TheBarossaCouncil

NOTICE OF SPECIAL COUNCIL MEETING

Tuesday 14 May 2024
In the Council Chambers, 43-51 Tanunda Road, Nuriootpa,
commencing at 5.30 pm.

Martin McCarthy
CHIEF EXECUTIVE OFFICER
THE BAROSSA COUNCIL

A G E N D A

Welcome by Mayor

1. ATTENDANCE RECORD

1.1 Members Present

Apologies

Nil

Not Present

Nil

Leave of Absence

Cr Bruce Preece

2. DEBATE REPORTS

3. NEXT MEETING

Tuesday 21 May 2024 at 5.30pm

4. CLOSURE

10 May 2024

Mr Martin McCarthy
Chief Executive Officer
The Barossa Council
43-51 Tanunda Road
Nuriootpa SA 5355

Dear Martin

Re: Calling of a Special Meeting of Council

Pursuant to Section 82 of the Local Government Act 1999, I hereby request that a special meeting of Council be called for 5:30pm, Tuesday, 14 May 2024.

I request that the agenda shall consist of the following item:

1. 2024-25 Annual Business Plan and Budget Preparation, New Initiatives and Other Relevant Documentation and Analysis.
2. 2024-25 Draft Annual Business Plan and Budget – Approval to Undertake Consultation.

Please prepare the necessary agenda and distribute.

Yours sincerely

Bim Lange OAM
Mayor
The Barossa Council

CORPORATE SERVICES AND BUSINESS INNOVATION

DEBATE AGENDA

2.1.1 2024-2025 DRAFT ANNUAL BUSINESS PLAN AND BUDGET PREPARATION, NEW INITIATIVES AND OTHER RELEVANT DOCUMENTATION AND ANALYSIS

Author: Chief Executive Officer
24/39224

PURPOSE

To formally receive, consider and approve the business plan and budget policy analysis and settings inherent in the draft Annual Business Plan and Budget 2024/25 and the associated Long Term Financial Plan 2024/25 to 2033/34 update, which is the subject of a separate report to Council.

RECOMMENDATION

That Council having reviewed and considered the relevant Attachments 1 through 4 receive the information and in so doing note the inclusion of all policy, revenue and expenditure settings and approve the following new initiatives for inclusion in the draft Annual Business Plan and Budget for the 2024/25 financial year:

(1) Sealing of Fife Street Angaston to a two-coat seal and one-way cross fall service level with an estimated construction cost of $398,500 and 10-year cost of $442,892.

(2) Additional fencing at the Tanunda Recreation Park inclusive playground with an estimated construction cost of $15,000 and 10-year cost of $16,913.

(3) Upgrades to security systems for priority building assets with an estimated purchase and installation cost of $25,000 and 10-year cost of $55,256.

REPORT

Discussion
The Annual Business Plan and Budget (ABP&B) is the state of Council's annual activities in support of the set Corporate Plan targets, service levels and any strategic actions which in turn is structured to support the aspirational vision of the Community Plan.

The financial information contained in this document has been prepared in accordance with Council's Budget and Business Plan and Review Policy and associated processes.

The formulation of the business plan and budget incorporates the work of numerous Council officers and teams which includes:

- budget preparation and input by budget managers
- checking and refining of data input, preparation of general budgets, employee costs etc by the Finance officers
- review and approval by the Executive Leadership Team (ELT).

The input from Council is gained by holding workshops where discussions are held along with decisions at Council meetings, on various parts of the budget preparation and process, which provides direction for officers in the preparation of the draft budget.

The following summarises the discussions held in each of the Council Workshops and Meetings and all relevant documents presented and analysed are at the relevant Attachments:

19 December 2023 – Council Meeting
Endorse 2024/25 process – no attachment, can be viewed at minutes and agenda for that meeting online.

24 January 2024 – Council Workshop
Initial budget initiatives assessment – general conversation – no attachment or presentation was undertaken at this workshop.

