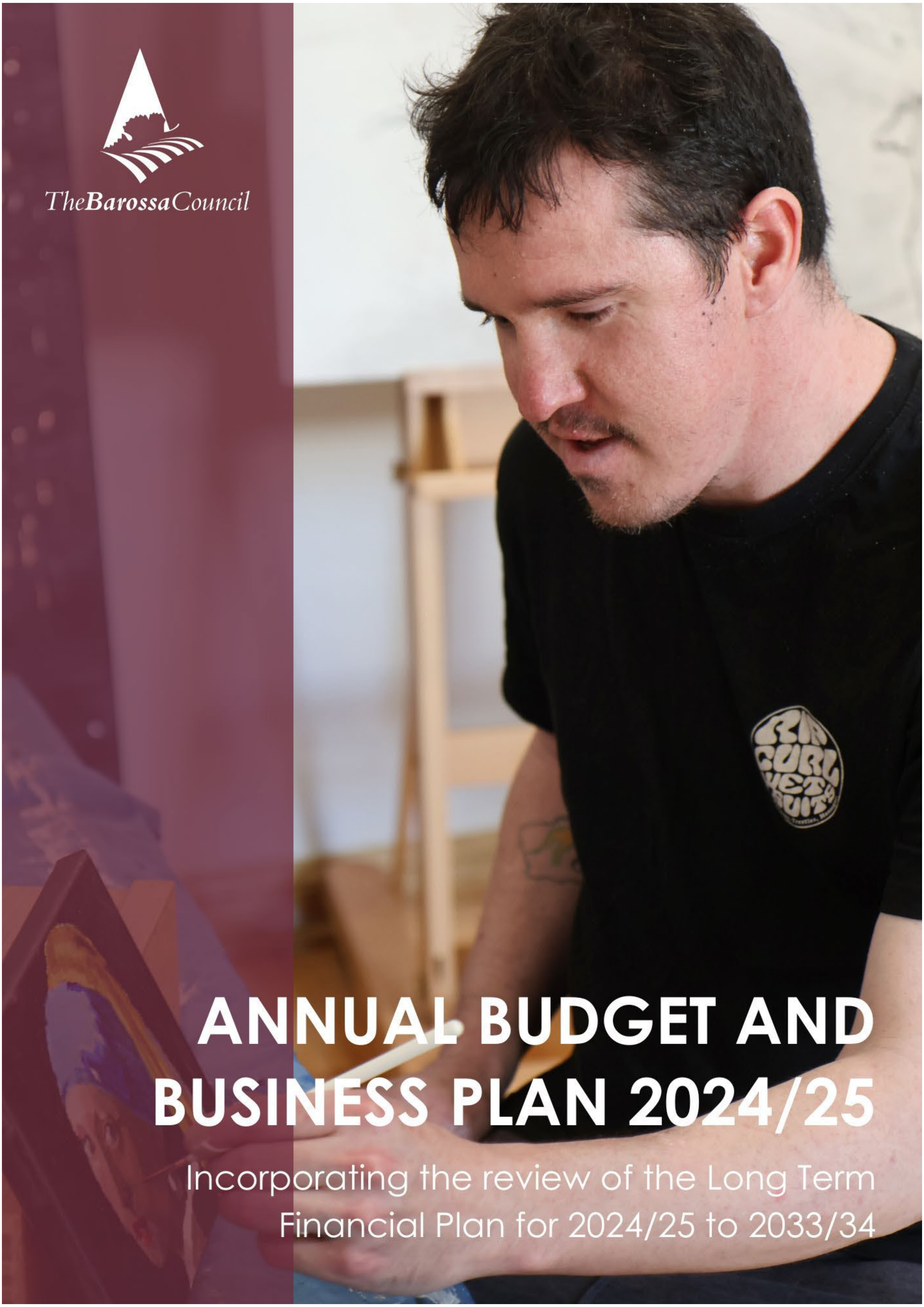


TheBarossaCouncil

ANNUAL BUDGET AND BUSINESS PLAN 2024/25

Incorporating the review of the Long Term Financial Plan for 2024/25 to 2033/34

CONTENTS

The Barossa Council acknowledges the Ngadjuri, Peramangk and Kaurna people and their ancestral connection to land and pays respects to Elders past, present and emerging.

FROM THE MAYOR

The Barossa is a unique and highly desirable tourism destination, and a community with strong underpinning values and a pride in its heritage. As a Council we are prepared to maximise opportunities to work together with the community to enhance our unique lifestyle, heritage and community spirit while creating a strong future for the region.

Our 2024/25 budget proposes a CPI equivalent, net 4.3% increase in general rate revenue to existing ratepayers to deliver expanded services, additional road infrastructure and The Big Project activities as we continue to strive for savings and efficiencies. There is also growth in new properties, currently forecast at a further 1.0% increase in general rates.

Highlights within our 2024/25 budget include:

- Transport, stormwater, and footpath infrastructure investment of $7.956m consisting of:
  - $1.836m for maintenance of road, bridge, footpath, kerbing assets and road vegetation and tree management.
  - $3.308m for renewal and upgrading of roads being road resheeting and resealing of existing assets.
  - Sealing of Fife Street Angaston for $399k.
  - $750k per year for four years, which will be applied this year to continuing Keyneton Road sealing.
  - $985k for stormwater projects, primarily completion of stage 2 of Baird Street drainage in Nuriootpa.
  - A further increase to footpath renewals of $191k, bringing next year's budget to $589k, and increase to the footpath budget for the next 10 years of $2.192m to address a backlog of works on the existing network.
  - Streetscaping projects $89k.

- $23.5173m in project funding under The Big Project, some subject to obtaining successful grant allocations and third-party contributions. Continuing and newly funded works included in this figure (the figures reflect the 2024/25 costs, not the total project costs) are:
  - Completion of the Nuriootpa Centennial Park soccer infrastructure investment.
  - Lyndoch Recreational Park precinct construction.
  - Initiate work on the Barossa Culture Hub - Creative Industries Centre.
  - Commence planning for the next phase of investments including Williamstown oval repurposing, Stockwell second oval and equestrian investment at Talunga Park (for future funding opportunities).

- $2.2m in 2024/25 for Common Wastewater Management System upgrades, mainly Nuriootpa service expansion, to cater for population growth, and an estimated $3.63m over the next 5 years to upgrade the capacity of the wastewater treatment system across the network.

- Additional fencing at Tanunda Recreation Park playground $15k, and $105k for playground renewal in the district.
- Investment in our internal information technology systems to continue to achieve target efficiencies, customer management improvements and management of risk including the ever-growing cyber security risk.

- Subject to funding support, funding to assist lighting upgrades at Nuriootpa Centennial Park main oval.
- Increasing funding to building renewal to $450k next year and an increase in the next 10 years of $3.108m. This year funds will be applied to renewal of balance tanks, wall panelling and pool decking at The Rex, Old Union Chapel flooring, Kegel Club rebuild and the commencement of a long-term plan to renew our public toilets, with Nuriootpa Tolley Reserve, Victoria Creek Williamstown and Bethany Reserve being this year's priorities.

- In recognition of challenges for our rural businesses, an effective rate freeze for rural ratepayers for 1 year.

The Annual Business Plan and Budget incorporating the annual review of the Long-Term Financial Plan is available on our website and at the Customer Support desk at our principal office located at 43-51 Tanunda Road, Nuriootpa.
Bim Lange OAM

Mayor, The Barossa Council

HAVE YOUR SAY

Verbal submissions can be made at the Nuriootpa Council Chambers on Thursday 6 June 2024 at 5.30pm for 1 hour, and/or written submissions from Wednesday 15 May to Friday 7 June 2024 5pm via:

yoursay.barossa.sa.gov.au

facebook.com/thebarossacouncil

barossa@barossa.sa.gov.au

PO Box 867, Nuriootpa SA 5355

CONTACT US

You are welcome to contact Council if you have questions regarding the Annual Business Plan and Budget 2024/25 or would like further information regarding the finances of Council.

barossa.sa.gov.au

barossa@barossa.sa.gov.au

Principal Office: 43-51 Tanunda Road, Nuriootpa (Monday – Friday, 9am – 5pm)

Phone: 8563 8444

Version	Status	Date
Version 1.0	Draft Council adopted for Public Consultation	14 May 2024

OUR VISION

Enhancing our *premium wine, food* and *tourism* region and its unique *lifestyle, heritage* and *community* spirit.

OUR VALUES

A commitment to our **land and place,** by valuing our identity for the benefit of future generations

A commitment to our **community**, embracing a culture of mutual respect, inclusion, safety and security

A commitment to **leadership**, inspiring vision, courage and enterprise

A commitment to **achievement**, encouraging and celebrating successes that enrich and strengthen our community

OUR BAROSSA

The Barossa is a rich and diverse region and home to the internationally renowned Barossa wine region.

Prior to European settlement, the Barossa region was inhabited by the Peramangk, Ngadjuri and Kaurna people. Colonel William Light first visited the area in 1837, naming the Barossa Range from which the region derives its name. The settlement of the Barossa region began in 1840, with settlers originating from the British Isles, Prussia and Silesia. Lyndoch was the first township to be settled in 1837.

Early farmers of the Barossa established vineyards in the 1840s and 1850s to supplement their primary activities of wool and livestock production and crop farming. In the late 1880s and 1890s there were substantial increases in the production of wine in the region which resulted in the establishment and subsequent expansion of a number of cellars. The wine industry has continued to grow from these early beginning and is the major source of income for the region, with the cultural landscape of present day Barossa being reflective of the influence of the early British and German settler's influence.

The tourism industry has become a major focus for the continued development of the region with the Barossa acknowledged as one of the five most recognised wine regions in the world.

The Barossa Council was originally formed in 1996 after the amalgamation of the District Councils of Barossa, Tanunda and Angaston. The majority of the District Council of Mount Pleasant was later amalgamated in 1997. The Council covers an area of approximately 912 square kilometres, is located approximately 70 kilometres north east of Adelaide, adjacent to the town of Gawler, and is home to a population of 23,558 people.

