	Contractors - Other Services	TRANSFER	Programming requirements higher than anticipated - transfer from 63810 and 61206	1,100.00
Barossa Gallery - Workshops	Barossa Gallery - Workshops	Direct Purchases - Assets < $5,000	TRANSFER	Interim BRG operations require less than estimated. Transfer to support 61140.	(350.00)
Barossa Gallery - Workshops	Barossa Gallery - Workshops	Other Misc. Expenses - Sundry	TRANSFER	Interim BRG operations require less than estimated. Transfer to support 61140	(750.00)
Barossa Gallery - Operations and Exhibitions	Barossa Gallery - Operations and Exhibitions	Contractors - Other Services	DECREASE EXPENSE	Decreased to balance Shop Revenue forecast lowered during BCIC interim operations.	(4,000.00)
Barossa Gallery - Operations and Exhibitions	Barossa Gallery - Operations and Exhibitions	Direct Purchases - Other	DECREASE EXPENSE	Decreased to balance Shop Revenue forecast lowered during BCIC interim operations.	(4,500.00)
Barossa Gallery - Adornment Market	Barossa Gallery - Adornment Market	Direct Purchases - Assets < $5,000	DECREASE EXPENSE	Decreased to offset revenue decrease during BCIC.	(600.00)
Barossa Gallery - Adornment Market	Barossa Gallery - Adornment Market	Direct Purchases - Other	DECREASE EXPENSE	Decreased to offset decrease in revenue due to BRG interim operation service levels	(500.00)
Policy, Code and Strategic Projects	Policy, Code and Strategic Projects	Consultants - Code Amendments formerly - Development Plan Am endment Reports	INCREASE EXPENSE	Increased expense (offset by associated revenue) relating to partnership funding received from RDA to support character area project.	6,998.00
Assessment and Advice- Planning	Assessment and Advice- Planning	Contractors - Relief Staff	TRANSFER	Transferred $30K from salaries to Planning Consultants	30,000.00
Library: Administration	Library: Administration	Staff Training - Seminar/Conference Fees	TRANSFER	Consolidate budget, training expenses	2,200.00
Library: Collections and Access	Library: Collections and Access	Direct Purchases - Books/Other	TRANSFER	Consolidate from 3545	17,260.00
Library: Collections and Access	Library: Collections and Access	Direct Purchases- Publication/Periodical	TRANSFER	Consolidate from 3545	10,800.00
Library: Collections and Access	Library: Collections and Access	Direct Purchases - DVDs and Digital	TRANSFER	Consolidate from 3545, add from magazines	8,748.00
Library DVDs & CDs	Library DVDs & CDs	Direct Purchases - Books/Other	TRANSFER	Consolidate to 3520	(17,260.00)
Library DVDs & CDs	Library DVDs & CDs	Direct Purchases - Other	TRANSFER	Consolidate to 3520	(8,048.00)
Library Magazines & Periodicals	Library Magazines & Periodicals	Direct Purchases - Other	TRANSFER	Consolidate to 3520	-$ 11,500.00
Assessment and Advice - Health	Assessment and Advice - Health	Staff Training - Seminar/Conference Fees	DECREASE EXPENSE	Most training has now occurred	-$ 1,050.00

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q2
Assessment and Advice - Health	Assessment and Advice - Health	Staff Training - Travel Expenses	DECREASE EXPENSE	Most training has now occurred.	-$ 500.00
Director Infrastructure and Environmental Services	Director Infrastructure and Environmental Services	Internal Allocations - Rubble Crushed	TRANSFER	Not raising rubble in 2025-26 sourcing from commercial operators due to quality and program better served through sourcing closer to source. Therefore no offsetting allocations.	$ 525,787.50
Bushgardens: Disability Support Program	Bushgardens: Disability Support Program	Direct Purchases - Other	TRANSFER	Funded from 4368 - 61140	$ 10,000.00
Bushgardens: Green Adelaide Funding Program	Bushgardens: Green Adelaide Funding Program	Contractors - Other Services	INCREASE EXPENSE	Align contract Green Adelaide budget	$ 4,000.00
Bushgardens: Green Adelaide Funding Program	Bushgardens: Green Adelaide Funding Program	Direct Purchases - Assets < $5,000	INCREASE EXPENSE	Align with contract Green Adelaide	$ 1,100.00
Bushgardens: Green Adelaide Funding Program	Bushgardens: Green Adelaide Funding Program	Direct Purchases - Signs	INCREASE EXPENSE	Align with contract Green Adelaide	$ 3,953.00
Bushgardens: Green Adelaide Funding Program	Bushgardens: Green Adelaide Funding Program	Direct Purchases - Vehicle/Machine Parts	INCREASE EXPENSE	Align with contract Green Adelaide	$ 1,600.00
Bushgardens: Green Adelaide Funding Program	Bushgardens: Green Adelaide Funding Program	Direct Purchases - Other	INCREASE EXPENSE	Align with contract Green Adelaide	$ 940.00
Bushgardens: Green Adelaide Funding Program	Bushgardens: Green Adelaide Funding Program	General - Advertising	INCREASE EXPENSE	Align with contract Green Adelaide	$ 2,000.00
Tour Down Under Committee	Tour Down Under Committee	Direct Purchases - Other	TRANSFER	Transfer to 1215-1341-61140	-$ 5,000.00
Tour Down Under Committee	Tour Down Under Committee	Contributions - Other	TRANSFER	Transfer to 1215-1341-61140	-$ 15,000.00
Tour Down Under Committee	Tour Down Under Committee	General - Advertising	TRANSFER	Transfer to 1215-1341-61140	-$ 1,275.40
Bike Path - Repair/Maintenance	Bike Path - Repair/Maintenance	Contractors - Other Services	TRANSFER	Transfer from footpath budget to accomodate upcoming works	$ 20,000.00
Spray Weeds/plants	Spray Weeds/plants	Contractors - Other Services	INCREASE EXPENSE	Increase expenditure to allow for a round of spraying and pre emergent required due to seasonal impacts.	$ 33,000.00