7 February 2024 – Council Workshop
Capital Budget – initial capital, salary and wages and budget update.
Attachment 1

20 February 2024 – Council Meeting
New initiatives process – no attachment, can be viewed at minutes and agenda for that meeting online.

6 March 2024 - Initial budget initiatives assessment – deferred from Council meeting of 20 February 2024
Budget new initiatives.
Attachment 2

3 April 2024 – Council Workshop
Full operating budget and other updates.
Attachment 3

1 May 2024 – Council Workshop
New Initiatives, Valuations, Rate Modelling and Long Term Financial Plan – as updated at the workshop.
Attachment 4

Budget Considerations

Draft Budget - Operating and Capital
Council adopts the Budget at a summary level as contained within the attached ABP&B and annual review of the LTFP.

Council General Rate revenue has been increased by:

- A net 4.3% which is the same as the CPI for the March 2024 quarter and less than the Local Government Price Index of 4.8% last updated in December 2023; and
- Growth currently at 0.83% subject to further analysis and revisions, the budget is set at a target of 1%.

Waste Service charges are a net increase for all three services of 4.4%. The refuse, recycling and green organics collection service charges combined will increase from last year at $271 to $282.80 being $11.80.

CWMS Service charge increased at 3.11% including growth to ensure service charge is sustainable. The Residential CWMS Service charge will increase from last year at $386 to $398 being $12.00.

Operating income and expenditure is reflective of service requirements; using last year's budget as a base and adjusted where service costs are affected by agreements, CPI, costs out of our control and/or other factors. Expenditure savings set in the long-term plan associated with prior business case approvals have been met and exceeded.

Depreciation of selected assets has been calculated based on the actual asset base allowing for assets held in work in progress and builds.

Capital Expenditure is $34.156m not including developer donated assets. This amount includes carried forwards approved with the mid-year budget review. Capital Income for grants and contributions is budgeted at $5.74m.

Full Cost Attribution - an allocation of internal services to relevant charge areas has been estimated in the draft Budget/LTFP for consultation and applied to the Waste and CWMS service costs and the services charges. This allocation from internal to external service areas does not affect the overall net result.

New Initiatives (NI)
Assessment of budget initiatives has been completed and forms part of the assessment at Attachment 6 and recommendation of this report. Those recommended for inclusion have been included in the draft Budget and Business Plan.

Draft Long Term Financial Plan

High level financial information is included in the LTFP including key financial indicators (KPIs) with established targets and commentary on expected results and variances, checking Council's financial sustainability. The analysis includes all subsidiaries, updated asset management modelling and general review of indexation factors applied to the LTFP.

Council adopted the previous LTFP in July 2023 and also adopted an updated version as part of the 2023/24 midyear budget review due to material changes and works approved for the Lyndoch Recreation Park redevelopment. The final plan and budget will include the approved quarter 3 budget review and known changes up to the time of issuing the final plan and budget for approval.

The LTFP forecast for forward years includes:

- General rate increases are at 4.3% for years 2025/26 and 2026/27, 3.25% for 2027/28 and 2028/29 and 2.5% for all of the remaining years, plus 1.00% growth in assessment numbers.

- Other operating income and expenditure indexation for future years in the LTFP has been increased to reflect the current inflationary period and expected cost of services especially related to insurance costs.

- Asset Renewal and/or Replacement expenditure is provided for on various buildings, recreation, transport, stormwater, bridge, CWMS and plant & equipment assets at $99.5m providing for future needs until the IAMP renewal programs have been prepared and approved.

- New and upgraded capital expenditure on assets over the 10-year plan period is $43.1m.

- Capital grants and contributions in this review include CWMS developer contributions $50k pa, other developer contributions $142k pa for two years.

- Loan financing is a mix of fixed loans and Cash Advance Debenture (CAD) with net borrowings for 2024/25 to be $17.1m.

- Council's loan debt is predicted to peak at $41.75m in 2025/26. The net loan balance outstanding as at 30 June 2024 is forecast to be $38.03m and a projected balance of $5.75m by 30 June 2034.