Distance of Principal Office from Adelaide CBD .... 70 km

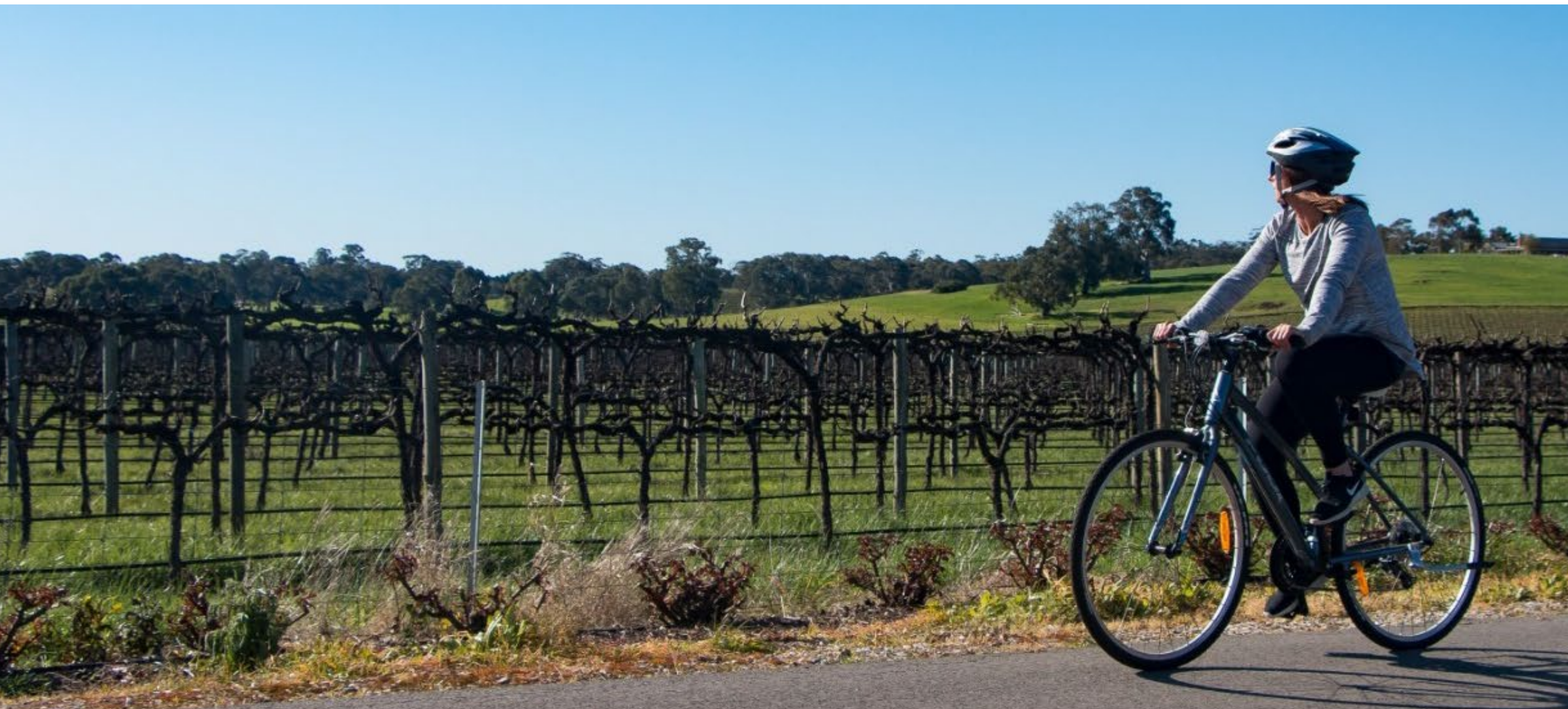
Area of Council .... 893.5 km^2

Number of Rateable Assessments 13,356

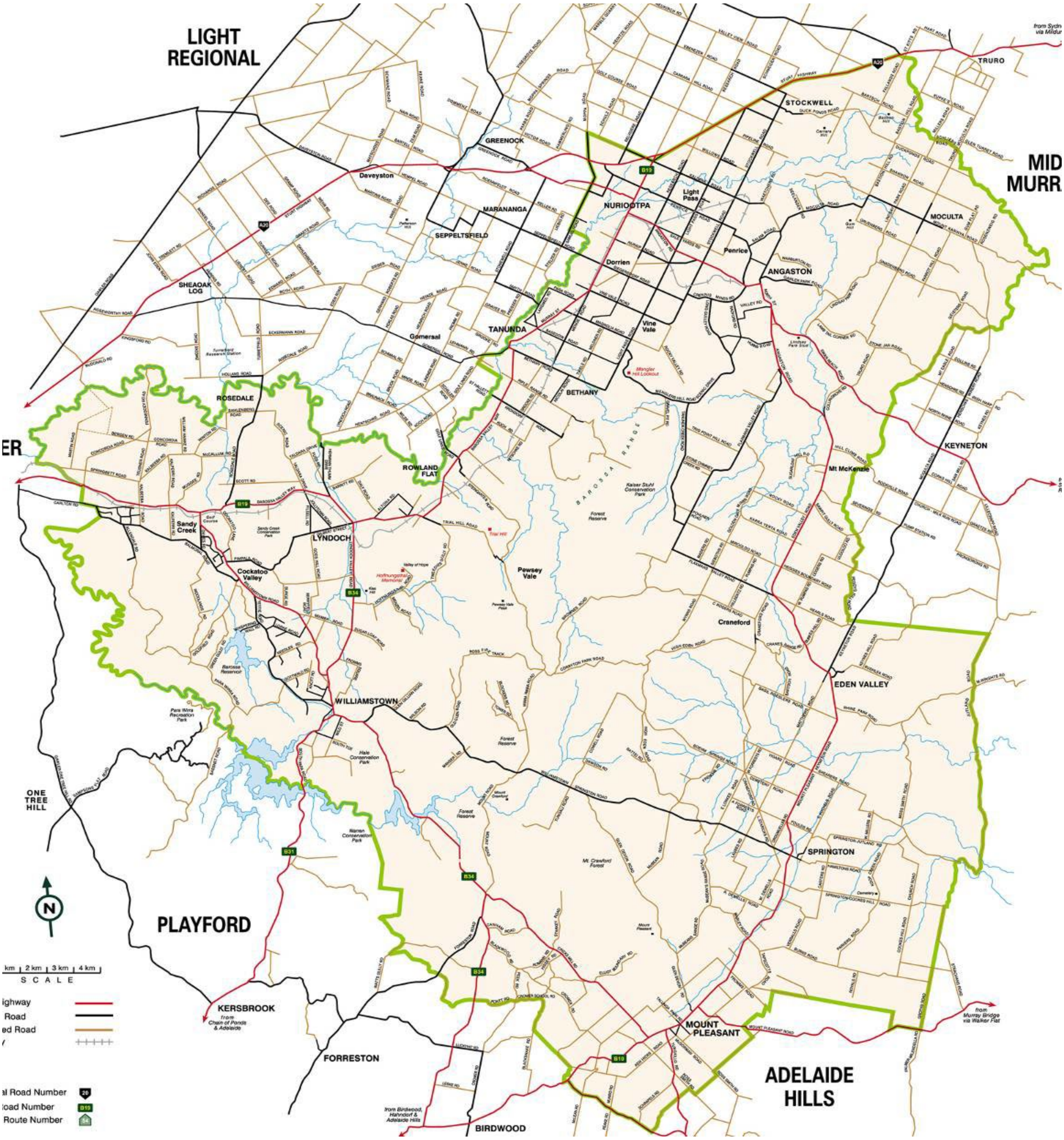
Number of Non-Rateable Assessments 551

OUR TOWNSHIPS

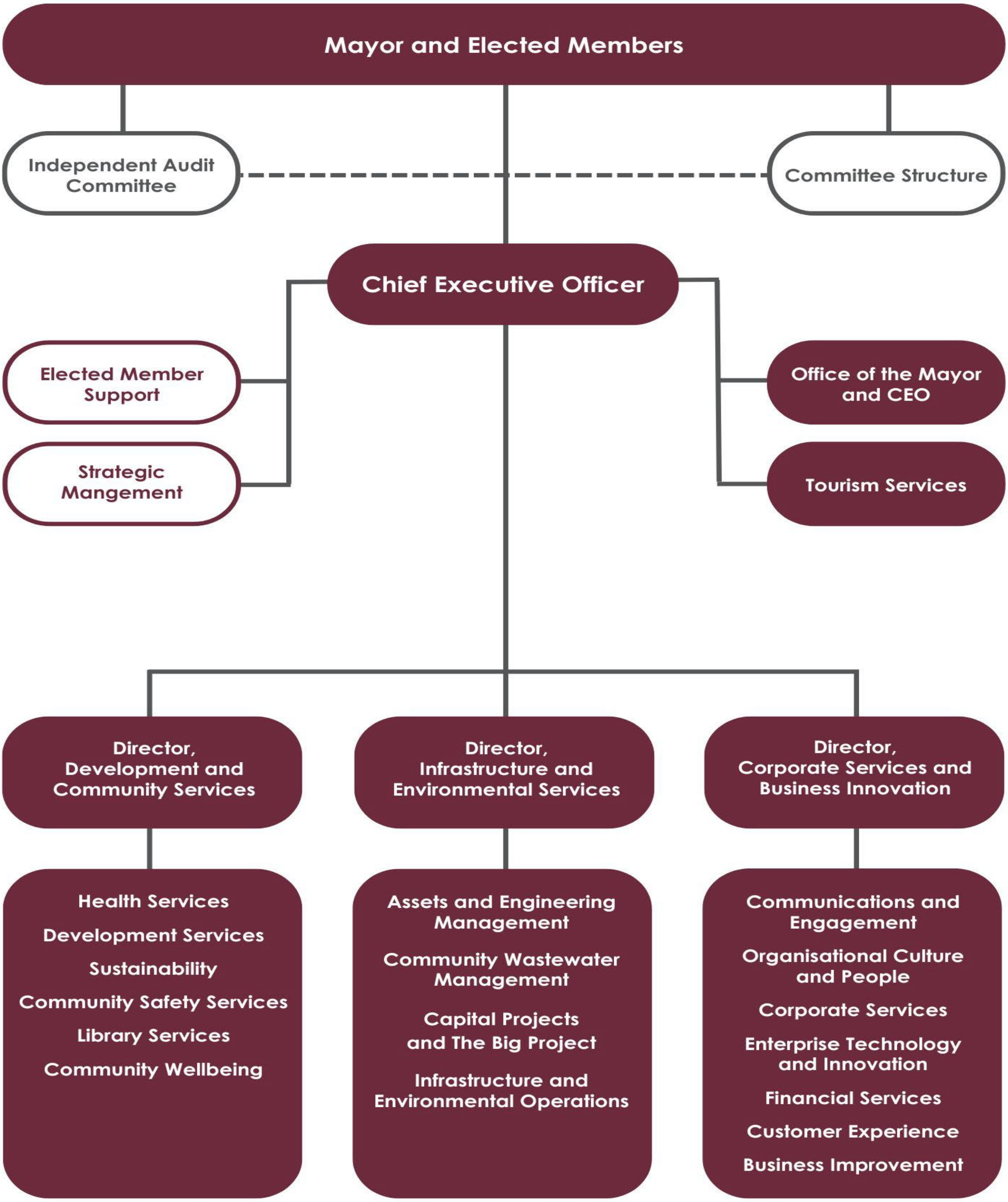
Altona, Angaston, Barossa Goldfields, Bethany, Cockatoo Valley, Concordia, Craneford, Cromer, Dorrien, Eden Valley, Flaxman Valley, Kalbeeba, Krondorf, Light Pass, Lyndoch, Moculta, Mount Crawford, Mount McKenzie, Mount Pleasant, Nuriootpa, Penrice, Pewsey Vale, Rosedale, Rowland Flat, Sandy Creek, Springton, Stockwell, Tanunda, Taunton, Vine Vale, Williamstown and Wilton.



COUNCIL AREA MAP



ORGANISATIONAL STRUCTURE



2023/24 BUDGET AT A GLANCE

Net Rate Revenue	$39.8m
Other Operating Revenue	$9.6m
Operating Expenditure	$50.2m

Capital Income	$5.7m
Capital Expenditure (assumes 100% delivery achieved)	$34.2m
Net Borrowing	$17.1m

The **Annual Business Plan and Budget** is The Barossa Council's statement of intended programs and outcomes for the coming financial year. This Plan has been developed through a rigorous process of consultation and review with Council Officers and Elected Members and follows the **Business Planning Framework** outlined in the Strategic Directions area of this document. It includes both continuing services, programs, and follows the strategic directions outlined in Council's Community Plan 2020 - 2040, the Long Term Financial Plan (LTFP) – (the annual review is included in this document) and Long Term Infrastructure and Asset Management Plan.

Local Government is the most asset-intensive tier of government. The Barossa Council acts as custodian of approximately $443m of net assets, including road infrastructure encompassing approximately 350 kilometres of sealed, 570 kilometres of unsealed roads and 70 kilometres of unformed roads. This presents Council with a number of complexities, including how to allocate resources in order to satisfy community demands for new and expanded services, whilst ensuring appropriate resources are provided for maintenance and future replacement of existing community assets.

Council is committed to ensuring that the wide variety of services and activities it provides to the community reflect financial sustainability. The key measure of financial sustainability is ensuring operating expenditure (inclusive of depreciation) is fully funded from recurrent operating revenue streams. This means that Council should generally have sufficient recurrent revenue funds generated over the long term financial plan in order to finance the programmed replacement of existing community assets at the end of their useful lives where services remain required. Refer to the section Financial Sustainability for details for this plan's forecast results.

2024/25 GENERAL RATE AND SERVICE CHARGES

General Rate (Excl. Growth 1.00%)	Net Revenue Increase	4.3%
Refuse, Recycling and Green Organics	Service Charge Increase	$11.80
CWMS	Service Charge Increase	$12.00

UNDERLYING ASSUMPTIONS

- General Rate and Service Charge revenue increase on existing ratepayers to ensure Council is sustainable; indexation above includes revenue from growth but not increases in service numbers for Waste and CWMS.
- All other income and expenditure has been increased in line with the current cost for providing those services and consideration of Council's Long Term Financial Plan (LTFP).

- Staffing costs increase in line with existing contracts, Enterprise Bargaining Agreements, Superannuation and current Legislation.
- The SA Local Government Price Index is 4.8% (December 2023) and the general Consumer Price Index for Adelaide all groups is 4.3% as at March 2024.
- Operating costs have been estimated from current known escalation costs, trends in costs associated with service delivery and contractual commitments.

For further information on rating and its impact please refer to the relevant areas within this document

KEY FEATURES

A comprehensive capital works program of $34.2m (including carried forward works from previous year), noting some projects are subject to successful grant applications. The program includes $5.1m for transport assets renewal and upgrading (resealing and resheeting of roads, replacement footpaths, kerbing) including additional $2.1m over 10 years for footpath renewal, drainage and bridge works $1.0m, and Community Wastewater Management Systems (CWMS) $2.2m. Expenditure of $15m for the Lyndoch Redevelopment, $7.7m for the Creative Industries Centre (subject to grant funding), $860k for completion of the Soccer Clubrooms, and $641k in general building renewal.

STRATEGIC DIRECTIONS

The Barossa Council's Community Plan 2020-2040 was adopted by Council on 17 November 2020. The Community Plan is an aspirational document and cornerstone for future investment. It will guide future decision making over the next 20 years through the delivery of highlighted strategies and targets. The Community Plan shows commitment to the values of Land and Place, Community, Leadership and Achievement and will drive performance through objectives within the key result areas of Natural Environment and Built Heritage, Community and Culture, Infrastructure, Health and Wellbeing and Business and Employment.

The Community Plan is currently under review and will be completed during 2024.

The Corporate Plan of Council gives effect to the Community Plan aspirations through strategic actions and business as usual activities and is reviewed annually.

The Annual Business Plan and Budget outlines the annual program that delivers upon the Community and Corporate Plan and their strategies as outlined in the following tables.

Council activity for 2024/25 is identified as one or more of the following four roles and relates to the Community Plan strategies as outlined in the following tables.

Natural Environment and Built Heritage

Goal		Strategies	Council Role
1. The Barossa has sustainable farmland providing diverse and stable returns, while protecting the unique natural environment and biodiversity of the region.	1.1	Ensure land use planning and resource use protects the quality of the natural environment, the existing character of rural landscapes, historic significance and the high value of agricultural land.	Provider /Regulator
	1.2	Support tourism development that is sensitive to the natural environment and ensures that the unique character of the rural landscape is appropriately managed and promoted.	Advocator Facilitator/Partner
	1.3	Build on the conservation of the region's natural heritage including bush eco-systems, grassy woodlands, agricultural landscapes and recreational green spaces.	Leader Advocator
2. The history of our region including aboriginal sites is reflected in our streetscapes and our historic buildings are maintained for future generations.	2.1	Continue to maintain streetscapes that reflect the character and heritage of the region and facilitate opportunities to repurpose or find alternative uses of built heritage.	Provider/ Regulator
	2.2	Ensure clearly defined townships are maintained to manage residential and commercial development that is sensitive to the natural environment and areas of historical significance.	Provider/ Regulator
3. We take a proactive approach in responding to key environmental challenges such as climate change, water security and waste management.	3.1	Support community based sustainability initiatives to help reduce the Barossa's contribution to the climate crisis and build on the capacity of local residents and industry to mitigate negative impacts.	Leader Facilitator/Partner
	3.2	Collaborate with partners and our community to support innovative approaches to waste minimisation, and increase reuse and recycling opportunities.	Advocator Facilitator/Partner
	3.3	Ensure long term confidence in the Barossa's capacity to access water to meet its industrial, domestic and environmental needs.	Facilitator/Partner Advocator

Community and Culture

Goal		Strategies	Council Role
4. The Barossa fosters community resilience, connection and wellbeing through its social planning, recreation, safety, education, preventative health and social strategies especially for our youth and vulnerable people.	4.1	Build on a strong sense of community pride with active community groups and individuals participating in local decision making and community building activities.	Leader Facilitator/Partner
	4.2	Continue creating strong and sustainable community networks, and support young people to actively participate in the community and develop the leaders of the future.	Leader Facilitator/Partner
	4.3	Embrace place-making principles when developing community infrastructure and regulate planning and development in public spaces and active recreation.	Provider/Regulator
5. We are a strong community that is welcoming, safe and enjoys a quality lifestyle that	5.1	Support the development of activities that celebrate the history, art and culture of the Barossa and its people.	Leader Facilitator/Partner

celebrates our local identities, diversities, cultures and histories including our Aboriginal heritage.	5.2	Create places where people want to live and plan for the future in a coordinated, affordable, appropriate and proactive way.	Leader Facilitator/Partner
	5.3	Create vibrant public spaces that provide places for creative development, cultural interaction and social connections.	Provider/Regulator
	5.4	Recognising and celebrating the community successes and learning from opportunities.	Leader Facilitator/Partner

Infrastructure

Goal	Strategies		Council Role
6. The Barossa maintains and develops infrastructure that meets the needs of the region and is efficient.	6.1	Advocate for and identify funding opportunities that support the development of community, cultural, health and other facilities and infrastructure to meet personal and commercial needs of residents and businesses.	Advocator
	6.2	Continue to ensure that infrastructure considers place-making is inclusive and accessible for all.	Provider/Regulator Facilitator/Partner
	6.3	The use of new and emerging technologies, alternative and renewable materials where appropriate and cost effective will be trailed.	Leader Facilitator/Partner
7. Community infrastructure planning is aligned to both current and the future needs of the community.	7.1	Build on sound asset management practices to deliver sustainable services to ensure that infrastructure is adequate to support the community.	Provider/Regulator
	7.2	Ensure both current and future infrastructure needs are met in a proactive rather than reactive way.	Provider/Regulator
8. To have a connected and safe transport network that meets the needs of our community.	8.1	Support opportunities to increase community transport and access to services and facilities.	Leader Advocator
	8.2	Ensure a high quality road, shared paths and footpath network throughout the Barossa in partnership with all levels of government.	Provider/Regulator Facilitator/Partner

Health and Wellbeing

Goal	Strategies		Council Role
9. Our community has fair and equitable access to the resources and services they need to lead a safe, healthy, inclusive and connected lifestyle.	9.1	Work towards combating loneliness and social isolation and ensuring that people enjoy a sense of inclusion and feel connected.	Leader Advocator
	9.2	Promote a healthy community through a planned approach to public health, and sustainable access to allied, primary and mental healthcare services and facilities.	Provider/Regulator Advocator
10. Our region enjoys the benefits of sustainable community groups, networks and facilities that encourage everybody to participate in the community.	10.1	Children and young people are supported to feel safe and to engage, thrive and feel empowered within the community.	Leader Advocator
	10.2	Advocate for and encourage services that ensure equity and support inclusion and at risk members of the community.	Leader Advocator
	10.3	Build on the capacity of community members to participate in cultural, creative, recreational, sporting and learning opportunities.	Leader Advocator

Goal		Strategies	Council Role
11. The Barossa has a strong local economy that adapts, innovates and thrives on change and strives for a diverse industry base that provides a sustainable range of business and job opportunities for people.	11.1	Work closely with State Government, Federal Government and other key stakeholders to support economic growth, development and job creation.	Leader Advocator Facilitator/Partner
	11.2	Support proactive population growth that is incremental, well managed and is backed up by local planning and development opportunities.	Provider/Regulator Facilitator/Partner
	11.3	Promote the Barossa as a place for businesses to thrive, invest, innovate, take measured risks and prosper.	Provider/Regulator Facilitator/Partner
12. We are a visitor destination of choice.	12.1	Encourage and support the sector to further promote and develop tourism experiences including ecological, cultural and agricultural tourism.	Leader Facilitator/Partner
	12.2	Support economic development and destination awareness through events, festivals, creative enterprise and attractions.	Leader Facilitator/Partner
	12.3	Provide experiences and infrastructure that continue to support the needs of the tourism market.	Leader Facilitator/Partner
13. The Barossa is competitive and in a strong position to attract both private and public investment in the development of new and existing businesses, services and industry.	13.1	Foster small business and industry confidence and growth that translates into innovation and strong employment figures.	Leader Advocator Facilitator/Partner
	13.2	Attract investment for new and innovative industries, and facilitate business growth by supporting local industry and their capacity to compete for government contracts.	Leader Advocator Facilitator/Partner

BUSINESS PLANNING FRAMEWORK

Council's Business Planning Framework describes how the Community Plan and its Key Result Areas, their associated Objectives and the Strategies reach these Objectives and provide guidance to the preparation of other Council long term and operational plans. Council's long term and operational plans are listed below.