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q2
Parks & Gardens Services	Parks & Gardens Services	Contractors - Other Services	INCREASE EXPENSE	Increase in expenditure - $4,063 for maintenance of Nuriootpa RSL as per agreement put in place. $8000 for seasonal mowing undertaken by contractors.	$ 12,062.96
Footpaths/Kerbing - Repair/Maintenance	Footpaths/Kerbing - Repair/Maintenance	Contractors - Other Services	TRANSFER	Transfer to bike path maintenance for required works.	-$ 20,000.00
Hall - Mt Pleasant	Hall - Mt Pleasant	Contractors - Painting Services	INCREASE EXPENSE	Create budget of $45,000 for painting of Mt Pleasant Hall for anniversary	$ 45,000.00
Staricks Pit - rehabilitation	Staricks Pit - rehabilitation	Contractors - Other Services	TRANSFER	Transferred to CC4110	-$ 10,000.00
Rubble raising/crushing (Staricks Pit)	Rubble raising/crushing (Staricks Pit)	Contractors - Rubble Crushing	TRANSFER	Not raising rubble in 2025-26 sourcing from commercial operators due to quality and program better served through sourcing closer to source.	-$ 525,787.50
Nuriootpa Caravan Park (NCPA)	Nuriootpa Caravan Park (NCPA)	Subscriptions/Memberships	INCREASE EXPENSE	Big 4 caravan park fees increasing due to increased income	$ 7,725.00
Nuriootpa Caravan Park (NCPA)	Nuriootpa Caravan Park (NCPA)	Other Misc. Expenses - Sundry	INCREASE EXPENSE	Two NCPA employees undertaking training and development	$ 9,721.50
Nuriootpa Sports Centre (NCPA)	Nuriootpa Sports Centre (NCPA)	Caretakers Commission	INCREASE EXPENSE	Increased bookings at Sports Centre	$ 5,756.44
Materials, Contract and Other Expenses				***Note 9***	***$ 280,924.72***
Various	Various	Depreciation Expense	Various	Updated depreciation estimates as per Council briefing and updated LTFP	835478.41
Depreciation, Amortisation and Impairment				***Note 10***	***$ 835,478.41***
Financial Services	Financial Services	Cash Advance Debenture Interest - LGFA	DECREASE EXPENSE	Reduce interest costs lower borrowing outcomes than forecast year to date	-$ 28,968.00
Finance Costs				***Note 11***	***-$ 28,968.00***
Total adjustments to					***$ 937,643.01***
NET TOTAL - Operating Adjustments					***-$ 97,425.39***

Detailed Q2 Budget Adjustments for the 2025-26 Financial Year – Capital Budget

Asset #	Description	Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q2
Capital expenditure on renewal and replacement of existing assets					
313449	ROAD PAVE, L STARICKS RD, SPRINGTON	Capital Exp Structures - Contractors	Additional budget required to cover increased cost of materials and cartage due to Springton Quarry material being unsuitable.	INCREASE EXPENSE	$ 22,110.52
313451	Road Pave - Hamiltons Road Springton	Capital Exp Structures - Contractors	Additional budget required to cover increased cost of materials and cartage due to Springton Quarry material being unsuitable.	INCREASE EXPENSE	$ 17,518.00
313454	Road Pave - Cromer Road Mt Pleasant	Capital Exp Structures - Contractors	Additional budget required to cover increased cost of materials and cartage due to Springton Quarry material being unsuitable. $4469 funded from 313457 Road Pave	INCREASE EXPENSE	$ 28,360.66
313457	Road Pave Heggies Range Road Eden valley	Capital Exp Structures - Contractors	Budget transferred to cover additional costs associated with material carting. $4469.00 to 313454 Cromer Rd, $30703 to 313458 High Eden Rd, $15490 to 313921 to Drogmueller	TRANSFER	-$ 50,662.00
313458	Road Pave - High Eden Road Eden Valley	Capital Exp Structures - Contractors	Additional budget required to cover increased cost of materials and cartage due to Springton Quarry material being unsuitable. Funded from 313457 Heggies Range Rd	TRANSFER	$ 30,703.00
313921	ROAD PAVE, DROGEMUELLER RD, SPRINGTON	Capital Exp Structures - Contractors	Additional budget required to cover increased cost of materials and cartage due to Springton Quarry material being unsuitable. Funded from 313457 Heggies Range Rd	TRANSFER	$ 15,490.00
601297	NCPA - Resurface Netball/Tennis Courts	Capital Exp Structures - Contractors	Work will commence subject to grant success post 2026 netball season.	CARRYOVER EXPENSE	-$ 920,000.00
Capital expenditure on renewal and replacement of assets				***Note 12***	***-$ 856,479.82***
Asset sales adjustments/capital income					
Proceeds from sale of replaced assets				***Note 13***	***$ -***
NET TOTAL - Asset renewal/replacement adjustments					**-$ 856,479.82**

Asset #	Description	Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q2
Capital expenditure on new and upgraded assets					
200143	New Dual Cab Truck for Openspaces	Capital Exp - Plant and Equipment	Budget allocated from savings on new skidsteer.	TRANSFER	$ 5,294.36
401464	Enterprise Resource Planning (ERP) project	Capital Exp Structures - Contractors	Early investment in data migration analysis work to offset identified risks.	INCREASE EXPENSE	$ 50,000.00
601267	New Skidsteer	Capital Exp - Plant and Equipment	$45k in savings transferred to replacement small mower. Remaining $5k to top up new open space dual cab truck	TRANSFER	-$ 50,294.36
601274	Angaston Rec Park Irrigation Tank and Pump	Capital Exp Structures - Wages (Norm	New budget for installation of a new storage tank and associated pumps and pipework at Angas Rec Park. Required due to low level of Aquafer resulting in bore not being able to draw enough water and slow mains feed.	INCREASE EXPENSE	$ 18,000.00
601788	Barossa Park Redevelopment	Capital Exp Structures - Contractors	Video and audio conferencing needs at Barossa Park	INCREASE EXPENSE	$ 45,000.00
608850	John Deere Zero Turn Terrain Cut Mower	Capital Exp - Plant and Equipment	Budget allocated from savings on new skidsteer.	TRANSFER	$ 45,000.00
Capital expenditure on new and upgraded assets				***Note 14***	***$ 113,000.00***