- The future years of the CWMS LTFP is forecasting a breakeven operating position, although a reserve is in place which should offset any unexpected costs. This draft CWMS LTFP does not currently make provision for the cost of Capital and/or Risk.

Nuriootpa Centennial Park Authority (NCPA) Board Draft Budget and LTFP
The NCPA budget has been incorporated into Council's consolidated draft ABP&B and LTFP and the changes are as follows:

- Operating income and expenditure amendments to reflect current trends, including future operating costs for TBP projects to start from the 2024/25 year.

- Loans – repayments include:
  - a LGFA fixed loan ending 2028/29
  - Capital Expenditure - changes to renewal and upgrade program spending around cashflow requirements and holding sufficient funds for operations.

In line with Council process, NCPA are required to annually review their asset renewal/upgrade program to ensure any asset expenditure is warranted, checking service level requirements to accommodation capacity, usage and rates.

Summary and Conclusion
Council has reviewed its financial parameters for the LTFP, including the indexation used for forward projections on income and expenditure.

As noted in the Financial Considerations section of this report and the ABP&B, this financial analysis highlights that all KPI's are within the target ranges for this financial year. The LTFP indicates all indicators are within the target ranges except for the 3-year rolling operating surplus indicator for the 2025/26 financial year which is (2.5%) being a deficit position that is outside the target amount of (2%). This indicator is distorted for the 2025/26 year due to the early payment of Financial Assistance Grants that would have normally been paid in the 2023/2024 financial year of $2.085m, paid in the 2022/23 financial year. If the payment occurred in the normal year, being 2023/24, the indicator would be within the range at (1.0%).

Consideration of other major works in future years will require a full review of the LTFP and as required, Due Diligence Reporting processes to check financial sustainability. The adoption of the Budget is due to be held in early July (date to be confirmed).

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 – Council Workshop 7 February 2024
Attachment 2 – Council Workshop 6 March 2024
Attachment 3 – Council Workshop 3 April 2024
Attachment 4 – Council Workshop 1 May 2024

Supporting references
Annual Business Plan and Budget Policy

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan

Natural Environment and Built Heritage

Community and Culture

Infrastructure

Health and Wellbeing

Business and Employment

Goal

1. The Barossa has sustainable farmland providing diverse and stable returns, while protecting the unique natural environment and biodiversity of the region.
2. The history of our region including aboriginal sites is reflected in our streetscapes and our historic buildings are maintained for future generations.
3. We take a proactive approach in responding to key environmental challenges such as climate change, water security and waste management.
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.
5. We are a strong community that is welcoming, safe and enjoys a quality lifestyle that celebrates our local identities, diversities, cultures and histories including our Aboriginal heritage.
6. The Barossa maintains and develops infrastructure that meets the needs of the region and is efficient.
7. Community infrastructure planning is aligned to both current and the future needs of the community
8. To have a connected and safe transport network that meets the needs of our community

9. Our community has fair and equitable access to the resources and services they need to lead a safe, healthy, inclusive and connected lifestyle
10. Our region enjoys the benefits of sustainable community groups, networks and facilities that encourage everybody to participate in the community.
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.
12. We are a visitor destination of choice
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.

<u>Strategies</u>

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.
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.
1.3. Build on the conservation of the region's natural heritage including bush eco-systems, grassy woodlands, agricultural landscapes and recreational green spaces.
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.
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.
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.
3.2. Collaborate with partners and our community to support innovative approaches to waste minimisation, and increase reuse and recycling opportunities.
3.3. Ensure long term confidence in the Barossa's capacity to access water to meet its industrial, domestic and environmental needs.
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.
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.
4.3. Embrace place-making principles when developing community infrastructure and regulate planning and development in public spaces and active recreation.
5.1. Support the development of activities that celebrate the history, art and culture of the Barossa and its people.
5.2. Create places where people want to live and plan for the future in a coordinated, affordable, appropriate and proactive way.
5.3. Create vibrant public spaces that provide places for creative development, cultural interaction and social connections.
5.4. Recognising and celebrating the community successes and learning from opportunities.