Corporate Plan

Outlines key corporate actions to support the Community Plan and performance targets over four years;

Long Term Financial Plan

Provides financial directions for the next 10 years;

Long Term Infrastructure and Asset Management Plan

Provides the strategic upgrade, replacement and renewal programs for Council assets and infrastructure;

Annual Business Plan and Budget

Provides the annual financial and operational plans, objectives and performance targets for Council;

Regional Public Health Plan

Provides a coordinated strategy across Council to the health and wellbeing of communities and helps inform decisions in both soft and hard infrastructure;

Local Economic Development Plan

Provides policy direction for the continued development of the Council area;

Infrastructure and Asset Management Plans

Describes the current programs of upgrade, replacement and renewal of assets and infrastructure.

The above framework has various internal and external reporting and accountability systems including:

Quarterly Business Plan and Budget Reviews

Outlines financial performance against the Annual Business Plan and Budget;

Monthly Financial Reports

Regularly tracks the finances of Council;

Annual Report

Describe the performance of Council on objectives set in the Annual Business Plan and Budget, as well as disclosing statutory information regarding the status of Council and Council services.

JOINT VENTURES AND ASSOCIATED ENTITIES

NURIOOTPA CENTENNIAL PARK AUTHORITY (NCPA)

Established as a subsidiary of Council pursuant to Section 42 of the *Local Government Act 1999*, the Nuriootpa Centennial Park Authority (NCPA) manages and maintains the Barossa Tourist Park and adjacent sporting and leisure facilities on behalf of Council.

To this end, and in accordance with the Authority's Charter, operating surpluses of the Tourist Park activities are utilised to maintain the Nuriootpa Recreation Park facilities (including tennis courts, 2 ovals, soccer pitch and associated buildings and infrastructure), as well as the picturesque Coulthard Reserve located adjacent to the Tourist Park. Operating surpluses from the Tourist Park activities are also utilised to provide important funding for the programmed upgrade and replacement of the facility assets managed by the Authority.

The two ovals, a soccer pitch and eight tennis courts are extensively used by local sporting clubs. The four-star rated Tourist Park facilities include on-site cabins and vans, a camp kitchen, and various other standard amenities.

The projected 2024/25 Income Statement for the Authority is included within Council's financial statements contained within this document. The Authority's ten-year business case has been reviewed, updated for current activity and included within the consolidated Long Term Financial Plan financial forecasts in this document.

NORTHERN AND YORKE LOCAL GOVERNMENT ASSOCIATION

Established in 1998, this organisation is formed under Section 43 of the *Local Government Act 1999* and operates as a regional subsidiary of Councils included in the membership. An amount of $13,395 is included for the subscription.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY (GRFMA)

Established in 2002, this organisation is responsible for the construction, operation and maintenance of flood mitigation infrastructure in the Gawler River catchment. An amount of $58,327 is included for the operational and maintenance subscription. Council has a share in the Net Assets of $2,239k as at 30 June 2023.

SERVICE PROVISION

OFFICE OF THE MAYOR AND CEO

Australia Day Awards, Strategic Planning and Management, Organisational Reform and Leadership, Citizenship Ceremonies, Economic Development, Tourism, Executive Support and Management, Advocacy, Governance.

CORPORATE SERVICES AND BUSINESS INNOVATION

Enterprise Systems, Records Management, Information Management, Advocacy, Governance, Organisational Development, Internal Audit, Human Resource Management, External and Internal Communications, Community Engagement and Consultation, Event Management, Customer Support, Risk Management, Business Transformation, Work Health and Safety, Grant Writing, Insurance Management, Organisational Performance Reporting, Procurement & Contract Advice, Property Management, Operational Financial Management, Rating Services, Taxation Management, Payroll, Creditor and Debtor Management.

DEVELOPMENT AND COMMUNITY SERVICES

Planning and Building Assessment, Liquor Licensing, Dog and Cat Control, Compliance, Monitoring and Enforcement Matters, Public Health, Fire Prevention, Safe Food Practices, Heritage Advice, Immunisation, Parking and Traffic Controls, Strategic Land Use Planning, Sustainability, Waste and Resource Recovery, Advocacy, Library Services, Community Grants, Art and Culture, Volunteering, Services, Community Development, Community Transport and Home Assistance.

INFRASTRUCTURE AND ENVIRONMENTAL SERVICES

Building Asset Construction and Maintenance, Bridge Construction and Maintenance, Cemetery Management, Unmade Public Road Management, Road Closure Management and Approvals, Community Wastewater Management System Construction Operations and Maintenance, Treated Water Reuse Distribution System Construction, General Operations and Maintenance, Open Space Construction and Maintenance, Footpath and Bike Path Construction and Maintenance, Infrastructure Planning and Development, Asset Management, Advocacy, Recreational Oval Management, Public Lighting, Public Conveniences, Road Design Construction and Maintenance, Traffic Planning and Management, Road Safety Control, Event Support, Roadside Vegetation Management and Control, Tree Management, Stormwater Drainage and Construction and Maintenance, Engineering Development Assessment, Facilities (Buildings) Management, Quarry Operations and Resource Management, Waste (Transfer Station) Operations, Operational Environmental and Natural Resource Management.

The Big Project Strategic Planning and Management of Community Buildings and Recreational Facilities, Project Management, Grant Management, Community Engagement, Contractor Management.

2024/25 KEY ACTIVITIES

The following key activities represent strategic actions in Council's Corporate Plan that are set as specific works during the 2024-25 financial year or are ongoing and are above normal business as usual operations and delivery of associated service levels. Council's Community Plan provides a plan of core works, strategic actions and informs this Annual Business Plan and Budget.

The Council's Corporate Plan provides extensive detail on the services provided and the levels of service provided, and can be located at www.barossa.sa.gov.au

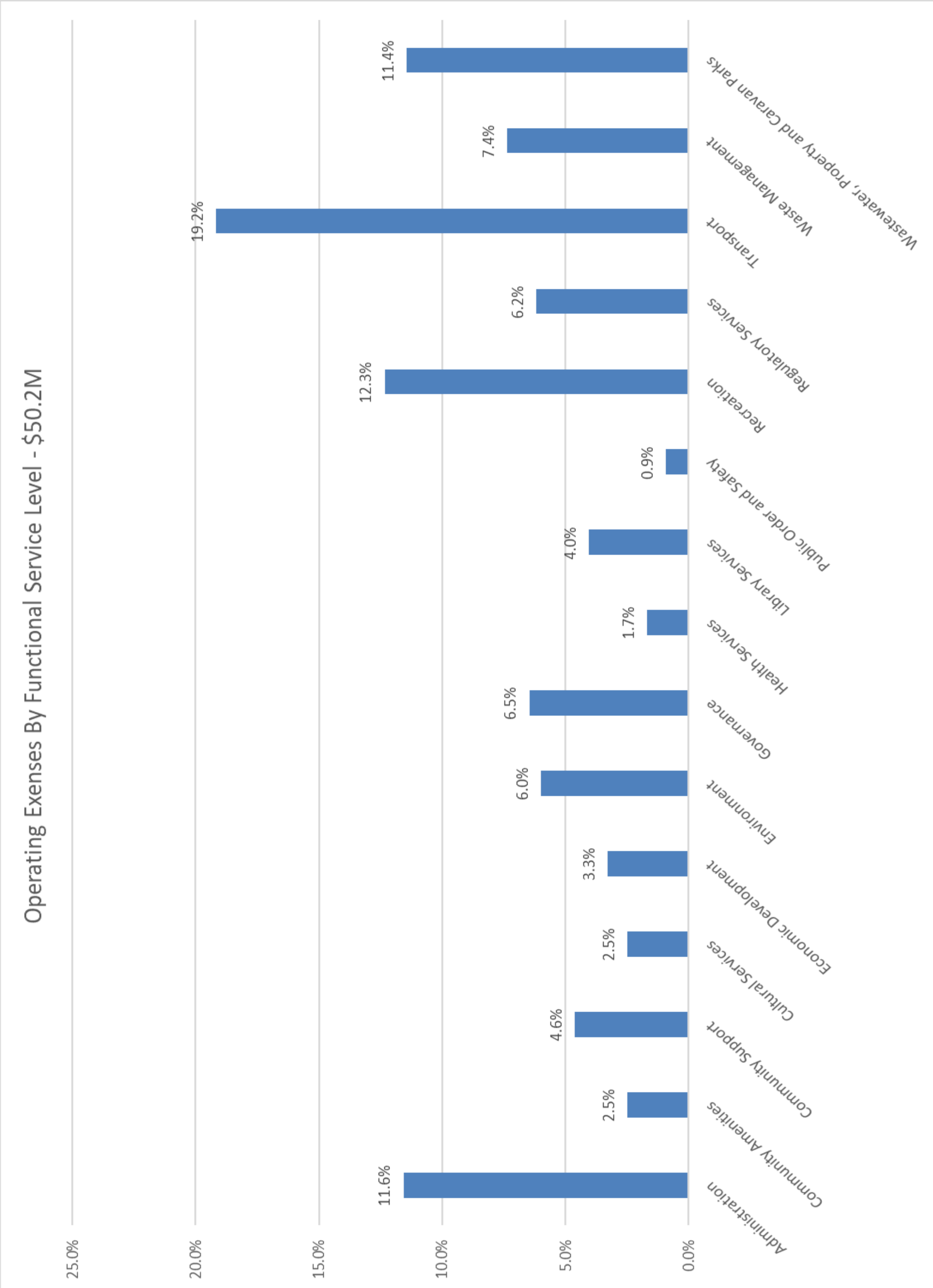
Key Strategic Action	Service Area
Commence implementation of agreed structure and service review outcomes from 2023-24.	CS2 – Art and Culture
Complete the review of the statutory review of asset management plans	CS3 – Assets
Undertake a review of Caravan Park service levels, policy settings and service delivery model – carried over from 2023-2024 financial year.	CS4 – Caravan Parks
Undertake review of land availability and determine future land needs.	CS5 – Cemeteries
Commence agreed implementation of outcomes of an adopted Community Wellbeing Plan.	CS6 – Community
Implement an adopted the Customer Surveying Strategy actions	CS9 – Customers
Commence implementation of agreed outcomes from review of Economic Development services including tourism and event services undertaken in 2023-24 – phase 1	CS10 – Economic Development CS21 – Tourism
Commence implementation of adopted Council Event Management Framework.	CS11 – Events
Review the requirements for an electronic bookings management system and provide recommendation for future improvements – carried forward from 2023-24	CS12 – Facilities and Community Land
Commence 18-month review of community land management plans, registers and undertaken engagement needs	CS12 – Facilities and Community Land
Commence implementation of agreed Growth and Infrastructure Investment Strategy actions	CS15 – Land Use and Development
Continue to plan and advocate for infrastructure provisions and development policies that align with Council's strategic vision for the Concordia Growth Area in the proposed Master Planning and Code Amendment.	CS15 – Land Use and Development
Commence implementation of the outcomes of the Strategic Directions Review of the Barossa Character District Overlay Code Amendment	CS15 – Land Use and Development
Undertake review of stage 2 of the Library Review outcomes for consideration by the Executive Leadership Team and Council	CS16 – Libraries
Commence implementation of high yield actions arising from the agreed Carbon Management Plan	CS17 – Natural Resources
Continue to partner with industry to achieve a long term sustainable water supply and security to the Barossa.	CS17 – Natural Resources
Continue to provide Social Inclusion training for all staff across the Organisation and coordinate a 'Whole of Organisation' approach to social inclusion	CS19 – Social Inclusion
Continue to develop ongoing relationships with Ngadjuri, Peramangk and Kaurna Nations and potential pathways for reconciliation and recognition	CS19 – Social Inclusion
Undertake review of the Disability Access and Inclusion Plan to align with the new State level plan	CS19 – Social Inclusion
Undertake structural review of Volunteer Service model and delivery service.	CS22 – Volunteers
Analyse, negotiate and execute a new waste management contract renew or commence market approach	CS23 – Waste Management
Continue to implement system, infrastructure, training and other needs to protect Council system and data through implementation of the Cyber Security plan and highlighted investments for 2024-25.	BS1 – Business Technology
Modernise TechnologyOne through implementation of HR and Budgeting Systems	BS2 – Continuous Improvement
Complete Elector Representation Review	BS4 – Council and Committees
Implement Enterprise Budgeting module in TechnologyOne	BS6 – Finance
Complete a review of the Office of the Mayor and CEO function, structure, service delivery model (carried forward from 2023-24)	BS7 – Governance
Complete automation of policy and process review systems and processes	BS9 – Information
Implement outcomes of 2023-24 review of Contractor and Contract Register requirements and identify new software solution for electronic contract and contractor management	BS11 - Procurement
Develop rolling Strategic Forward procurement plan for key areas of spend	BS11 - Procurement
Implement and embed amendments approved by Council from the review of the Community Plan from 2023-24	BS13 – Strategic / Legislative Planning and Reporting
Continue to plan for, collaborate and advocate on matters related to the Concordia growth area development aligned with the State program and Council project plan.	BS13 – Strategic / Legislative Planning and Reporting

In support of service provision for 2024/25

The following graph shows operating expenditure for the 2024/25 year by the following functions in support of the provision of the services outlined. (Estimated Full Cost Attribution has been applied to the draft budget. This is an allocation of internal services to external services and does not affect the overall net result).