Asset #	Description	Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q2
Amounts received specifically for new and upgraded assets/profit and loss for asset disposals					
	Creative Industries Centre	Capital Grant - New/Upgraded	Transfer from the BCIC grant to reflect updated accounting requirements for grant accounting, this will be moved to operating income instead of capital income.	TRANSFER	$ 267,660.00
	Community Assets & Facilities	Capital Contributions - Other	Transfer from the BCIC grant to reflect updated accounting requirements for grant accounting, this will be moved to operating income instead of capital income.	TRANSFER	$ 572,984.00
	Rec Park - Nuriootpa (NCPA)	Capital Grant - New/Upgraded	Work will be performed in 26-27 after netball season awaiting grant outcome also.	CARRYOVER REVENUE	$ 500,000.00
	Rec Park - Nuriootpa (NCPA)	Capital Contributions - Other	Work will be performed in 26-27 after netball season awaiting grant outcome also.	CARRYOVER REVENUE	$ 100,000.00
Amounts received specifically for new and upgraded assets				***Note 15***	**$ 1,440,644.00**
Asset disposal and fair value adjustments				***Note 16***	**$ -**
NET TOTAL - Asset new/upgrade adjustments					**$ 1,553,644.00**
NET TOTAL - Capital adjustments					**$ 697,164.18**

Revised Statement of Comprehensive Income for the 2025-26 Financial Year

Statement of Comprehensive Income

for the year ending 30 June 2026

	Budget Adjustment Notes	Original Full Year Budget ($'000)	Revised Q1 Full Year Budget ($'000)	Actuals as at 31 December 25 ($'000)	Budget Adjustments Quarter 2 ($'000)	Proposed Full Year Revised Budget Q2 ($'000)
Income						
Rates	1	42,019	42,116	41,957	-	42,116
Statutory Charges	2	907	907	523	9	916
User Charges	3	4,178	4,198	687	(4)	4,194
Grants, Subsidies and Contributions - Capital	4a	-	-	-	841	841
Grants, Subsidies and Contributions - Operating	4b	4,853	3,663	1,466	22	3,685
Investment Income	5	166	166	108	-	166
Reimbursements	6	155	234	0	-	234
Other Income	7	622	640	446	167	807
Net Gain – Joint Ventures and Associations		-	-	-	-	-
Total Revenues		52,900	51,924	45,187	1,035	52,959
Expenses						
Employee Costs	8	20,211	20,574	9,429	(150)	20,424
Materials, Contracts and Other Expenses	9	19,354	19,541	9,244	281	19,822
Depreciation, Amortisation and Impairment	10	11,615	11,615	5,808	836	12,451
Finance Costs	11	1,898	1,821	870	(29)	1,792
Net Loss – Joint Ventures and Associations		-	-	-	-	-
Total Expenses		53,078	53,551	25,351	938	54,489
Operating Surplus / (Deficit)		(178)	(1,627)	19,836	97	(1,530)
Physical Resources Received Free of Charge		2,400	2,400	-	-	2,400
Asset Disposal and Fair Value Adjustments	16	(915)	(915)	63	-	(915)
Amounts Received Specifically for New or Upgraded Assets	15	5,673	2,828	1,674	(1,441)	1,387
Net Surplus / (Deficit)		6,980	2,686	21,573	(1,344)	1,342
Transferred to Equity Statement		-	-	-	-	-
Other Comprehensive Income		-	-	-	-	-
Changes in revaluation surplus - infrastructure, property, plant and equipment		-	-	-	-	-
Total Other Comprehensive Income		-	-	-	-	-
Total Comprehensive Income		6,980	2,686	21,573	(1,344)	1,342

Revised Statement of Financial Position for the 2025-26 Financial Year

Statement of Financial Position

for the year ending 30 June 2026

	2025-26 Original Budget ($'000)	2025-26 Revised Q2 Forecast ($'000)
Assets		
Current Assets		
Cash and Cash Equivalents	559	989
Trade and Other Receivables	3,237	2,963
Other Financial Assets	0	0
Inventories	125	239
Subtotal	3,921	4,191
Non-Current Assets Held for Sale	0	0
Total Current Assets	3,921	4,191
Non-current Assets		
Financial Assets	1,935	2,040
Equity Accounted Investments in Council Businesses	4,518	4,738
Infrastructure, Property, Plant and Equipment	501,518	529,398
Other Non-Current Assets	0	0
Total Non-current Assets	507,971	536,176
Total Assets	**511,892**	**540,367**
Liabilities		
Current Liabilities		
Trade and Other payables	5,382	4,482
Borrowings - Council	531	801
Borrowings - Community Organisations	306	207
Provisions	3,158	3,479
Total Current Liabilities	9,377	8,969
Non-Current Liabilities		
Trade and Other payables	0	1,636
Borrowings	40,460	34,292
Borrowings - Community Organisations	2,024	1,956
Provisions	722	815
Total Non-current Liabilities	43,206	38,699
Total Liabilities	**52,583**	**47,668**
Net Assets	**459,309**	**492,699**
Equity		
Accumulated Surplus	159,130	163,477
Asset Revaluation Reserve	287,098	314,112
Other Reserves	13,081	15,110
Total Equity	**459,309**	**492,699**

Revised Statement of Changes in Equity for the 2025-26 Financial Year

Statement of Changes in Equity

for the year ending 30 June 2026

	Accumulated Surplus ($'000)	Asset Revaluation Reserve ($'000)	Other Reserves ($'000)	Total Equity ($'000)
Budgeted balance at end of previous reporting period 30 June 2025	137,824	302,429	17,042	457,295
Restated opening balance	157,355	300,487	13,912	471,754
Net Surplus / (Deficit) for year	770			770
Other Comprehensive Income	16,974	0	0	16,974
Gain on revaluation of infrastructure, property, plant	0	13,625	0	13,625
Transfer to accumulated surplus on sale of infrastructure, property, plant and equipment	0	0	0	0
Transfer between reserves and adjustments	(11,622)	0	1,198	(10,424)
Balance at the End of Period	163,477	314,112	15,110	492,699

Revised Statement of Cash Flows for the 2025-26 Financial Year

Statement of Cash Flows for the year ending 30 June 2026	2025-26 Original Budget ($'000)	2025-26 Revised Q2 Forecast ($'000)
Cash Flows from Operating Activities		
Receipts		
Operating Receipts	52,734	52,793
Investment Receipts	166	166
Payments		
Operating payments to Suppliers and Employees	(39,556)	(39,083)
LandFill rehabilitation expense	0	0
Finance Payments	(1,813)	(1,706)
Net Cash Provided by (or Used in) Operating Activities	11,531	12,170
Cash Flows from Investing Activities		
Receipts		
Amounts Specifically for New or Upgraded Assets	5,673	1,387
Sale of Replaced Assets	344	344
Repayments of Loans by Community Groups	118	108
Payments		
Expenditure on Renewal / Replacement of Assets	(13,623)	(9,222)
Expenditure on New / Upgraded Assets	(16,970)	(7,448)
Loans made to Community Groups	0	0
Net Cash Provided by (or Used in) Investing Activities	(24,458)	(14,831)
Cash Flows from Financing Activities		
Receipts		
Loans Received	10,000	3,600
Proceeds from Loans made to Community Groups	0	0
Receipt of Funds from Leases	0	0
Proceeds from Bonds and Deposits	0	0
Proceeds from Internal Borrowings	0	0
Payments		
Repayments of Borrowings	(787)	(787)
Repayment Lease Liabilities	(7)	(7)
Repayment of Bonds and Deposits	0	0
Repayment of Internal Borrowings	0	0
Net Cash Provided by (or Used in) Financing Activities	9,206	2,806
Net Increase / (Decrease) in Cash Held	(3,721)	145
Cash and Cash Equivalents at Beginning of Period	4,280	844
Cash and Cash Equivalents at End of Period	559	989