FUNCTIONS

Administration (includes interest payable on loans), Business Undertakings, Community Amenities, Community Support, Cultural Services, Economic Development, Governance, Environment, Health Services, Library Services, Public Order and Safety, Recreation, Regulatory Services, Transport, Waste Management


Operating Exenses By Functional Service Level - $50.2M
25.0%
20.0%
15.0%
10.0%
5.0%
0.0%
11.6%
2.5%
4.6%
2.5%
3.3%
6.0%
6.5%
1.7%
4.0%
0.9%
12.3%
6.2%
19.2%
7.4%
11.4%
Administration
Community Amenities
Community Support
Cultural Services
Economic Development
Environment
Governance
Health Services
Library Services
Public Order and Safety
Recreation
Regulatory Services
Transport
Waste Management
Wastewater, Property and Caravan Parks

2024/25 CAPITAL INVESTMENT

In support of service provision for 2024/25

Capital Program 2024/25	
Description	**2024/25 Budget**
(Items noted as 'Carried Forward' are items transferred from 2023/24 Budget)	
Development and Community Services	**80,919**
Library books	80,919
Infrastructure and Environmental Services	**33,170,555**
Building Renewal	**480,000**
Asset renewal The Rex	100,000
Old Union Chapel – main hall flooring renewal	35,000
Kegel Club – Tanunda Recreation Park – Clubrooms rebuild	172,000
Public Toilet renewal program – year 1 of multiyear program	143,000
Office Fitout Renewal	30,000
Footpath Renewal	**589,590**
Bilyara Road Tanunda – Elizabeth Street to Park Street	10,000
Fifth Street Nuriootpa – First Street to Old Kapunda Road	16,000
Hospital Road Mt Pleasant – Phillips Street to Giles Thorpe Crescent	14,000
Lyndoch Valley Road Lyndoch – 130m before railway line to footbridge	10,000
Margaret Street Williamstown – Queen Street to end	25,000
Mill Street Tanunda – Edwards Street to MacDonnell Street and Murray Street to Edward Street	27,000
Mount Crawford Road Williamstown– Wild Street to Charles Street	14,000
North Street Angaston – Dean Street to Schilling Street	28,000
Park Street Angaston – Christian Street to Dean Street	16,000
Park Street Tanunda – Langmeil Road to Bilyara Road	16,000
Penrice Road Nurioopta – Murray Street to end bitumen and concrete	45,000
Penrice Road Angaston – Breakneck Hill Road to Murray Street	20,000
Second Street Nuriootpa – Gawler Street to First Street	26,000
Tolley Reserve Nuriootpa – Within Reserve	39,000
Cross Street Angaston – Tyne Street to Middle Street and Middle Street to Moculta Road	28,000
Dean Street Angaston – Schilling Street to end of bitumen	8,000
Bethany Road Bethany - In front of Church	16,000
Gilbert Street Lyndoch – Foster Street to Kleinig Street	12,000
Truro Road Moculta – Sarah Street to Jane Street	19,000
Queen Street Williamstown – Margaret Street to 42 Queen Street	100,000

Project Management	100,590
The Big Project, Recreation, Sport and Open Spaces	**23,843,882**
Lyndoch Recreation Precinct Redevelopment and Expansion	15,000,000
Creative Industries Centre (grant approval pending)	7,657,100
Nuriootpa Soccer Development – Completion of Clubrooms (carried forward)	859,411
Tanunda Recreational Park Playground – Fencing	15,000
Project Management	312,371
Motor Vehicles, Plant and Equipment	**818,775**
General Inspector, Office and Other Vehicles (part carried forward)	335,775
Minor Plant – Depots	50,000
Security System Updates	25,000
Loader Replacement	408,000
Parks and Gardens	**104,900**
Playgrounds New and Upgrade	74,900
Playground Equipment Renewal	30,000
Road Resheeting	**1,600,776**
Trial Hill Pewsey Vale – 2.60 kms	147,408
Jutland Road Eden Valley – 1.80 kms	117,752
Allendale Road Kalbeena– 1.90 kms	121,454
Bastion Hill Road Moculta – 1.19 kms	87,035
Berryfield Road Lyndoch – 1.66 kms	75,550
High Eden Road Flaxman Valley – 2.12 kms	145,438
Kalbeeba Road Kalbeeba – 0.35 kms	22,534
Keyneton Road Keyneton – 0.37 kms	25,743
Koch Road Krondorf – 0.92 kms	58,663
Rifle Range Tanunda – 1.07 kms	67,881
Rosedale Scenic Rodedale – 2.76 kms	154420
Mount Road mt Crawford – 2.81 kms	171,723
Wirra Wirra Road Pewsey Vale – 1.89 kms	135,000
Cromer Road Cromer – 2.50 kms	163,544
Blackwood Road Cromer – 1.63 kms	106,631
Road Resealing	**1,585,028**
Light Pass Road Angaston - Siegersdorf Road Surface change to Spray Sealed 38m South	111,090
Light Pass Road Angaston - Surface change to Siegersdorf Road	
Siegersdorf Road Angaston - Surface change to Light Pass Road	
Siegersdorf Road Angaston - Light Pass Road to Surface change Spray Sealed 40m E	
Baird Street Nuriootpa - Macarthur Street to Flinders Street	125,877
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
Acacia Street Tanunda - 64m from Krieg Street- Carob Street	61,060
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
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
Bethany Road Tanunda - Biscay Road to Menge Road (subject to grant application)	
Basedow Road Tanunda - Murray Street to MacDonnell Street	110,855
Basedow Road Tanunda - MacDonnell Street to Railway Line	
Carob Street Tanunda - Braunack Avenue to Acacia Street	29,186
Falkenberg Street Tanunda- Barossa Valley Way to end	16,160
Magnolia Road Tanunda - Menge Road to Surface change	137,610
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	
Menge Road Tanunda - Magnolia Street to Surface change-Spray sealed	
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
Project Management	112,178
Road Construction / Reconstruction	**1,148,500**
Fife Street Angaston – from gravel to two coat sealed surface	398,500
Keyneton Road Keyneton – year 2 – from gravel to two coast sealed surface	750,000
Kerbing Upgrades	**122,500**
Elizabeth Street Tanunda – Left 195m	15,000
Gilbert Street – Lyndoch – Left 129m	10,500
Gilbert Street – Lyndoch – Right 157m	12,000
Kleinig Street- Lyndoch – Left 55m	6,000
Magnolia Street Tanunda – Left 158m	12,500
Melrose Street Mount Pleasant - Right 245m	21,500
Murray Street Angaston – Right 106m	9,000
Murray Street Tanunda – Right 253m	25,500
Gramp Avenue Angaston – Left 118m	10,500
Stormwater	**984,825**
Baird Street, drainage upgrade – stage 2	500,000

Calton Road to Hameister Court Drainage Kalbeeba (carried forward)	367,901
Project Management	116,924
Streetscaping	**88,500**
Streetscaping - unallocated	88,500
Community Wastewater Management System (CWMS)	**2,203,279**
Gravity Mains Asset Management	60,000
Gooden Drive Pump Station Upgrade	320,000
Gooden Drive Pump Station Rising Main	320,000
Lagoon and Infrastructure Tanunda	65,840
Pump Station and Infrastructure	83,480
Water reuse infrastructure	42,300
Lyndoch Waste Water Treatment Plant Pumps	16,400
Lyndoch Waste Water Treatment Plant – Upgrade	50,000
Springton Waste Water Treatment Plant	240,000
Nuriootpa Treatment Plant Stage 1 - completion	900,000
Operation Emergency IP and Manhole Repairs/Replacement	30,000
Operation Emergency Drain Repairs	20,000
Operation Construction of New Inspection Points	12,000
Project Management	43,259
Corporate Services and Business Innovation	**300,000**
Continuous Improvement and Reform Program - ICT Software/Hardware	300,000
Nuriootpa Centennial Park Authority	**200,733**
Nuriootpa Main Oval Lighting Upgrade (awaiting confirmation from NCPA)	175,733
Vehicle Change Over	25,000

Disclaimer: Capital items are a target program and subject to variation, alterations and additions to this list may occur throughout the year.   Items noted as 'Carried Forward' are items transferred from the 2023/24 budget.

2024/25 GRANTS, CONTRIBUTIONS AND ASSET SALES

Grants, Contributions and Asset Sales 2024/25	
Description	**2024/25 Budget**
The Big Project	**5,769,625**
Lyndoch Recreation Park Precinct Redevelopment and Expansion – Barossa Districts Contribution	300,000
Local Community Infrastructure Program (carried forward)	891,075
Lyndoch Recreation Park Precinct Redevelopment and Expansion – Sport and Recreation Grant (carried forward)	500,000
Creative Industries Centre – Growing Regions Fund Program and State Open Spaces Fund (awaiting outcome)	4,078,550
Nuriootpa Centennial Park Authority	**20,000**
Soccer Club contribution	20,000
Infrastructure and Environmental Services	**303,888**
Vehicle and Equipment Trade-in Sales - Motor Vehicles and Plant	303,888
Bethany Road Reseal	400,000
Grand total	**6,493,513**

Council is budgeting expenditure of $71.7m in 2024/25 on the delivery of services, programs, maintenance of assets (not including depreciation), replacement, new and upgraded assets and loan servicing. Estimated full cost attribution has been applied in this plan. Full cost attribution is an allocation of internal services to external services and does not affect the overall budget position of Council. It will be included in the final version of this plan for adoption after Public Consultation.

OPERATING REVENUE

The 2024/25 Budget provides for operating revenue increase from the 2023/24 second quarter Budget Update of $46.0m to $49.4m. Recurrent revenue streams of Council are:

$m	%	Type	Description
39.840	80.58%	General Rates and Service Charges	General rates on properties as well as service rates (i.e. sewerage and refuse/recycling rates).
3.991	8.07%	User Pay Charges set by Council	Charges for the Council's fee based facilities and services such as caravan parks, swimming pools, community halls, cemeteries and refuse dump fees .
3.987	8.06%	Grants and Subsidies	Council seeks to attract as much grant funding from other tiers of government as possible, thereby reducing the reliance on other revenue streams.
0.799	1.62%	Investment, Reimbursements and Other Income	Interest received on Council's internal cash reserves and deposits, Reimbursements for work undertaken and Other Income.
0.825	1.67%	Statutory Charges set by State Government	Fees and charges set by State Government regulation and received by the Council for regulatory functions undertaken such as assessment of development and building applications, and dog control management.
49.442	**100%**	**Total**	

OPERATING EXPENDITURE

The 2024/25 Budget provides for operating expenditure to increase from the 2023/24 second quarter Budget Update of $47.8m to $50.2m. Full Cost Attribution has been applied - this is an allocation of internal services to external services and does not affect the overall net result. Recurrent expenditures incurred by Council are:

$m	%	Type	Description
18.826	37.52%	Contractual Services, Materials and Other Expenses	Payments for external provision of services. Payments for physical goods such as water, fuel, energy, road materials, office consumables and administrative costs. Includes expenses not separately classified above such as insurances, postage, telephone, government levies, contributions and donations.
18.382	36.63%	Employee Costs	All labour related expenses such as wages and salaries, and on-costs such as allowances, leave entitlements and employer superannuation.
10.816	21.56%	Depreciation	Annual consumption of Council's fixed assets (e.g. infrastructure, equipment, buildings, etc) over their useful lives.
2.155	4.29%	Finance Costs	Costs of financing Council's activities through borrowings.
50.179	**100%**	**Total**	

Council plans to raise a net sum of $32.254m from general rates in 2024/25 (which includes projected growth of 1.0% but excludes service charges and the State Government Landscape Board levy).

Council recognises that ratepayers would like increases to their rates to be as low as possible, however it is necessary to ensure that current services are properly funded and can continue to be delivered without significantly impacting standards or passing on a financial burden to future ratepayers or cutting services utilised by the community. Current assets and infrastructure owned by Council deteriorate over time through wear and tear and must be replaced or renewed at appropriate intervals in order to prolong their lives and continue to deliver services to the community.

The increase in rate revenue will provide the necessary funding to meet the programmed upgrade, renewal and replacement plans and growth investments in place as outlined in the Long-Term Infrastructure and Asset Management Plan, ensuring that existing services to the community will be maintained.

The indexation applied to general rate revenue not including fixed charges for 2024/25 is 4.3% per annum. The growth in assessment numbers from last year is currently at 0.83%. The SA Local Government Price Index is 4.8% (December 2023) and the general Consumer Price Index Adelaide all Groups is 4.3% as at March 2024.

Council is aware of the impact on ratepayers and is committed to providing and developing options to ease the rate burden through increasing its own efficiency and by providing those under hardship with appropriate alternatives to suit their circumstances.

RATING POLICY

Section 147 of the *Local Government Act 1999* provides Council with the power to rate all land within The Barossa Council, except for land specifically exempted, such as Crown land and land occupied by Council.

Council is mindful of its responsibility to continually review its rating policy to ensure it is fair and equitable on its residents. The current Rating Policy is available for inspection at all Council branches and can be downloaded from Council's website at barossa.sa.gov.au (Council rates are exempt from GST).

LAND VALUATION METHOD

Council uses the capital value determined by the Office of the Valuer General as the basis for valuing land and calculating rates.

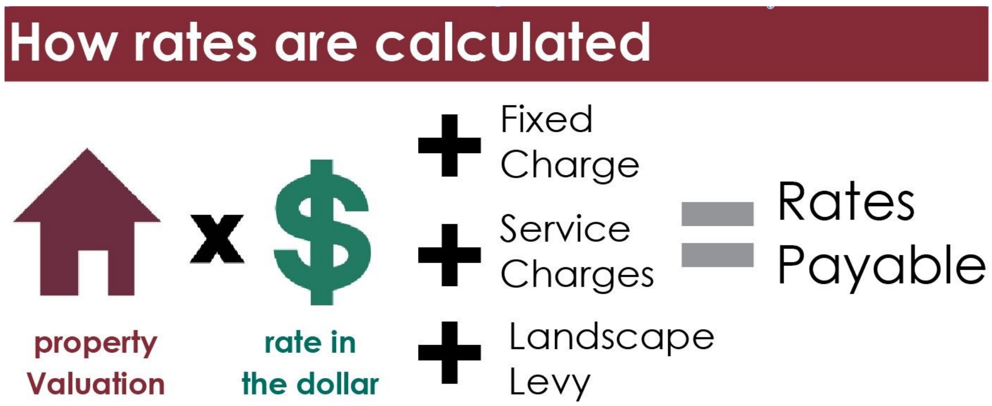
Council considers that this method provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

The equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more taxes than ratepayers of lesser wealth.

Property value is a relatively good indicator of market value of a property, providing the fairest method of calculating rates.

The total property rateable valuations provided by the Office of the Valuer General as at 6 April 2024 was $8,149,113,522, an increase of 11.19% over last year, this includes growth in assessments of 0.83% (to date). The table includes valuation movements within Local Government Categories, eg. vacant land to residential for house builds.

Local Govt. Category	Total Valuation Movement
Residential	11.87%
Commercial	10.59%
Industry – Light	14.73%
Industry – Other	3.26%
Primary Production	9.11%
Vacant Land	31.34%
Other	20.40%



DIFFERENTIAL RATES

Council applies differential general rates based on the land use of the property, as outlined in the Local Government Category and Land Use tables which are on page 36.

FIXED CHARGE

As part of the general rates, Council applies a fixed charge component so that all rateable properties make a fixed contribution towards the cost of administering Council's activities. The fixed charge has increased from $420 to $438 per assessment.

STATE GOVERNMENT LEVIES

Council collects a regional Landscape Levy on behalf of Northern and Yorke Landscape Board on all rateable properties. In this capacity, Council is operating as a revenue collector for the State Government and does not retain the revenue or determine how it is spent. Further information is available from the Board. The Board has increased the amount payable by 5.9%.

MANDATORY REBATES

Council is required under the *Local Government Act 1999* to rebate rates payable on some land. Specific provisions are made for land used for specific purposes, e.g. health services, public cemeteries and educational institutions.

SERVICE RATES & CHARGES

Council provides various prescribed services pursuant to Section 155 of the Local Government Act 1999 which includes community wastewater management systems, refuse collection and kerbside recycling service.

The cost of these services, including a component for future capital works where appropriate, is recovered from those ratepayers utilising the service. Council is budgeting to recover:

1. $3.440m for the service rates and charge for providing community wastewater management systems.
2. $3.196m for the service charges for providing refuse, recycling and green waste services.

DISCRETIONARY REBATES

Discretionary rebates may be applied by Council on land used for community purposes under Section 166 of the Act.

GENERAL RATE CAPPING – RESIDENTIAL AND PRIMARY PRODUCTION

Council offers a rebate of general rates (excluding the fixed charge) which constitutes the principal place of residence of a principal ratepayer where the increase in general rates levied upon a property exceeds the 2023/24 general rates levied by more than:

- 7.5% for ratepayers on fixed government incomes;
- 15% for other ratepayers

Rate rebate, remission, relief and capping application forms with other eligibility criteria are available on-line on Council's website barossa.sa.gov.au, from Council's Principal Office or any branch office.

CONCESSIONS AND POSTPONEMENT

In order to support ratepayers who are in receipt of fixed incomes, there are concessions are available for eligible pensioners. The 'Cost of Living Concession Payment' is paid *directly to eligible concession holders by the State Government* and the concession for Community Wastewater Management System (CWMS), which will also be paid directly by the State Government. The Department of Human Services administer all State concessions and Council has no part in approving or providing these concessions. In accordance with the *Local Government Act 1999*, persons who hold a Seniors Card may apply to postpone payment for any amount in excess of $500 ($125 per quarter) for their principal place of residence.

Council encourages ratepayers who are experiencing difficulties in paying rates to contact Council on (08) 8563 8444 to discuss support that may be available to alleviate any financial hardship. Council treats such enquiries confidentially.

PAYING RATES

Council provides for quarterly payment of rates in September, December, March and June each year. Payments can be made via Council's website (barossa.sa.gov.au), B-Pay, Australia Post Billpay, by mail, allocated EFT payment or by cash/cheque/EFTPOS over the counter at the Nuriootpa or branch offices. If you would like to discuss alternative payment arrangements, please contact the Council on (08) 8563 8444.

SERVICE CHARGES

The adopted LTFP included an increase for Waste and CWMS service charges to ensure cost recovery and the service charge increase is rounded to the nearest dollar.

CWMS SERVICES

The Residential CWMS Service charge will increase from last year at $386 to $398. The Non-Residential CWMS service rate for each of the townships reduces from $0.001004 per dollar of the property valuation to $0.000920, a reduction of 8.4%. An annual charge for vacant allotments has been increased to $120 for all other vacant allotments where a CWMS connection fee has been paid but no wastewater is being discharged. Total capital expenditure for CWMS is $2.203m.

WASTE SERVICES

Overall, the refuse, recycling and green organics collection service charge has been increased from last year at $271 to $282.80. The 140L Refuse Bin has increased from last year at $130 to $137.50. Recycling has increased from last year at $70 to $71.70 and Green Organics increased from $71 to $73.60. The refuse collection service rate for 240L bins, available to commercial premises to upsize to 240L, has increased from last year at $169 to $178. The service charges are based on cost increases for collection and disposal.

IMPACT ON RATEPAYERS

The Annual Business Plan and Budget for 2024/25 for general rate revenue, not including the Fixed Charge, has been increased by 4.3%. Growth from new assessments is forecast to be 1.0% and is included in this budget.

For more information on the rate revenue increases please refer to the Long-Term Financial Plan (LTFP) section in this document.

The information on the following pages incorporates the overall rating and its impact using average valuations; rate changes for individual assessments will vary from these amounts.

Further information is provided in the following tables.

Statement on Expected Rate Revenue

Please note: These figures represent a considered estimate of Expected Rate Revenue based on the most current information available at the time of going out to consultation on the DRAFT Annual Business Plan and Budget (ABP&B). This information is updated regularly and therefore these figures may be subject to confirmation at the time of actual adoption of the ABP&B.

Expected Rates Revenue					
	2023/24 (as adopted)	**2024/25 (estimated)**		**Change**	**Comments**
General Rates Revenue					
General Rates (existing properties)	$31,340,427	$32,682,557	*(a)*	4.3%	Based on current estaimtes of valuations and grow th.
General Rates (new properties)		$313,404	*(b)*	1.0%	
General Rates (GROSS)	**$31,340,427**	**$32,995,961**	*(c)*		
Less: Mandatory Rebates	($545,000)	($568,435)	*(d)*		
General Rates (NET)	**$30,795,427**	**$32,427,526**	*(e)*	**5.3%**	
	(e)=(c)+(d)				
Other Rates (inc. service charges)					
Regional Landscape Levy	$821,926	$850,122	*(f)*		The Regional Landscape Levy is a State tax, it is **not retained** by council and they have increased the charge by 5.9%.
Waste collection	$3,020,318	$3,196,362	*(g)*		Increased costs of contract and disposal and general operations.
CWMS	$3,323,951	$3,440,289	*(h)*		Increased costs of general costs and general operations
	$37,961,622	$39,914,299			
Less: Discretionary Rebates	($160,000)	($166,880)	*(i)*		
Expected Total Rates Revenue	**$36,979,696**	**$38,897,297**	*(j)*	**5.2%**	Excluding the Regional Landscape Levy and minus Mandatory & Discretionary Rebates.
	(m)=(e)+(g)+(h)+(i)				
Estimated growth in number of rateable properties					
Number of rateable properties	**13,356**	**13,489**	*(k)*	**1.0%**	Based on grow th rate reaching 1%
	Actual	*Estimate*			
Estimated average General Rates per rateable property					
Average per rateable property	**$2,347**	**$2,446**	*(l)*	**4.2%**	Based on grow th rate reaching 1%
Estimated average rates and service charges for resident receiving all serices					
Average per rateable property	**$2,883**	**$3,001**		**4.1%**	

'Grow th' is defined in the regulations as w here new properties have been created w hich has added rateable properties to council's ratepayer base. Grow th can also increase the need and expenditure related to infrastructure, services and programs w hich support these properties and residents.

Councils use property valuations to calculate each rateable property's contribution to the required rate revenue total. Councils do not automatically receive more money because property values increase but this may alter how rates are apportioned (or divided) across each ratepayer (ie. some people may pay more or less rates, this is dependent on the change in value of their property relative to the overall valuation changes across the council area).
The total General Rates paid by all rateable properties w ill equal the amount adopted in the budget.

Notes

(d) Councils are **required** under the Local Government Act to provide a rebate to qualifying properties under a number of categories:

Health Services - 100 per cent	Religious purposes - 100 per cent	Royal Zoological Society of SA - 100 per cent
Community Services - 75 per cent	Public Cemeteries - 100 per cent	Educational purposes - 75 per cent

The rates w hich are foregone via Mandatory Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties w ho receive the rebate).

(e) Presented as required by the *Local Government (Financial Management) Regulations 2011* reg 6(1)(ea)

Please Note: The percentage figure in *(e)* relates to the change in the total amount of General Rates revenue to be collected from all rateable properties, not from individual rateable properties (ie. individual rates w ill not necessarily change by this figure).

(f) Councils are required under the *Landscape South Australia Act 2019* to collect the levy on all rateable properties on behalf of the State Government. The levy helps to fund the operations of regional landscape boards w ho have responsibility for the management of the State's

(h) Community Wastew ater Management Systems

(i) A council **may** grant a rebate of rates or service charges in a number of circumstances. The rates w hich are foregone via Discretionary Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties w ho

(j) Expected Total Rates Revenue excludes other charges such as penalties for late payment and legal and other costs recovered.

(k) 'Grow th' as defined in the *Local Government (Financial Management) Regulations 2011* reg 6(2)

Statement on Expected Rate Revenue

Please note: These figures represent a considered estimate of Expected Rate Revenue based on the most current information available at the time of going out to consultation on the DRAFT Annual Business Plan and Budget (ABP&B). This information is updated regularly and therefore these figures may be subject to confirmation at the time of actual adoption of the ABP&B.

*Expected Rates Revenue *(based on current property growth information)*

	Total expected revenue			No. of rateable properties		Average per rateable property				Cents in the $
	2023/24	**2024/25**	**Change**	2023/24	**2024/25**	2023/24	**2024/25**		**Change**	**2024/25**
Land Use (General Rates - GROSS)										
Residential	$13,494,646	**$14,326,401**	**6.2%**	9752	**9755**	$1,384	$1,469	*(p)*	**$85**	**0.002790**
Commercial - Shop	$727,987	**$762,381**	**4.7%**	256	**252**	$2,844	$3,025	*(p)*	**$182**	**0.004360**
Commercial - Office	$146,803	**$160,706**	**9.5%**	71	**73**	$2,068	$2,201	*(p)*	**$134**	**0.004360**
Commercial - Other	$1,326,158	**$1,414,339**	**6.6%**	356	**354**	$3,725	$3,995	*(p)*	**$270**	**0.004360**
Industry - Light	$95,232	**$104,403**	**9.6%**	43	**44**	$2,215	$2,373	*(p)*	**$158**	**0.004300**
Industry - Other	$3,942,854	**$4,219,052**	**7.0%**	90	**91**	$43,809	$46,363	*(p)*	**$2,554**	**0.014850**
Primary Production	$5,222,112	**$5,149,487**	**-1.4%**	2174	**2159**	$2,402	$2,385	*(p)*	**-$17**	**0.002666**
Vacant Land	$634,323	**$833,127**	**31.3%**	466	**518**	$1,361	$1,608	*(p)*	**$247**	**0.005590**
Other	$370,112	**$383,239**	**3.5%**	148	**143**	$2,501	$2,680	*(p)*	**$179**	**0.004300**
Total Land Use	**$25,960,227**	**$27,353,136**	**5.4%**	**13,356**	**13,389**	**$1,944**	**$2,043**	*(p)*	**$99**	

The above information is general rates only for each Land Use. Note: a rate notice also includes the fixed charge, Landscape Levy and w here relevant service charges. Service charges include Waste Services for Refuse, Recycling and Green Organics and Community Wasterw ater Management Systems (CWMS).

Fixed Charge

	Total expected revenue			Charge			
	2023/24	**2024/25**	**Change**	2023/24	**2024/25**		**Change**
Fixed Charge	$5,380,620	**$5,544,068**	**3.0%**	$420	**$438**	*(q)*	**$18**

This revenue amount is **included** in the General Rates GROSS figure at *(c)*.

Adopted valuation method

Capital Value/Site Value/Annual Value

Council has the option of adopting one of three valuation methodologies to assess the properties in its area for rating purposes:
Capital Value – the value of the land and all improvements on the land;
Site Value – the value of the land and any improvements w hich predominantly affect the amenity of use of the land, such as drainage w orks, but excluding the value of buildings and other improvements (Note: Site Value w ill cease to be an option from 1 Sept 2023); or
Annual Value – a valuation of the rental potential of the property.

Council uses the capital value determined by the State Valuation Office as the basis for valuing land and calculating rates. Council considers that this method provides the fairest method of distributing the rate burden across all ratepayers on the follow ing basis:
- The equity principle of taxation requires that ratepayers of similar w ealth pay similar taxes and ratepayers of greater w ealth pay more taxes than ratepayers of lesser w ealth;
- Property value is a relatively good indicator of market value of a property, providing the fairest method of calculating rates.

Notes

(p) Average per rateable property calculated as General Rates for category, including any fixed charge or minimum rate (if applicable) but excluding any separate rates, *divided* by number of rateable properties w ithin that category in the relevant financial year.

(q) A fixed charge can be levied against the w hole of an allotment (including land under a separate lease or licence) and only one fixed charge can be levied against tw o or more pieces of adjoining land (w hether intercepted by a road or not) if they are ow ned by the same ow ner and occupied by the same occupier. Also if tw o or more pieces of rateable land w ithin the area of the council constitute a single farm enterprise, only one fixed charge may be imposed against the w hole of the land.

PERFORMANCE MEASURES

Measuring and monitoring performance is important to ensure our objectives are achieved and services are delivered to our community. Council monitors financial performance through its **Business Planning Framework** (refer also to the section on "Strategic Directions"). This includes:

Monthly Financial Reports which regularly track Council finances;

Quarterly Budget Reviews which outline financial performance against the Annual Business Plan and Budget;

Audited Financial Statements which are included in the Annual Report as required under the *Local Government Act 1999*;

The Annual Report which describes the performance of Council on objectives set in the Annual Business Plan and Budget;

Council's Community Plan 2020-2040 includes the long term objectives and strategies Council is striving to achieve. The Community and Corporate plans are used to form the Annual Business Plan and Budget.

To provide advice and recommendations on financial and governance matters, Council has appointed an Audit Committee which includes independent members with qualifications and experience in related disciplines.

KEY PERFORMANCE INDICATORS

Council has a number of financial Key Performance Indicators (KPI's) which measure the impact of the annual budget on Council's financial position. Each of these indicators, together with associated comments, is outlined below:

Indicator Legend:	**Target Not Met**	**Target At Risk**	**Target Met**

Forecast is the second Budget Update for the year, adopted by Council at the February meeting and material financial information received since that time has been included.

Individual years are shown within the Long Term Financial Plan section in this document from including a rolling 3 year period on selected KPIs.

Key Performance Indicator 1: Operating Result ($'000)

Council's target is to achieve an operating break-even position, or better, over any ten year period. The operating result for 2024/25 is forecast as a deficit of $742k. The cumulative ten year period operating surplus is forecast at $11.310m surplus, for more information refer to LTFP section within this plan. The Federal Government paid $2.086m from the 2024/25 financial assistance grants early on 29 June 2023, therefore impacting the operating result for the 2023/24 financial year forecast; this indicator shows an adjusted underlying budget position.

Year	2021/22 Actual $'000	2022/23 Actual $'000	2023/24 Forecast Q2+ $'000	2024/25 Budget $'000
Result	2,749	949	(1,764)	(737)
Underlying Result			Adjusted for early financial grant payments made in 2022/2023 321	
Status				
Underlying Status			Adjusted Indictor 	

Key Performance Indicator 2 Operating Surplus/(Deficit) Ratio

Expresses the projected Operating Surplus/(Deficit) result as a percentage of Operating Revenue. Council has set a target too achieve an operating surplus ratio of between -2% to 10%. The forecast is ratio within the target range at (1.2%). When removing the prepayment of grants as explained above for the 2023/24 financial year the ratio is 0.7 well within the indicator range.