Capital Budget Reporting – Year-To-Date

Description	2025-26 Original Full Year Budget	Q1 Revised Full Year Budget	Proposed Budget Adjustments Q2	Proposed Full Year Budget Q2	Expenses to Date (as at 10 February 2026)	Remaining Budget to Proposed Q2 Budget	Relevant Notes
Development and Community Services	**$ 98,487.00**	**$ 58,007.00**	**$ -**	**$ 58,007.00**	**$ -**	**$ 58,007.00**	
Library books	$ 98,487.00	$ 58,007.00		$ 58,007.00	$ -	$ 58,007.00	
Infrastructure and Environmental Services	**$ 30,530,732.00**	**$ 18,385,328.00**	**$ 126,520.18**	**$ 18,511,848.18**	**$ 3,966,523.21**	**$ 14,545,324.97**	
Building Renewal							
Mount Pleasant Hall - Salt Damp Treatments and Repairs	$ 18,000.00	$ 18,000.00		$ 18,000.00	$ 16,000.00	$ 2,000.00	
Old Union Chapel – main hall flooring renewal	$ 42,000.00	$ 42,000.00		$ 42,000.00	$ -	$ 42,000.00	
Tanunda CWA Hall	$ 12,000.00	$ 12,000.00		$ 12,000.00	$ 10,912.40	$ 1,087.60	
The Rex - Carpet replacement & floor repairs and Balance Tank Lid Repairs	$ 93,000.00	$ 131,500.00		$ 131,500.00	$ 38,500.00	$ 93,000.00	
Moculta Recreation Park	$ 9,000.00	$ 9,000.00		$ 9,000.00	$ -	$ 9,000.00	
Angaston Show Hall - Roof Replacement	$ 75,000.00	$ 36,500.00		$ 36,500.00	$ -	$ 36,500.00	
Public Toilet Renewal Program	$ 245,001.00	$ 240,088.00		$ 240,088.00	$ 7,160.00	$ 232,928.00	
Williamstown Pool	$ 30,000.00	$ 30,000.00		$ 30,000.00	$ 32,990.00	-$ 2,990.00	
Office / Depot Upgrades	$ 60,000.00	$ 60,000.00		$ 60,000.00	$ -	$ 60,000.00	
Volunteer Centre – Barossa Bushgardens	$ 13,442.00	$ -		$ -	$ -	$ -	
New Public Toilet Tanunda Park	$ 63,000.00	$ 63,000.00		$ 63,000.00	$ -	$ 63,000.00	
Kegal Club – Clubrooms Rebuild	$ 114,680.00	$ 76,265.00		$ 76,265.00	$ 11,065.00	$ 65,200.00	
Unallocated	$ -	$ -		$ -	$ -	$ -	Actual expenses still to be allocated to project/s
Footpath Renewal							
Allen Street - Angaston	$ 20,000.00	$ 20,000.00		$ 20,000.00	$ -	$ 20,000.00	
Eliza Street - Williamstown	$ 30,000.00	$ 27,000.00		$ 27,000.00	$ 21,000.00	$ 6,000.00	
Park Street - Angaston	$ 50,000.00	$ -		$ -	$ -	$ -	Works where able to be completed in 2024-25 allows the brining forward of 2026-27 works to 2025-26
Kegel Club - Tanunda	$ 10,000.00	$ 10,000.00		$ 10,000.00	$ 935.00	$ 9,065.00	
Barossa Valley Way - Lyndoch	$ 40,000.00	$ 40,000.00		$ 40,000.00	$ -	$ 40,000.00	
Kindler Avenue Bridge - Nuriootpa	$ 20,000.00	$ -		$ -	$ -	$ -	Works where able to be completed in 2024-25 allows the brining forward of 2026-27 works to 2025-26
Peppertree Grove Estate - Stockwell	$ 30,000.00	$ -		$ -	$ -	$ -	