Year	2021/22 Actual	2022/23 Actual	2023/24 Forecast Q2+	2024/25 Budget
Result	6.4%	2.1%	(3.8%)	(1.5%)
Underlying Result			Adjusted for early financial grant payments made in 2022/2023 0.7%	
Status				
Underlying Status			Adjusted Indictor 	

Key Performance Indicator 3-1: Net Financial Liabilities ($'000)

Council has set a target that Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero the target is met.

Year	2021/22 Actual $'000	2022/23 Actual $'000	2023/24 Forecast Q2+ $'000	2024/25 Budget $'000
Result	1,773	9,238	25,268	43,567
Status				

Key Performance Indicator 3-2: Net Financial Liabilities Ratio

Expresses the projected Net Financial Liabilities as a percentage of total operating revenue for each year. It is Council policy (and industry best practice) that this ratio shall not exceed 100%. Council has set the target that a Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue the target is met.

Year	2021/22 Actual	2022/23 Actual	2023/24 Forecast Q2+	2024/25 Budget
Result	4%	20%	55%	89%
Status				

Key Performance Indicator 4: Asset Renewal Funding Ratio

Expresses the rate by which assets are wearing out and being replaced by comparing capital outlays on renewal/replacement to the Infrastructure Asset Management Plans. Council has set the following target: Capital outlays on renewing/replacing assets net of proceeds from sale of replaced assets is greater than 80% but less than 110% of Infrastructure Asset Management Plans. A substantial amount of 'Upgraded' asset work completed each year is partly renewing components of existing assets. The calculation to compile this ratio does not include any upgrade costs as it is not considered 'renewal/replacement'. This is then effectively understating the expenditure for asset replacement and the ratio is not then reflecting the true actual net asset renewals. It is expected the renewal spend information will be more accurate when the four year review of the IAMP's is undertaken and the improvement plans from that work provides these projections pa. The target is exceeded.

Year	2021/22 Actual	2022/23 Actual	2023/24 Forecast Q2+	2024/25 Budget
Result	89%	108%	161%	133%
Status				

NON-FINANCIAL PERFORMANCE MEASURES

Council continues to review its Key Performance Indicators (KPIs) to improve the measurement of performance. This is part of Council's Community Plan, as well as continuous improvement initiatives related to Council's Business Planning Framework. Indicators measuring the performance of Council in relation to the Annual Business Plan are shown below.

They provide information with regards to Council's capacity to effectively deliver services to our community and the targets Council intends to meet. Council's performance against these indicators is then reported in the Annual Report each year.

Indicator	Description	Target
Theme 1 – Natural & Built Heritage		
Development Performance	% of development applications determined within statutory timeframes	90%
Theme 2 – Community & Culture		
Library Visits	The number of library visits and participation within the Barossa Council Area	5 visits per capita
Mutual Liability Claims	Number of successful Mutual Liability Claims against Council	3 or less per annum
Theme 3 – Infrastructure		
Asset Spending Ratio	Ratio of asset expenditure on renewal, replacement and upgraded assets and maintenance on assets	Between 100% and 150% of Depreciation
Theme 4 – Health & Wellbeing		
Waste Disposal Rate	Percentage of waste disposed to landfill	Less than 65%
Recycling Rate	Percentage of waste recycled	More than 35%
Theme 5 – Business & Employment		
Tourism Customer Satisfaction with Visitor Information Services	Average Customer Satisfaction Rating	4 or above
Visitor Information Centre Bookings	Annual Booking Revenue (Accommodation/Tours/Tickets)	100% of Budget
How We Work – Good Governance		
LGA KPI Audit Action Plan	Percentage of KPI Audit Actions Complete	90%
LGA Risk Review	Percentage risk review conformance	90%
Operational Expenditure Against Budget	Actual Operating Expenditure as a % of Budgeted Operating Expenditure	100%
Capital Expenditure Against Budget	Actual Capital Expenditure as a percentage of Budgeted Capital Expenditure	90%

The Barossa Council

BUDGETED FINANCIAL STATEMENTS 2024/25

BUDGETED FINANCIAL STATEMENTS

The following pages contain Council's budgeted financial statements, **including the Nuriootpa Centennial Park Authority (NCPA),** in a format consistent with the requirements of Regulation 5B of *the Local Government (Financial Management) Regulations*, comprising for the year ending 30 June 2023:

- **Statement of Comprehensive Income**
- **Statement of Financial Position**
- **Statement of Changes in Equity**
- **Statement of Cash Flows**
- **Uniform Presentation of Finances**

Please note: the format of the following Financial Statements is based on the 2020 Model Financial Statements.

STATEMENT OF COMPREHENSIVE INCOME

For the year ending 30 June 2024

	2023-24 Original Budget ($'000)	2023-24 Revised Budget* ($'000)	2024-25 Draft Budget ($'000)
Income			
Rates	37,892	37,892	39,840
Statutory Charges	828	830	825
User Charges	3,837	4,076	3,991
Grants, Subsidies and Contributions	1,471	2,139	3,987
Investment Income	152	175	150
Reimbursements	62	62	67
Other Income	772	843	582
Net Gain – Joint Ventures and Associates	0	0	0
TOTAL REVENUES	45,014	46,017	49,442
Expenses			
Employee Costs	17,478	17,572	18,382
Materials, Contracts and Other Expenses	18,426	18,733	18,826
Depreciation, Amortisation and Impairment	10,170	10,170	10,816
Finance Costs	1,285	1,286	2,155
Net Loss – Joint Ventures and Associations	0	0	0
TOTAL EXPENSES	47,359	47,761	50,179
Operating Surplus / (Deficit)	(2,345)	(1,744)	(737)
Asset Disposal & Fair Value Adjustments	(854)	(854)	(809)
Amounts Received Specifically for New or Upgraded Assets	2,838	1,391	5,740
Physical Resources Received Free of Charge	0	1,371	2,267
Net Surplus / (Deficit)	(361)	164	6,461
Transferred to Equity Statement	0	0	0
Other Comprehensive Income	0	0	0
Changes in revaluation surplus - infrastructure, property, plant & equipment	0	0	0
Total Other Comprehensive Income	0	0	0
Total Comprehensive Income	(361)	164	6,461

* Revised Budget is the Second Budget Update for the year, adopted by Council at the Februay 2024 meeting and material financial information received since that time has been included.

STATEMENT OF FINANCIAL POSITION

For the year ending 30 June 2024

	2023-24 Original Budget ($'000)	2023-24 Revised Budget* ($'000)	2024-25 Draft Budget ($'000)
Assets			
Current Assets			
Cash and Cash Equivalents	902	29	37
Trade and Other Receivables	2,703	2,951	2,956
Other Financial Assets	0	0	0
Inventories	391	245	245
Subtotal	3,996	3,225	3,238
Non-Current Assets Held for Sale	0	0	0
Total Current Assets	3,996	3,225	3,238
Non-current Assets			
Financial Assets	1,212	1,114	1,003
Equity Accounted Investments in Council	2,281	2,263	2,263
Infrastructure, Property, Plant and Equipment	439,067	439,537	483,233
Other Non-Current Assets	0	0	0
Total Non-current Assets	442,560	442,914	486,499
Total Assets	**446,556**	**446,139**	**489,737**
Liabilities			
Current Liabilities			
Trade and Other payables	5,429	5,074	5,077
Borrowings	22,644	18,230	35,479
Provisions	3,035	3,001	3,011
Total Current Liabilities	31,108	26,305	43,567
Non-Current Liabilities			
Borrowings	2,380	2,375	2,555
Provisions	1,073	682	682
Total Non-current Liabilities	3,453	3,057	3,237
Total Liabilities	**34,561**	**29,362**	**46,804**
Net Assets	**411,995**	**416,777**	**442,933**
Equity			
Accumulated Surplus	105,899	106,547	112,314
Asset Revaluation Reserve	293,089	296,016	317,847
Other Reserves	13,007	14,214	12,772
Total Equity	**411,995**	**416,777**	**442,933**

* Revised Budget is the Second Budget Update for the year, adopted by Council at the Februay 2024 meeting and material financial information received since that time has been included.

STATEMENT OF CHANGES IN EQUITY

As at 30 June 2024

	Accumulated Surplus ($'000)	Asset Revaluation Reserve ($'000)	Other Reserves ($'000)	Total Equity ($'000)
Balance at end of previous reporting period 30 June 2023 (Original Budget 2022/23)	105,899	293,089	13,007	411,995
Restated opening balance (Revised Budget)	104,411	296,016	14,214	414,641
Net Surplus / (Deficit) for year	(737)			(737)
Other Comprehensive Income	7,198	0	0	7,198
Gain on revaluation of infrastructure, property, plant	0	21,831	0	21,831
Transfer to accumulated surplus on sale of infrastructure, property, plant and equipment	0	0	0	0
Transfer between reserves	1,442	0	(1,442)	0
Balance at the End of Period	112,314	317,847	12,772	442,933

* Revised Budget is the Second Budget Update for the year, adopted by Council at the Februay 2024 meeting and material financial information received since that time has been included.

STATEMENT OF CASH FLOWS

As at 30 June 2024

	2023-24 Original Budget ($'000)	2023-24 Revised Budget* ($'000)	2024-25 Draft Budget ($'000)
Cash Flows from Operating Activities			
Receipts			
Operating Receipts	44,861	45,841	49,291
Investment Receipts	152	175	150
Payments			
Operating payments to Suppliers and Employees	(35,899)	0	0
LandFill rehabilitation expense	(362)	(36,300)	(37,198)
Finance Payments	(1,286)	(1,286)	(2,156)
Net Cash Provided by (or Used in) Operating Activities	7,466	8,430	10,087
Cash Flows from Investing Activities			
Receipts			
Amounts Specifically for New or Upgraded Assets	2,796	1,391	5,740
Sale of Replaced Assets	224	206	331
Repayments of Loans by Community Groups	101	101	106
Payments			
Expenditure on Renewal / Replacement of Assets	(8,031)	(10,574)	(10,369)
Expenditure on New / Upgraded Assets	(14,822)	(15,516)	(22,870)
Loans made to Community Groups	0	0	0
Net Cash Provided by (or Used in) Investing Activities	(19,732)	(24,392)	(27,062)
Cash Flows from Financing Activities			
Receipts			
Loans Received	14,000	12,400	20,600
Lease	0	0	0
Proceeds from Bonds and Deposits	0	0	0
Proceeds from Internal Borrowings	600	600	0
Payments			
Repayments of Borrowings	(977)	(977)	(3,603)
Repayment Lease Liabilities	(49)	(49)	(14)
Repayment of Bonds and Deposits	0	0	0
Repayment of Internal Borrowings	(600)	(600)	0
Net Cash Provided by (or Used in) Financing Activities	12,974	11,374	16,983
Net Increase / (Decrease) in Cash Held	708	(4,588)	8
Cash and Cash Equivalents at Beginning of Period	194	4,618	29
Cash and Cash Equivalents at End of Period	902	29	37

* Revised Budget is the Second Budget Update for the year, adopted by Council at the Februay 2024 meeting and material financial information received since that time has been included.

UNIFORM PRESENTATION OF FINANCES

For the year ending 30 June 2024

The following is a high-level summary of both operating and capital investment activities of the Council prepared in a uniform and consistent basis.

All Councils in South Australia voluntarily have agreed to summarise annual budgets and long term financial plans on the same basis.

The arrangement ensures that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

Uniform Presentation of Finances

for the year ending 30 June 2024

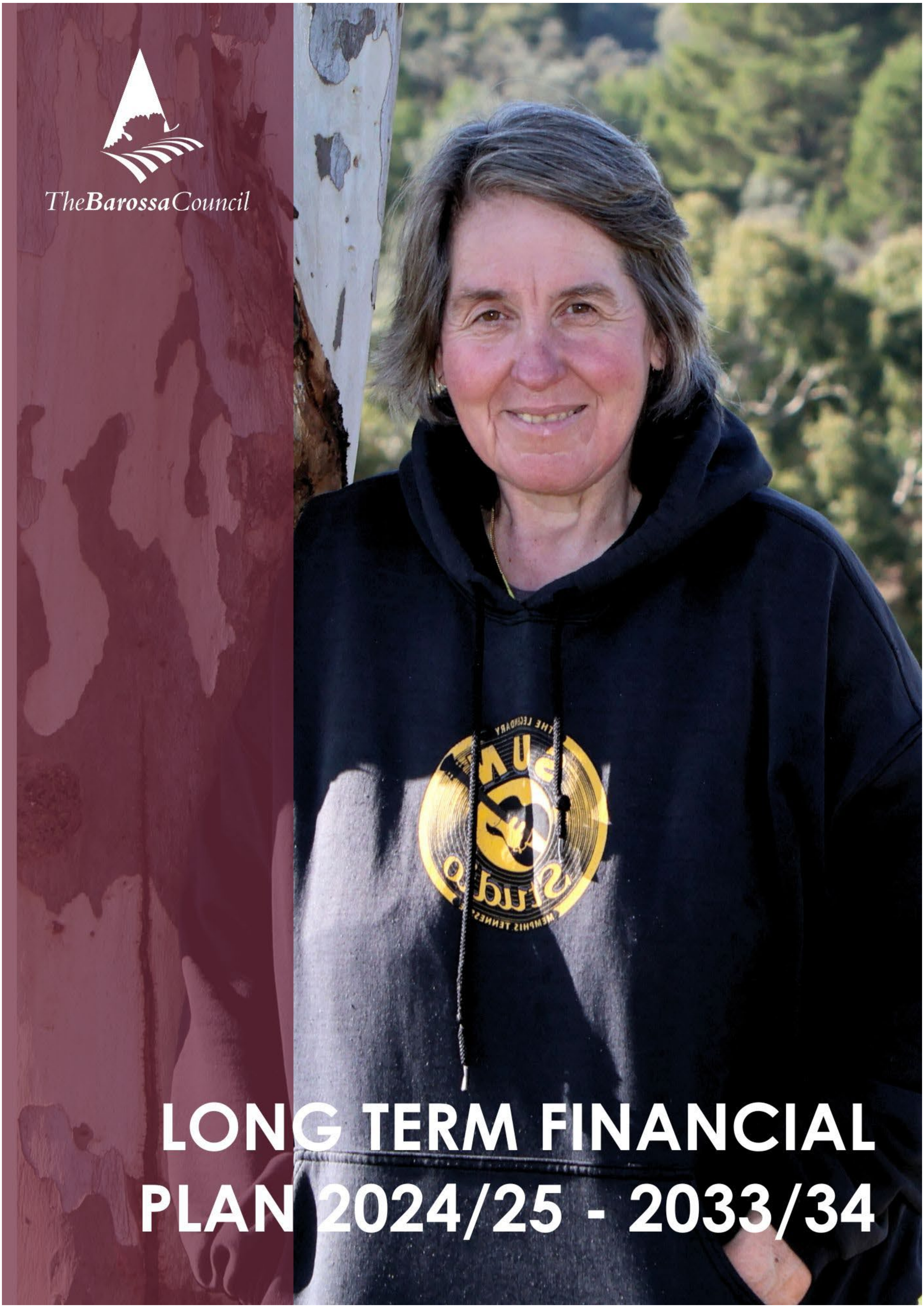
The following is a high level summary of both operating and capital investment activities of the Council prepared in a uniform and consistent basis.