Description	2025-26 Original Full Year Budget	Q1 Revised Full Year Budget	Proposed Budget Adjustments Q2	Proposed Full Year Budget Q2	Expenses to Date (as at 10 February 2026)	Remaining Budget to Proposed Q2 Budget	Relevant Notes
Peppertree Grove Estate - Stockwell	$ 30,000.00	$ -		$ -	$ -	$ -	Works were able to be completed in 2024-25 allows the brining forward of 2026-27 works to 2025-26
Queen Street - Williamstown	$ 30,000.00	$ 30,000.00		$ 30,000.00	$ -	$ 30,000.00	
Murray Street - Angaston	$ 20,000.00	$ 20,000.00		$ 20,000.00	$ 17,580.00	$ 2,420.00	
Noske Street - Lyndoch	$ 15,000.00	$ -		$ -	$ -	$ -	Works were able to be completed in 2024-25 allows the brining forward of 2026-27 works to 2025-26
Evans Street - Angaston	$ 50,000.00	$ -		$ -	$ -	$ -	
Radford Road - Angaston	$ 20,000.00	$ -		$ -	$ -	$ -	Deferred grant application not successful will be assessed as part of future new footpaths program.
Valley Road - Angaston	$ 60,000.00	$ -		$ -	$ -	$ -	
Jubilee Ave - Angaston	$ 25,000.00	$ -		$ -	$ -	$ -	
Gramp Ave - Angaston	$ 25,000.00	$ 13,000.00		$ 13,000.00	$ -	$ 13,000.00	
Park Road - Angaston	$ 30,000.00	$ 30,000.00		$ 30,000.00	$ -	$ 30,000.00	
Birdwood to Mt Pleasant Cycle and Walking Link (rubble track)	$ 100,000.00	$ 100,000.00		$ 100,000.00	$ -	$ 100,000.00	
Provision for treatment around Nuriootpa High School - Nuriootpa	$ 50,000.00	$ 50,000.00		$ 50,000.00	$ 5,724.00	$ 44,276.00	
Duck Ponds Road - Stockwell	$ -	$ 20,400.00		$ 20,400.00	$ 30,769.75	-$ 10,369.75	Bringing forward 2026-27 works to 2025-26
Fifth Street - Nuriootpa	$ -	$ 20,000.00		$ 20,000.00	$ -	$ 20,000.00	
Murray Street, Angaston	$ -	$ 23,300.00		$ 23,300.00	$ 25,680.00	-$ 2,380.00	
Neldner Ave, Angaston	$ -	$ 14,000.00		$ 14,000.00	$ -	$ 14,000.00	
North Street - Angaston	$ -	$ 5,000.00		$ 5,000.00	$ -	$ 5,000.00	
Park Road - Angaston	$ -	$ 6,000.00		$ 6,000.00	$ -	$ 6,000.00	
William Street - Lyndoch	$ -	$ 18,000.00		$ 18,000.00	$ 18,000.00	$ -	
Footpath - Queen Street Williamstown	$ -	$ 15,000.00		$ 15,000.00	$ -	$ 15,000.00	
Murray Street - Eden Valley	$ -	$ 17,580.00		$ 17,580.00	$ 17,580.00	$ -	
Lyndoch Valley Road - Lyndoch	$ -	$ 12,000.00		$ 12,000.00	$ 12,000.00	$ -	
Hospital Road - Mount Pleasant	$ -	$ 8,520.00		$ 8,520.00	$ 10,320.00	-$ 1,800.00	
Melrose Street - Mount Pleasant	$ -	$ 14,840.00		$ 14,840.00	$ 14,840.00	$ -	
Tanunda Rec Park - Pathways	$ -	$ 60,000.00		$ 60,000.00	$ 59,862.00	$ 138.00	
Nuriootpa Soccer - Pathways	$ -	$ 10,000.00		$ 10,000.00	$ -	$ 10,000.00	
Unallocated	$ -	$ 40,360.00		$ 40,360.00	$ 10,807.27	$ 29,552.73	Actual expenses still to be allocated to project/s

Description	2025-26 Original Full Year Budget	Q1 Revised Full Year Budget	Proposed Budget Adjustments Q2	Proposed Full Year Budget Q2	Expenses to Date (as at 10 February 2026)	Remaining Budget to Proposed Q2 Budget	Relevant Notes
The Big Project, Recreation, Sport and Open Spaces							
Angaston Lighting Upgrades to Ovals	$ 440,000.00	$ 337,479.00		$ 337,479.00	$ 45,372.00	$ 292,107.00	
Creative Industries Centre	$ 15,600,000.00	$ 5,263,863.00		$ 5,263,863.00	$ 333,377.08	$ 4,930,485.92	The majority of building expenses based on revised project timings will now occur in 2026-27 this amount is now being carried forward.
Nuriootpa Lighting Upgrades to Ovals	$ 440,000.00	$ 337,479.00		$ 337,479.00	$ 53,040.51	$ 284,438.49	
Barossa Park	$ 548,000.00	$ 327,139.00	$ 45,000.00	$ 372,139.00	$ 62,775.34	$ 309,363.66	
Unallocated	$ -	$ -		$ -	$ -	$ -	
Motor Vehicles, Plant and Equipment							
Minor Plant – Depots	$ 93,058.00	$ 69,476.00		$ 69,476.00	$ 54,581.45	$ 14,894.55	
Manager Engineering Services	$ 36,500.00	$ 36,500.00		$ 36,500.00	$ 34,767.46	$ 1,732.54	
Manager Health Services and Community Safety	$ 42,000.00	$ 42,000.00		$ 42,000.00	$ -	$ 42,000.00	
Community Safety Officer	$ 42,000.00	$ 42,000.00		$ 42,000.00	$ -	$ 42,000.00	
Community Safety Officer	$ 42,650.00	$ 42,650.00		$ 42,650.00	$ -	$ 42,650.00	
Director Infrastructure and Environmental Services	$ 55,850.00	$ 55,850.00		$ 55,850.00	$ -	$ 55,850.00	
Manager Infrastructure and Environmental Services	$ 37,050.00	$ 41,350.00		$ 41,350.00	$ 41,118.79	$ 231.21	
Manager Capital Project Delivery	$ 37,050.00	$ 37,050.00		$ 37,050.00	$ -	$ 37,050.00	
Pool Car - Works B	$ 28,650.00	$ 28,650.00		$ 28,650.00	$ -	$ 28,650.00	
Director, Development and Community Services	$ 28,650.00	$ 28,650.00		$ 28,650.00	$ -	$ 28,650.00	
Pool Car - DCS A	$ 28,650.00	$ 28,650.00		$ 28,650.00	$ -	$ 28,650.00	
Pool Car - CS	$ 34,400.00	$ 34,400.00		$ 34,400.00	$ -	$ 34,400.00	
Manager OCP	$ 7,700.00	$ 3,400.00		$ 3,400.00	$ -	$ 3,400.00	
Contingency	$ 41,308.00	$ 41,308.00		$ 41,308.00	$ -	$ 41,308.00	
Community Transport 4	$ 34,400.00	$ 34,400.00		$ 34,400.00	$ -	$ 34,400.00	
Community Transport 8	$ 34,400.00	$ 34,400.00		$ 34,400.00	$ -	$ 34,400.00	
Community Transport 9	$ 36,500.00	$ 36,500.00		$ 36,500.00	$ -	$ 36,500.00	