All Councils in South Australia voluntarily have agreed to summarise annual budgets and long term financial plans on the same basis.

The arrangement ensures that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

	2023-24 Original Budget ($'000)	**2023-24 Revised Budget* ($'000)**	**2024-25 Draft Budget ($'000)**
Income	45,014	46,017	49,442
Less Expenses	(47,359)	(47,761)	(50,179)
Operating Surplus / (Deficit)	(2,345)	(1,744)	(737)
Less Net Outlays on Existing Assets			
Capital Expenditure on Renewal and Replacement of Existing Assets	(8,031)	(10,574)	(10,369)
Less Depreciation, Amortisation and Impairment	10,170	10,170	10,816
Less Proceeds from Sale of Replaced Assets	224	206	331
	2,363	(198)	778
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets	(14,822)	(15,516)	(22,870)
Less Amounts Received Specifically for New and Upgraded Assets	2,796	1,391	5,740
Less Proceeds from Sale of Surplus Assets	0	0	0
	(12,026)	(14,125)	(17,130)
Net Lending / (Borrowing) for Financial Year	(12,008)	(16,067)	(17,089)

* Revised Budget is the Second Budget Update for the year, adopted by Council at the Februay 2024 meeting and material financial information received since that time has been included.



The Barossa Council

LONG TERM FINANCIAL PLAN 2024/25 - 2033/34

ASSUMPTIONS AND FINANCIAL INDICATORS

Under the *Local Government Act 1999*, Councils are required to have a **Long Term Financial Plan (LTFP)** (for a minimum period of 10 years). This Long Term Financial Plan (LTFP) has been declared by The Barossa Council as a Strategic Management Plan pursuant to Section 122(8) of the *Local Government Act 1999*. This document subsequently reflects an annual review of Council's Long Term Financial Plan and acts as a starting reference point in the formulation of Council's Annual Business Plan and Budget 2024/25.

The Long Term Financial Plan is designed as a 'high-level' document that summarises the future planning of Council's financial operations – particularly in relation to key components such as rate movements, service levels to our community, major infrastructure asset replacement/renewal, loan indebtedness and internal cash reserves.

On this basis and given the 'high-level' nature of the document, the Plan has been developed based on a number of key assumptions previously discussed and endorsed by Council. Further, Council has also previously endorsed a number of strategic financial policies which have also driven the formulation of the Plan.

Section 122 of the *Local Government Act 1999* also prescribes that Councils must have a Long Term Infrastructure and Asset Management Plan to guide the future replacement, renewal and maintenance of our significant fixed asset base. Council's Infrastructure and Asset Management Plan (IAMP) was adopted by Council in February 2023, with an ongoing review process to provide improved asset data and information.

Consequently, in recognition of this, it is appropriate that a cautious and conservative approach be undertaken with financial modelling as part of the update to the Long Term Financial Plan.

With a significant fixed asset base being predominantly comprised of major community infrastructure such as roads, footpaths, stormwater drainage and community wastewater management systems, it is imperative that there is an appropriate link and consistency between the Infrastructure and Asset Management Plan and the Long Term Financial Plan, towards ensuring that the Long Term Financial Plan provides for the necessary capital outlays (as identified in the Infrastructure and Asset Management Plan) for the renewal and replacement of existing community assets – herein referred to as 'non-discretionary' capital expenditure.

GENERAL ASSUMPTIONS

- Long term financial plans (LTFP) have been prepared to measure and check financial sustainability for Council and its component operations.
- The LTFP reflects existing recurrent service levels to our community being maintained. Council's budget process considers on-going service delivery and commitments and new expenditure items or initiatives.
- The LTFP does not include the Concordia development, this is currently being modelled and is estimated to be available when adopting the 2024/25 financial year budget and associated LTFP update.
- 92% of the capital program is achieved and the remainder of 8% is carried forwards as works in progress or not commenced. The cash flow estimates align to the 92% capital program spend; historically this is the upper performance outcome.

OPERATIONS

- General Rate Revenue and Service Charges increments have been reviewed to ensure funding and service level provision is maintained in line with sustainability requirements.
- Operating Costs for Employee, Contractors and Materials have been based on a recalculation of budgets based on current expenditure trends, contractual arrangements and estimates for inflation and other cost growth.

- Depreciation has been calculated on existing asset classes, structures, valuation, and condition rating; asset componentisation has been included as appropriate to selected asset types. A review of useful lives, asset condition and replacement cost of all assets and components is an ongoing task refining the data.
- The LTFP assumes that the Federal Government budget will continue to supplement South Australia road funding application through Supplementary Road Funding and reflect revenue of $268K in the year 2024/25 and indexed into future years.
- The Roads to Recovery (RTR) grant funded program will continue in 2024/25. The Federal Government budget has announced an increase in the roads to recover payment estimated to be $111K; funding is being used to increase footpath replacement.
- Full Cost Attribution - an allocation of internal services to relevant charge areas has been allocated in the LTFP. This allocation from internal to external service areas does not affect the overall net result.
- Provisions have been estimated for the forward years of salary growth due to increased population and support costs for growth infrastructure that is being built.

CAPITAL

- Asset Renewal and/or Replacement expenditure is provided for on various buildings, recreation, transport, stormwater, bridge, CWMS and plant & equipment assets at $99.1m, providing for future needs.
- The current Infrastructure and Asset Management Plans are currently being reviewed and the above estimates meet the current required renewal and replacement program from the asset information.
- Infrastructure programs for new and upgraded roads, recreation and open space, bike path, bridges, carparks, footpath program, stormwater and the continuous improvement program at $43.1m.

LOAN PRINCIPAL AND INTEREST REPAYMENTS

- Council's loan debt is predicted to peak at $41.75m in 2025/26. The net loan balance outstanding as at 30 June 2024 and a projected balance of $5.75m by 30 June 2034.
- Financing cost will increase over 2024/25 and 2025/26 from the current interest cover percentage of 2.7% to 4.4% of revenue in support of growth infrastructure development and return to 0.3% by 30 June 2034.

FINANCIAL SUSTAINABILITY PERFORMANCE CHIEF EXECUTIVE OFFICER REPORT

- KPI 1: Operating Surplus. A deficit for two years being 2024/25 to 2025/26; accumulative surplus by year 2033/34 of $10.062m. The general rate increases for years for 2024/25 to 2026/27 at 4.3%, 3.25% for 2027/28 and 2028/29 and 2.5% for 2029/30 and the remaining years in the LTFP. Growth for the future is estimated at 1% excluding the Concordia development.
- KPI 2: Operating surplus ratios average 3 years. Council's forecast retrospective results range from (2.5%) to 3.6%; Annual surplus ratios ranges from (2.1%) to 4.0%.
- KPI 3: Net Financial Liabilities. The forecast is 88.6% in 2024/25 and peaks at 91.7% in 2025/26 and by year 2033/34 is projected to be at 16.8%.
- KPI 4: Asset Renewal Funding Ratio. The target is being met over the ten-year period, the average being 108.6%.
- Council has reviewed its financial parameters for the LTFP including the indexation used for forward projections on income and expenditure.

- In line with Council Policy a regular review of Council's treasury management is undertake to ensure a positive cash position is maintained.

It should be noted that one indicator for rolling 3-year retrospective average for the operating surplus ratio is in deficit at (2.5%), a minor variation to the indicator target of no lower than (2%) for the 2025/26 financial year. This result is influenced by the prepayment of financial grants that would have been paid in 2023/24 financial but were paid in the 2022/23 financial year. With the adjusted forecast position for this indicator had the grants been paid in the normal year being (1.0%) and therefore within the target range. The target ranges for all other indicators for all years attains a financially sustainable position over the 10-year period of the LTFP. Council has the capacity to undertake growth asset construction, operational costs and other minor additional projects along with consideration of other major works in future years.

FINANCIAL SUSTAINABILITY

The Barossa Council is committed to the principles of financial sustainability. The importance of this is to ensure that each generation 'pays their way', rather than any generation 'living off their assets' and leaving it to future generations to address the issue of repairing worn out infrastructure. Such issues are frequently referred to as 'intergenerational equity'.

With community infrastructure such as recreation and sporting facilities, roads, footpaths and stormwater drainage comprising a major proportion of Council's balance sheet, it is important that Council implements appropriate strategies towards the effective maintenance and renewal of such assets to ensure it is fairly and equitably funded from current ratepayers (general rate income) and future ratepayers (long term loan borrowings).

Given the importance of ensuring financial sustainability of operations in the longer term, it is a legislative requirement that Council adopt Long Term Financial Management and Infrastructure and Asset Management Plans (minimum 10 years) as part of future planning.

The Long Term Financial Plan is designed as a 'high-level' summarised document towards the future planning of Council's financial operations; particularly in relation to key components such as rate movements, service levels to our community, major infrastructure asset replacement/renewal, loan financing and internal cash reserves. Council conducts an annual review of its Long Term Financial Plan each year.

The financial sustainability of Council is measured by the surplus/deficit (before capital revenues) disclosed in the Income Statement; with a consistent breakeven or operating surplus result indicative of a Council that is financially sustainable in the long term. Other financial sustainability indicators are separately included within this report.

FUNDING PLAN

Council uses a mix of service, user and statutory charges, grants, commercial, other income and loan financing as a means of funding both operating and capital expenditure. Refer to the appendix for funding the long term indexation, financial assumptions and estimates and the review of financial indicators.

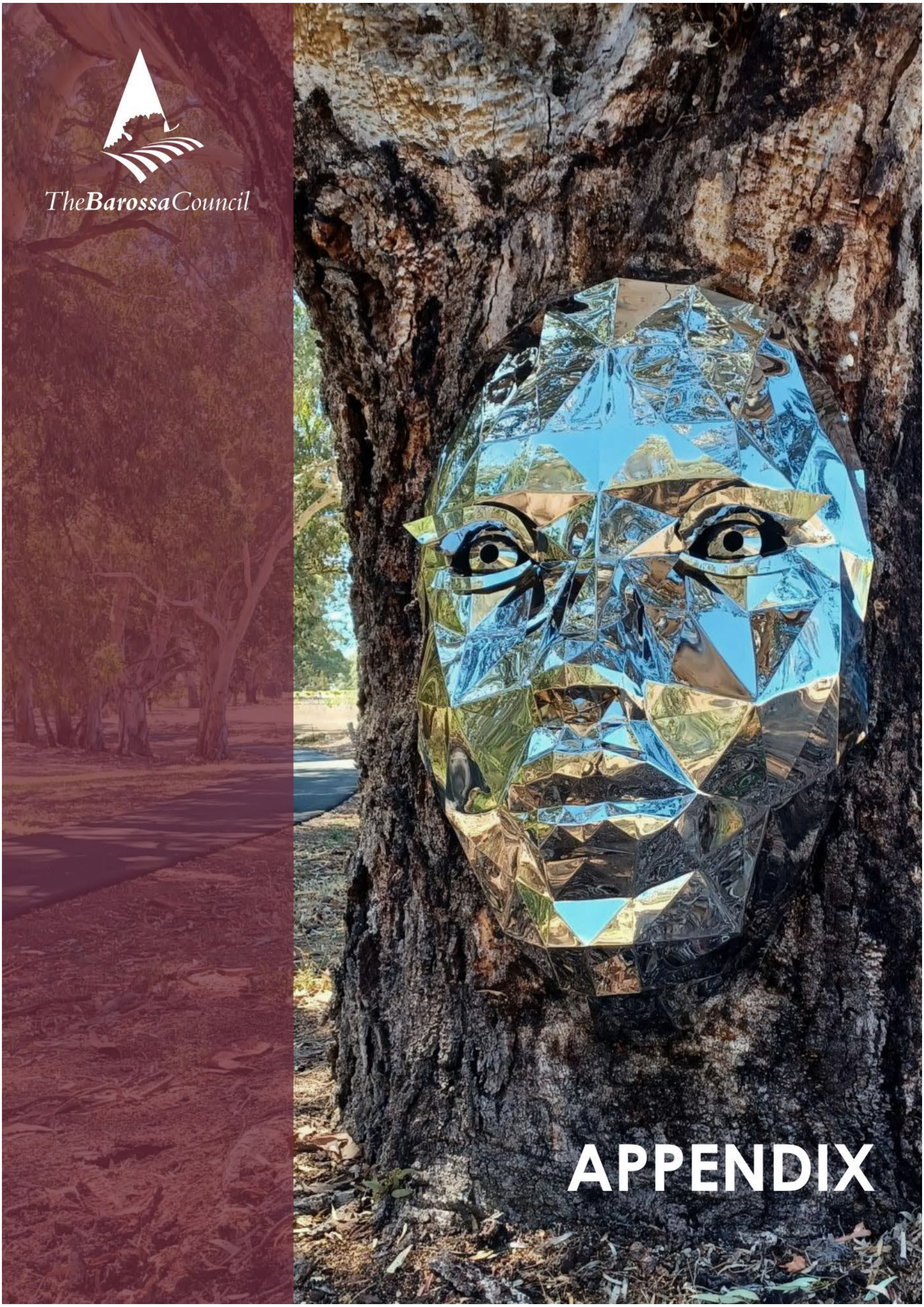
To assist in keeping rates affordable, Council is limiting general rates income to an increase per annum to provide required service levels to the community over the life of this Plan. The general rate increases for years for 2024/25 to 2026/27 is 4.3%, 2027/28 and 2028/29 is 3.25% and the remainder of the LTFP is 2.5%. Council is estimating growth will be 1% per annum. Selected services areas use services charges and service rates to recover the cost, including - Waste services for Refuse, Recycling and Green Organic with 2024/25 at 3.75% and future years range from 2.5% to 3.75%; and CWMS with 2024/25 and all future years at 2.5%.

Council is planning to spend an average of $14.26m per annum (including indexation and The Big Project) on capital projects and an average of $44.12m per annum on day-to-day essential services (operational expenditure, excluding interest and depreciation but including indexation) over the next 10 years.

OUR FINANCIAL PRINCIPLES

As part of its commitment to financial sustainability, Council operates under the following key financial principles in preparing the Annual Business Plan:

- Ongoing education and training such that all Council Members and Staff understand and fulfil their financial governance responsibilities.
- Policies and practices that support decision making and assessment of performance.
- Budget and financial information is presented at a strategic level, succinct and easy to follow.
- Budget and financial information is based on the Long Term Financial Plan.
- The Asset Management Plans are maintained and reflect whole of life costs.
- The Rating strategy is equitable and generates sufficient revenue to meet financial needs.
- Financial performance is managed using suitable financial indicators and targets.
- A robust audit and internal control process is in place to ensure effective financial and governance compliance.
- Information provided to the community is open, transparent and relevant.