Description	2025-26 Original Full Year Budget	Q1 Revised Full Year Budget	Proposed Budget Adjustments Q2	Proposed Full Year Budget Q2	Expenses to Date (as at 10 February 2026)	Remaining Budget to Proposed Q2 Budget	Relevant Notes
18 Seater Bus	$ 300,000.00	$ 300,000.00		$ 300,000.00	$ -	$ 300,000.00	
New dual cab truck for Open spaces	$ 125,000.00	$ 143,520.00	$ 5,294.36	$ 148,814.36	$ -	$ 148,814.36	Budget allocated from savings on new skidsteer.
New skidsteer with attachments	$ 280,000.00	$ 261,480.00	-$ 50,294.36	$ 211,185.64	$ -	$ 211,185.64	$45k in savings transferred to replacement small mower. Remaining $5k to top up new open space dual cab truck
New Trailer for skidsteer	$ 60,000.00	$ 60,000.00		$ 60,000.00	$ -	$ 60,000.00	
John Deere Zero Turn Terrain Cut Mower	$ -	$ -	$ 45,000.00	$ 45,000.00		$ 45,000.00	Budget allocated from savings on new skidsteer.
Playgrounds and Other Recreation							
Playgrounds New and Upgrade	$ 77,500.00	$ 77,500.00		$ 77,500.00	$ -	$ 77,500.00	
Playground Equipment Renewal	$ 30,000.00	$ 30,000.00		$ 30,000.00	$ -	$ 30,000.00	
Playground Replacement – Eden Valley	$ 60,000.00	$ 43,280.00		$ 43,280.00	$ 125,300.72	-$ 82,020.72	
Playground Replacement – Springton	$ 141,015.00	$ 132,916.00		$ 132,916.00	$ 148,331.34	-$ 15,415.34	
The Rex Swimming Pool Heating and Upgrades	$ 316,375.00	$ 296,400.00		$ 296,400.00	$ 26,687.27	$ 269,712.73	
Angaston Recreation Park irrigation tank and pump	$ -	$ -	$ 18,000.00	$ 18,000.00	$ -	$ 18,000.00	New budget for installation of a new storage tank and associated pumps and pipework at Angas Rec Park. Required due to low level of Aquafer resulting in bore not being able to draw enough water and slow mains feed.
Unallocated	$ -	$ -		$ -	$ -	$ -	
Road Re-sheeting							
Allendale, Kalbeeba	$ 174,380.00	$ 174,380.00		$ 174,380.00	$ 44,272.96	$ 130,107.04	
Drogumueller, Springton	$ 104,812.00	$ 104,812.00	$ 15,490.00	$ 120,302.00	$ 20,209.13	$ 100,092.87	Additional budget required to cover increased cost of materials and cartage due to Springton Quarry material being unsuitable. Funded from 313457 Heggies Range Rd
L Staricks, Springton	$ 149,600.00	$ 149,600.00	$ 22,110.52	$ 171,710.52	$ 36,425.70	$ 135,284.82	Additional budget required to cover increased cost of materials and cartage due to Springton Quarry material being unsuitable.
Cromer, Cromer	$ 245,837.00	$ 245,837.00	$ 28,360.66	$ 274,197.66	$ 31,091.53	$ 243,106.13	Additional budget required to cover increased cost of materials and cartage due to Springton Quarry material being unsuitable.
High Eden, Springton - Rattei to No 0659	$ 34,521.00	$ 34,521.00		$ 34,521.00	$ -	$ 34,521.00	Additional budget required to cover increased cost of materials and cartage due to Springton Quarry material being unsuitable. Funded from 313457 Heggies Range Rd

Description	2025-26 Original Full Year Budget	Q1 Revised Full Year Budget	Proposed Budget Adjustments Q2	Proposed Full Year Budget Q2	Expenses to Date (as at 10 February 2026)	Remaining Budget to Proposed Q2 Budget	Relevant Notes
High Eden, Springton - Cowell to Rattei	$ 208,817.00	$ 208,817.00	$ 30,703.00	$ 239,520.00	$ 11,619.50	$ 227,900.50	Additional budget required to cover increased cost of materials and cartage due to Springton Quarry material being unsuitable. Funded from 313457 Heggies Range Rd
Sugar Loaf Hill, Mount McKenzie	$ 8,502.00	$ 8,502.00		$ 8,502.00	$ 1,358.40	$ 7,143.60	
Seiboths, Flaxman Valley	$ 150,793.00	$ 150,793.00		$ 150,793.00	$ 1,840.00	$ 148,953.00	
Heggies Range, Flaxman Valley	$ 50,662.00	$ 50,662.00	-$ 50,662.00	$ -	$ -	$ -	Budget transferred to cover additional costs associated with material carting. $4469.00 to 313454 Cromer Rd, $30703 to 313458 High Eden Rd, $15490 to 313921 to Drogmueller Rd
Berryfield, Lyndoch	$ 108,472.00	$ 108,472.00		$ 108,472.00	$ -	$ 108,472.00	
Gruenberg, Moculta	$ 170,447.00	$ 170,447.00		$ 170,447.00	$ -	$ 170,447.00	
Woodlands, Williamstown	$ 74,741.00	$ 74,741.00		$ 74,741.00	$ -	$ 74,741.00	
Hamiltons Road, Springton	$ 118,526.00	$ 118,526.00	$ 17,518.00	$ 136,044.00	$ -	$ 136,044.00	Additional budget required to cover increased cost of materials and cartage due to Springton Quarry material being unsuitable.
Blackwood Road Cromer	$ 106,631.00	$ -		$ -	$ -	$ -	Carry over no longer required completed in 24-25
Craneford Road Eden Valley	$ 94,491.00	$ -		$ -	$ -	$ -	Carry over no longer required completed in 24-25
Unallocated	$ -	$ -		$ -	$ -	$ -	
Road Resealing							
Krondorf Road, Tanunda - Krondorf Road to Grocke Road				$ 165,654.00			
Krondorf Road, Tanunda - Grocke Road to Nitschke Road	$ 284,915.00	$ 165,654.00		$ -	$ 107,061.99	$ 58,592.01	
Krondorf Road, Tanunda - Krondorf Road to Grocke Road				$ -			
Grocke Road, Tanunda - Surface change - Sheed to Krondorf	$ 20,987.00	$ 15,203.00		$ 15,203.00	$ -		
Nitschke Road, Tanunda - Krondorf Road to 150m from Krondorf Road	$ 19,572.00	$ 21,542.00		$ 21,542.00	$ -	$ 74,054.00	
Lily Farm Road, Krondorf - Surface change - Spray sealed to Krondorf Road	$ 23,512.00	$ 37,309.00		$ 37,309.00	$ -		
Barossa Court, Lyndoch - Barossa Valley Way to End	$ 122,640.00	$ 100,566.00		$ 100,566.00	$ 106,540.57	-$ 5,974.57	