APPENDIX

APPENDIX 1: KEY PERFORMANCE INDICATORS AND FINANCIAL PARAMETERS 2024/25 TO 2033/34

Consolidated Results: Key Performance Indicators and Financial Parameters		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Draft Bud - next years draft; LTFP = Long Term Financial Plan		**Budget**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
		$'000 or %	**$'000 or %**	**$'000 or %**	**$'000 or %**	**$'000 or %**	**$'000 or %**	**$'000 or %**	**$'000 or %**	**$'000 or %**	**$'000 or %**
Key Performance Indicators (KPI's) - Summary	Adopted target										
KPI 1 - Operating Surplus cumulative forward 10 year period	**Surplus year 10**	(737)	(1,837)	(1,711)	(1,075)	331	2,146	3,723	5,722	7,982	10,062
KPI 2 - Operating Surplus Ratio - Rolling 3 year - retrospective average	**(2%) to 10%**	(1.2%)	(2.5%)	(1.1%)	(0.3%)	1.3%	2.2%	2.6%	2.9%	3.0%	3.2%
KPI 2 - Operating Surplus Ratio - Rolling 5 year - retrospective average	**(2%) to 10%**	1.8%	0.2%	(1.1%)	(1.2%)	0.0%	0.9%	1.9%	2.4%	2.9%	3.0%
KPI 2 - Operating Surplus Ratio - Annual		(1.5%)	(2.1%)	0.2%	1.1%	2.4%	3.0%	2.5%	3.1%	3.4%	3.0%
KPI 3 - Net Financial Liabilities ratio	**0-100%**	88.6%	91.7%	82.0%	70.6%	59.9%	49.2%	39.4%	32.3%	24.5%	16.8%
KPI 4 - Asset Renewal Funding Ratio - Annual	**80% to 110%**	132.6%	131.8%	107.8%	97.2%	97.0%	101.7%	105.1%	104.5%	104.6%	103.8%
Financial parameters - Indexation											
RATE REVENUE INCREASES											
General - Rate Revenue Net Increase (excl growth)		**Included in Budget Estimates**	4.30%	4.30%	3.25%	3.25%	2.50%	2.50%	2.50%	2.50%	2.50%
Growth -Development - General rates			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CWMS - Service Charge & Rates Increase (+ growth 0.5-1.5%)			2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Refuse, Recycling and Green Organic Services Charge Net Increase (excl growth)			3.75%	3.75%	3.75%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%
OPERATING REVENUE											
Operating Grants			2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Statutory Charges			3.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
User Charges			3.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Investment Income			1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Reimbursements			3.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Other Revenue			3.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
OPERATING EXPENDITURE											
Service Cost Natural Growth			0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Employee Costs			2.6%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Contracts, Materials & Other			3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Energy Costs			3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Water Costs			3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Debenture & Cash Advance Loan interest rate			5.5%	5.0%	5.0%	4.5%	4.5%	4.0%	4.0%	4.0%	4.0%
Insurance			4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Asset Revaluation Increments											
Land Assets			11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%
Building Assets			0.0%	7.0%	0.0%	0.0%	7.0%	0.0%	0.0%	7.0%	0.0%
Recreation Assets			0.0%	7.0%	0.0%	0.0%	7.0%	0.0%	0.0%	7.0%	0.0%
Infrastructure Assets			0.0%	0.0%	7.0%	0.0%	0.0%	7.0%	0.0%	0.0%	7.0%
CWMS			0.0%	7.0%	0.0%	0.0%	7.0%	0.0%	0.0%	7.0%	0.0%
Stormwater Assets			7.0%	0.0%	0.0%	7.0%	0.0%	0.0%	7.0%	0.0%	0.0%
Asset Renewal Expenditure Increments											
Infrastructure renewal increments			3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Office fleet vehicles			3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%

APPENDIX 2: LONG TERM PLAN FINANCIAL STATEMENTS 2024/25 TO 2033/34

A2-1 Consolidated Results: Budgeted Statement of Comprehensive Income	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	Budget	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
REVENUES										
Rates	39,840	41,855	43,973	45,824	47,716	49,387	51,115	52,904	54,756	56,672
Statutory Charges	825	849	873	899	917	935	954	973	992	1,012
User Charges	3,991	4,109	4,231	4,357	4,475	4,596	4,721	4,849	4,981	5,116
Grants, subsidies and contributions	3,987	4,168	4,352	4,538	4,629	4,723	4,819	4,918	5,019	5,123
Investment Income	150	154	157	161	165	169	173	177	182	186
Reimbursements	67	52	47	41	36	31	26	21	16	6
Other Income	582	600	618	636	649	662	675	689	702	716
Net Gain - Joint Venture	0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	49,442	51,787	54,251	56,456	58,587	60,503	62,483	64,531	66,648	68,831
EXPENSES										
Employee Costs	18,382	19,073	19,608	20,282	20,978	21,699	22,445	23,217	24,016	24,842
Materials, Contracts & Other expenses	18,826	19,958	20,591	21,168	22,067	22,902	23,968	24,782	25,751	26,679
Depreciation, Amortisation & Impairment	10,816	11,681	11,999	12,666	12,810	12,997	13,731	13,922	14,195	14,996
Finance Costs	2,155	2,175	1,927	1,704	1,326	1,090	762	611	426	234
Net Gain - Joint Venture	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	50,179	52,887	54,125	55,820	57,181	58,688	60,906	62,532	64,388	66,751
OPERATING SURPLUS / (DEFICIT)	(737)	(1,100)	126	636	1,406	1,815	1,577	1,999	2,260	2,080
Asset disposal & fair value adjustments	(809)	(659)	(769)	(959)	(1,045)	(1,151)	(1,186)	(1,250)	(1,306)	(1,370)
Amounts specifically for new or upgraded assets	5,740	3,327	70	70	70	343	711	70	70	70
Physical Resources received free of charge	2,267	2,491	2,598	2,705	2,814	2,900	3,029	3,162	3,282	3,445
Operating result from discontinued operations										
NET SURPLUS / (DEFICIT)	6,461	4,059	2,025	2,452	3,245	3,907	4,131	3,981	4,306	4,225
Transfer to Equity Statement / Adjustment	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
Changes in revaluation surplus - infrastructure, property, plant & equipment	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	6,461	4,059	2,025	2,452	3,245	3,907	4,131	3,981	4,306	4,225

APPENDIX 2: LONG TERM PLAN FINANCIAL STATEMENTS 2024/25 TO 2033/34 (CONTINUED)

A2-2 Consolidated Results: Budgeted Statement of Financial Position	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	Budget	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
ASSETS										
Current Assets										
Cash and cash equivalents	37	60	98	123	121	125	161	178	183	216
Trade & other receivables	2,956	2,962	2,957	2,941	2,940	2,938	2,943	2,929	2,845	2,845
Other financial assets	0	0	0	0	0	0	0	0	0	0
Inventories	245	245	245	245	245	245	245	245	245	245
	3,238	3,267	3,300	3,309	3,306	3,308	3,349	3,352	3,273	3,306
Non-Current Assets held for Sale	-	-	-	-	-	-	-	-	-	-
Total Current Assets	3,238	3,267	3,300	3,309	3,306	3,308	3,349	3,352	3,273	3,306
Non-Current Assets										
Financial Assets	1,003	887	776	680	586	493	395	311	311	311
Equity accounted investments in Council businesses	2,263	2,263	2,263	2,263	2,263	2,263	2,263	2,263	2,263	2,263
Infrastructure, Property, Plant & Equipment	483,233	503,465	521,249	541,499	557,423	579,248	604,424	626,971	655,110	685,650
Other Non-Current Assets	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	486,499	506,615	524,288	544,442	560,272	582,004	607,082	629,545	657,684	688,224
TOTAL ASSETS	489,737	509,882	527,588	547,751	563,578	585,312	610,431	632,897	660,957	691,530
LIABILITIES										
Current Liabilities										
Trade & Other Payables	5,077	5,081	5,084	5,088	5,092	5,096	5,100	5,104	5,108	5,112
Borrowings	35,479	39,873	37,386	33,225	28,845	23,706	18,628	14,924	10,371	5,668
Provisions	3,011	3,016	3,022	3,028	3,034	3,041	3,048	3,054	3,062	3,085
Total Current Liabilities	43,567	47,970	45,492	41,341	36,971	31,843	26,776	23,082	18,541	13,865
Non-Current Liabilities										
Borrowings (External)	2,555	1,875	1,385	890	506	335	277	215	150	81
Provisions	682	682	682	682	682	682	682	682	682	682
Total Non-Current Liabilities	3,237	2,557	2,067	1,572	1,188	1,017	959	897	832	763
TOTAL LIABILITIES	46,804	50,527	47,559	42,913	38,159	32,860	27,735	23,979	19,373	14,628
NET ASSETS	442,933	459,355	480,029	504,838	525,419	552,452	582,696	608,918	641,584	676,902
EQUITY										
Accumulated Surplus	112,314	115,112	115,987	117,960	120,890	124,492	128,374	132,289	136,436	140,422
Asset Revaluation Reserve	317,847	331,191	350,256	372,306	389,214	411,981	437,634	459,382	487,394	518,062
Other Reserves	12,772	13,052	13,786	14,572	15,315	15,979	16,688	17,247	17,754	18,418
TOTAL EQUITY	442,933	459,355	480,029	504,838	525,419	552,452	582,696	608,918	641,584	676,902

APPENDIX 2: LONG TERM PLAN FINANCIAL STATEMENTS 2024/25 TO 2033/34 (CONTINUED)

A2-3 Consolidated Results: Budgeted Statement of Cash Flows	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	Budget	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$ '000	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts:										
Operating receipts	49,291	51,633	54,094	56,294	58,422	60,334	62,310	64,354	66,466	68,646
Investment receipts	150	154	157	161	165	169	173	177	182	186
Payments:										
Operating payments to suppliers & employees	(37,198)	(39,022)	(40,190)	(41,440)	(43,035)	(44,592)	(46,403)	(47,989)	(49,756)	(51,510)
Finance payments	(2,156)	(2,175)	(1,927)	(1,704)	(1,326)	(1,090)	(762)	(611)	(426)	(234)
Net cash provided by (or used in) Operating Activities	10,087	10,590	12,134	13,311	14,226	14,821	15,318	15,931	16,466	17,088
CASH FLOW FROM INVESTING ACTIVITIES										
Receipts:										
Amounts specifically for new or upgraded assets	5,740	3,327	70	70	70	343	711	70	70	70
Sale of replaced assets	331	520	381	392	523	414	426	438	450	463
Repayment of loans by community groups	106	111	117	111	95	94	93	98	84	0
Payments:										
Expenditure on renewal/replacement of assets	(10,369)	(9,206)	(7,714)	(8,633)	(9,679)	(9,880)	(10,601)	(10,737)	(11,107)	(11,533)
Expenditure on new/upgraded assets	(22,870)	(9,047)	(1,989)	(585)	(481)	(482)	(780)	(2,020)	(1,343)	(1,287)
Net cash provided by (or used in) Investment Activities	(27,062)	(14,295)	(9,135)	(8,645)	(9,472)	(9,511)	(10,151)	(12,151)	(11,846)	(12,287)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts:										
Proceeds from borrowings	20,600	4,415	0	0	0	0	0	0	0	0
Payments:										
Repayment of borrowings	(3,603)	(678)	(2,963)	(4,642)	(4,757)	(5,305)	(5,134)	(3,762)	(4,615)	(4,768)
Repayment of Lease	(14)	(7)	0	0	0	0	0	0	0	0
Net cash provided by (or used in) Financing Activities	16,983	3,730	(2,963)	(4,642)	(4,757)	(5,305)	(5,134)	(3,762)	(4,615)	(4,768)
Net Increase/(Decrease) in Cash held	8	25	36	24	(3)	5	33	18	5	33
Cash at beginning of period	29	37	60	98	123	121	125	161	178	183
CASH AT END OF PERIOD	37	60	98	123	121	125	161	178	183	216

APPENDIX 2: LONG TERM PLAN FINANCIAL STATEMENTS 2024/25 TO 2033/34 (CONTINUED)

A2-4 Consolidated Results: Budgeted Uniform Presentation of Finances	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	Budget	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$ '000	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**
Operating Revenues	49,442	51,787	54,251	56,456	58,587	60,503	62,483	64,531	66,648	68,831
less Operating Expenses	(50,179)	(52,887)	(54,125)	(55,820)	(57,181)	(58,688)	(60,906)	(62,532)	(64,388)	(66,751)
Operating Surplus / (Deficit)	(737)	(1,100)	126	636	1,406	1,815	1,577	1,999	2,260	2,080
***less* Net outlays on existing Assets**										
Capital expenditure on renewal and replacement of existing assets	(10,369)	(9,206)	(7,714)	(8,633)	(9,679)	(9,880)	(10,601)	(10,737)	(11,107)	(11,533)
less Depreciation, Amortisation and Impairment	10,816	11,681	11,999	12,666	12,810	12,997	13,731	13,922	14,195	14,996
less Proceeds from Sale of Replaced Assets	331	520	381	392	523	414	426	438	450	463
	778	2,995	4,666	4,425	3,654	3,531	3,556	3,623	3,538	3,926
***less* Net outlays on New and Upgraded Assets**										
Capital expenditure on New and Upgraded Assets	(22,870)	(9,047)	(1,989)	(585)	(481)	(482)	(780)	(2,020)	(1,343)	(1,287)
less Amounts received specifically for New and Upgraded Assets	5,740	3,327	70	70	70	343	711	70	70	70
less Proceeds from Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0
	(17,130)	(5,720)	(1,919)	(515)	(411)	(139)	(69)	(1,950)	(1,273)	(1,217)
Net Lending / (Borrowing) for Financial Year	(17,089)	(3,825)	2,873	4,546	4,649	5,207	5,064	3,672	4,525	4,789

APPENDIX 3: CAPITAL EXPENDITURE 2024/25 TO 2033/34

A3 Consolidated Results: Budgeted Capital Expenditure	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	Budget	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$' 000	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**
Renewal/Replacement Capital summary: Non-Discretionary										
Land	0	0	0	0	0	0	0	0	0	0
Buildings	4,314	2,681	960	1,170	1,180	1,190	1,691	1,360	1,371	1,381
Recreation	55	120	329	425	439	453	467	482	498	514
Transport - Roads & Footpaths	4,245	3,888	4,425	5,091	5,761	5,954	6,154	6,361	6,576	7,038
Stormwater, Bridges & Floodplain	0	312	321	331	341	351	362	373	384	395
CWMS	782	773	488	606	691	800	809	959	1,065	962
Equipment - Plant & Vehicles	798	1,180	906	932	1,199	987	1,015	1,044	1,074	1,104
Other Assets	156	151	154	157	160	163	166	169	172	176
	10,350	9,105	7,583	8,712	9,771	9,898	10,664	10,748	11,140	11,570
New/Upgrade Capital summary: Discretionary										
Land	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	9,844	5,135	187	0	0	0	341	0	0	0
Recreation (includes TBP program)	10,441	1,681	295	187	189	192	196	1,802	202	205
Transport - Roads & Footpaths	890	594	597	98	101	105	109	112	116	120
Stormwater, Bridges & Floodplain	985	385	388	391	394	397	400	404	407	411
CWMS	1,421	271	131	34	33	35	31	81	81	81
Equipment - Plant & Vehicles	0	0	0	0	0	0	0	0	0	0
Other	225	85	87	89	91	94	96	98	851	868
	23,806	8,151	1,685	799	808	823	1,173	2,497	1,657	1,685
Total Capital Expenditure	34,156	17,256	9,268	9,511	10,579	10,721	11,837	13,245	12,797	13,255
Note: includes internal allocations										