Description	2025-26 Original Full Year Budget	Q1 Revised Full Year Budget	Proposed Budget Adjustments Q2	Proposed Full Year Budget Q2	Expenses to Date (as at 10 February 2026)	Remaining Budget to Proposed Q2 Budget	Relevant Notes
Gordon Street, Lyndoch - Margaret Street to 81m from Robert Ross Drive	$ 37,795.00	$ -		$ -	$ -	$ -	
Margaret Street, Lyndoch - William Street to Gordon Street	$ 16,808.00			$ 143,905.00			
Margaret Street, Lyndoch - William Street to John Street	$ 42,692.00	$ 143,905.00		$ -	$ 151,386.47	-$ 7,481.47	
Margaret Street, Lyndoch - John Street to End	$ 48,329.00			$ -			
Baird Street, Nuriootpa - Macarthur Street to Flinders Street				$ -			
Baird Street, Nuriootpa - Flinders Street to Francis Street West	$ 114,118.00	$ -		$ -	$ -	$ -	
Baird Street, Nuriootpa - Francis Street West to Old Kapunda Road				$ -			
Siegersdorf Road, Tanunda - Surface Change-Hotmix to Light Pass Road				$ -			
Siegersdorf Road, Tanunda - Light Pass Road to Surface change-Spray Sealed 40m E	$ 78,973.00	$ -		$ -	$ 6,074.56	-$ 6,074.56	Works incorporated with Lights Pass Road
Light Pass Road, Tanunda - Siegersdorf Road to Surface change-Spray Sealed 38m South	$ 78,973.00	$ 111,271.00		$ 111,271.00	$ 103,100.62	$ 8,170.38	
Light Pass Road, Tanunda - Surface change - Hotmix to Siegersdorf Road				$ -			
Light Pass Road, Tanunda - Salesyard Road - Hotmix to Angaston Road	$ 52,315.00	$ -		$ -	$ 1,353.57	-$ 1,353.57	
Light Pass Road, Tanunda - Angaston Road to Diagonal Road				$ -			
Rifle Range Road, Bethany - Barossa Valley Way to Surface change - sheeted 95m SE	$ 25,725.00	$ 31,576.00		$ 31,576.00	$ 888.27	$ 30,687.73	

Description	2025-26 Original Full Year Budget	Q1 Revised Full Year Budget	Proposed Budget Adjustments Q2	Proposed Full Year Budget Q2	Expenses to Date (as at 10 February 2026)	Remaining Budget to Proposed Q2 Budget	Relevant Notes
Hermann Thumm Drive, Lyndoch, Hermann Thumm Drive to Surface change-sheeted				$ 274,316.00			
Hermann Thumm Drive, Lyndoch, Barossa Valley Way to Barritt Road	$ 132,619.00	$ 274,316.00		$ -	$ 126,544.30	$ 147,771.70	
Hermann Thumm Drive, Lyndoch, Fuss Road to Segment Limit - 1km S				$ -			
Hermann Thumm Drive, Lyndoch - Segment limit to Council Boundary				$ -			
Fife Street Angaston	$ -	$ 38,786.00		$ 38,786.00	$ 38,786.00	$ -	
Bethany Road	$ -	$ 19,795.00		$ 19,795.00	$ 19,724.57	$ 70.43	
Coward Street - Nuriootpa	$ -	$ 33,078.00		$ 33,078.00	$ 33,074.19	$ 3.81	
Unallocated	$ 5,987.00	$ 96,960.00		$ 96,960.00	$ -	$ 96,960.00	Actual expenses still to be allocated to project/s
Road Construction / Reconstruction / Other							
Keyneton Road, Eden Valley – Stage 3 of the Moculta - Keyneton Rd sealing upgrade	$ 750,000.00	$ 850,000.00		$ 850,000.00	$ 99,050.40	$ 750,949.60	
Yettie Road Construction - Year 1 of 2	$ 1,000,000.00	$ -		$ -	$ -	$ -	Grant application from special local roads unsuccessful role project forward to 2026-27 and seek funding.
Kerbing Section Upgrades							
Gramp Ave - Angaston	$ 20,000.00	$ 20,000.00		$ 20,000.00	$ -	$ 20,000.00	
Murray Street - Angaston	$ 18,000.00	$ 18,000.00		$ 18,000.00	$ -	$ 18,000.00	
Magnolia Street - Tanunda	$ 25,000.00	$ -		$ -	$ -	$ -	
Melrose Street - MT PLEASANT	$ 52,000.00	$ 52,000.00		$ 52,000.00	$ -	$ 52,000.00	
Murray Street, Tanunda	$ 51,000.00	$ 51,000.00		$ 51,000.00	$ -	$ 51,000.00	
Gilbert Street, Lyndoch	$ 69,000.00	$ -		$ -	$ -	$ -	
Kleinig Street Lyndoch	$ 6,000.00	$ -		$ -	$ -	$ -	
Unallocated	$ -	$ -		$ -	$ -	$ -	Actual expenses still to be allocated to project/s
Bridges							
Project - Glen Gillian Bridge, Williamstown - Repair	$ 60,000.00	$ 60,000.00		$ 60,000.00	$ 1,800.00	$ 58,200.00	

Description	2025-26 Original Full Year Budget	Q1 Revised Full Year Budget	Proposed Budget Adjustments Q2	Proposed Full Year Budget Q2	Expenses to Date (as at 10 February 2026)	Remaining Budget to Proposed Q2 Budget	Relevant Notes
Project - Springton Road Bridge (Portuguese Bridge), Mount Crawford - Repair	$ 90,000.00	$ 90,000.00		$ 90,000.00	$ -	$ 90,000.00	
Project - Robin Bridge Nuriootpa, Repair gabion rock system	$ 100,000.00	$ 67,741.00		$ 67,741.00	$ 49,754.08	$ 17,986.92	
Moss Smith Road Bridge Design	$ 28,112.00	$ 83,568.00		$ 83,568.00	$ 71,802.00	$ 11,766.00	
Unallocated Contingency	$ 17,906.00	$ -		$ -	$ -	$ -	
Stormwater							
Project - Stormwater Inlet Capacity Upgrade, Langmeil Road / Basedow Creek, Tanunda	$ 75,000.00	$ 75,000.00		$ 75,000.00	$ 2,698.61	$ 72,301.39	
Project - Stormwater Culvert Crossing - Trial Hill Road, Pewsey Vale	$ 65,000.00	$ 65,000.00		$ 65,000.00	$ 51,626.07	$ 13,373.93	
Project - Stormwater Culvert Crossing - Pimpala Road, Cockatoo Valley	$ 120,000.00	$ 120,000.00		$ 120,000.00	$ 17,839.26	$ 102,160.74	
Project - Stormwater kerbing and SEP - 145 Murray Street, Nuriootpa	$ 17,120.00	$ 17,120.00		$ 17,120.00	$ 16,160.00	$ 960.00	
Project - Williamstown Ped Footbridge - Williamstown	$ 35,000.00	$ 35,000.00		$ 35,000.00	$ -	$ 35,000.00	
Calton Road to Hameister Court Drainage, Kalbeeba	$ 227,768.00	$ 227,768.00		$ 227,768.00	$ -	$ 227,768.00	
Streetscaping							
Streetscaping	$ 91,500.00	$ 91,500.00		$ 91,500.00	$ 70,387.16	$ 21,112.84	
Community Wastewater Management System (CWMS)							
Network Pump Station	$ 400,000.00	$ 400,000.00		$ 400,000.00	$ 41,955.20	$ 358,044.80	
Rising mains and Infrastructure	$ 178,032.00	$ 178,032.00		$ 178,032.00	$ -	$ 178,032.00	
Nuriootpa Waste Water Treatment Plant	$ 1,450,969.00	$ 1,407,793.00		$ 1,407,793.00	$ 1,144,341.79	$ 263,451.21	
Springton Waste Water Treatment Plant	$ 251,850.00	$ 251,850.00		$ 251,850.00	$ 191.75	$ 251,658.25	

Description	2025-26 Original Full Year Budget	Q1 Revised Full Year Budget	Proposed Budget Adjustments Q2	Proposed Full Year Budget Q2	Expenses to Date (as at 10 February 2026)	Remaining Budget to Proposed Q2 Budget	Relevant Notes
Stockwell WWTP Reuse Lagoon 2	$ 240,000.00	$ 240,000.00		$ 240,000.00	$ -	$ 240,000.00	
Williamstown Lagoons	$ 55,000.00	$ 42,289.00		$ 42,289.00	$ 31,374.94	$ 10,914.06	
Gooden Drive Pump Station and Rising Main Extension	$ 266,783.00	$ 264,593.00		$ 264,593.00	$ 8,709.70	$ 255,883.30	
Gooden Drive Pump Station and Rising Main Extension	$ 277,000.00	$ 256,516.00		$ 256,516.00	$ 1,742.20	$ 254,773.80	
Nuriootpa Site 2 – Reuse – Pump Station	$ 83,480.00	$ 83,480.00		$ 83,480.00	$ 9,611.55	$ 73,868.45	
Tanunda Gravity Mains Renewal	$ 120,000.00	$ 120,000.00		$ 120,000.00	$ 191.75	$ 119,808.25	
Tanunda Lagoon & Infrastructure Aerator Reconditioning	$ 65,840.00	$ 65,840.00		$ 65,840.00	$ -	$ 65,840.00	
Water Reuse Infrastructure	$ 39,850.00	$ 42,300.00		$ 42,300.00	$ 71.80	$ 42,228.20	
Operation Emergency IP and Manhole Repairs/Replacement	$ 30,000.00	$ 50,000.00		$ 50,000.00	$ 16,969.80	$ 33,030.20	
Operation Emergency Drain Repairs	$ 20,000.00			$ -			
Operation Construction of New Inspection Points	$ 12,000.00	$ 12,000.00		$ 12,000.00	$ 18,678.80	-$ 6,678.80	
Lyndoch WWTP - Building	$ -	$ 12,268.00		$ 12,268.00	$ 20,016.81	-$ 7,748.81	Additional 2024-25 carry over.
Unallocated	$ -	$ -		$ -	$ -	$ -	
Other							
Signage Trak System	$ 17,037.00	$ 34,492.00		$ 34,492.00	$ 4,512.50	$ 29,979.50	
Project Management Costs for Capital Projects							
Project Management Costs	$ 718,464.00	$ 718,464.00		$ 718,464.00	$ 158,607.33	$ 559,856.67	
Corporate Services and Business Innovation	**$ 1,358,571.00**	**$ 1,368,311.00**	**$ 50,000.00**	**$ 1,418,311.00**	**$ 826,376.60**	**$ 591,934.40**	
Telecommunications refresh	$ 167,800.00	$ 167,800.00		$ 167,800.00	$ -	$ 167,800.00	
Mobile Refresh	$ 32,425.00	$ 32,425.00		$ 32,425.00	$ -	$ 32,425.00	
TechnologyOne Upgrades	$ 50,705.00	$ 330,675.00	$ 50,000.00	$ 380,675.00	$ 147,800.32	$ 232,874.68	Early investment in data migration analysis work to offset identified risks.
TechnologyOne Upgrades - Project Management Costs	$ -	$ 39,325.00		$ 39,325.00	$ -	$ 39,325.00	

Description	2025-26 Original Full Year Budget	Q1 Revised Full Year Budget	Proposed Budget Adjustments Q2	Proposed Full Year Budget Q2	Expenses to Date (as at 10 February 2026)	Remaining Budget to Proposed Q2 Budget	Relevant Notes
Hardware Refresh – Purchase Current Contract Out	$ 279,000.00	$ 279,000.00		$ 279,000.00	$ 272,790.88	$ 6,209.12	
Hardware Refresh	$ 350,000.00	$ 359,740.00		$ 359,740.00	$ 346,703.75	$ 13,036.25	
Asset Management System Hardware Purchases	$ 16,139.00	$ 16,139.00		$ 16,139.00	$ 13,527.20	$ 2,611.80	
Defibrillator (approximately 20 required to meet new legislative requirements)	$ 60,000.00	$ 60,000.00		$ 60,000.00	$ 37,635.00	$ 22,365.00	
Core System Replacement Year 1 of 3	$ 363,177.00	$ 83,207.00		$ 83,207.00	$ 7,919.45	$ 75,287.55	
Core System Replacement Project Management Costs	$ 39,325.00	$ -		$ -	$ -	$ -	
Nuriootpa Centennial Park Authority	**$ 1,265,733.00**	**$ 1,265,733.00**	**-$ 920,000.00**	**$ 345,733.00**	**$ -**	**$ 345,733.00**	
Camp Kitchen	$ 170,000.00	$ 170,000.00		$ 170,000.00	$ -	$ 170,000.00	
Contribution to Lighting Upgrades	$ 175,733.00	$ 175,733.00		$ 175,733.00	$ -	$ 175,733.00	
Nuriootpa Netball and Tennis Court Reconstruction (subject to grant funding)	$ 920,000.00	$ 920,000.00	-$ 920,000.00	$ -	$ -	$ -	Work will commence subject to grant success post 2026 netball season.
Grand total	**$ 33,253,523.00**	**$ 21,077,378.00**	**-$ 743,479.82**	**$ 20,333,898.18**	**$ 4,792,899.81**	**$ 15,540,999.37**	