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.

6.2 Continue to ensure that infrastructure considers place-making is inclusive and accessible for all.

6.3. The use of new and emerging technologies, alternative and renewable materials where appropriate and cost effective will be trailed.

7.1. Build on sound asset management practices to deliver sustainable services to ensure that infrastructure is adequate to support the community.

7.2. Ensure both current and future infrastructure needs are met in a proactive rather than reactive way.

8.1. Support opportunities to increase community transport and access to services and facilities.

8.2. Ensure a high quality road, shared paths and footpath network throughout the Barossa in partnership with all levels of government.

9.1. Work towards combating loneliness and social isolation and ensuring that people enjoy a sense of inclusion and feel connected.

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.

10.1. Children and young people are supported to feel safe and to engage, thrive and feel empowered within the community.

10.2. Advocate for and encourage services that ensure equity and support inclusion and at risk members of the community.

10.3. Build on the capacity of community members to participate in cultural, creative, recreational, sporting and learning opportunities.

11.1. Work closely with State Government, Federal Government and other key stakeholders to support economic growth, development and job creation.

11.2. Support proactive population growth that is incremental, well managed and is backed up by local planning and development opportunities.

11.3. Promote the Barossa as a place for business's to thrive, invest, innovate, take measured risks and prosper.

12.1. Encourage and support the sector to further promote and develop tourism experiences including ecological, cultural and agricultural tourism.

12.2. Support economic development and destination awareness through events, festivals, creative enterprise and attractions.

12.3. Provide experiences and infrastructure that continue to support the needs of the tourism market.

13.1. Foster small business and industry confidence and growth that translates into innovation and strong employment figures.

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.

Advocacy Plan
Nil

Legislative Requirements
Local Government Act 1999
Local Government (Financial Management) Regulations 2011, Regulation 9(1)(b)

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

The adoption of the Budget is required between 1 June and 15 August.

Financial Indicators and Sustainability

Financial performance is managed using suitable financial indicators and targets, as follows:

- KPI1 - Operating Surplus - a cumulative surplus by year 10.
- KPI2 – Operating Surplus Ratio, Target - range (2%) to 10%.– Note: outliers including the timing of Federal grant payments and other unplanned events can create one-off deficit results outside of the target range.
- KPI - No. 3 Net financial liabilities (NFL) ratio is greater than zero but less than 100% of total operating revenue.
- KPI - No. 4 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 over a rolling three-year period.

Financial Indicators report for the draft LTFP expected results are:

- Operating Surplus - a deficit for years 2024/25 to 2025/26 returning to surplus in 2027/28 and a 10-year position of a surplus of $10.062m.
- Operating surplus ratios average over 3 years. Council's forecast retrospective results range from (2.5%) to 3.2%.
- Net Financial Liabilities 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%.
- Asset Renewal Funding Ratio target is being met over the 10-year period, the average being 108.6%.

There are no additional or abnormal risk considerations or additional resource requirements for the preparation, implementation, and management of the budget, business plan and other related activities.

COMMUNITY ENGAGEMENT

The public consultation period will commence from 15 May 2024 and closes on 7 June 2024 at 5pm. Verbal submissions will be considered at a meeting on 6 June 2024, held at 5.30pm, providing one hour for members of the public to ask questions and make submissions in relation to the AB&BP and annual review of the LTFP.

Submissions will also be accepted by the following methods:

- via Council's engagement platform at yoursay.barossa.sa.gov.au,
- via Facebook www.facebook.com/thebarossacouncil,
- via email barossa@barossa.sa.gov.au, or
- in writing.

Public submissions will be considered by Council after the consultation period has ended, at a Special Council Meeting to be called soon after submissions close.

The LTFP is incorporated within the ABP&B to ensure the two Plans align. This enables the community to be involved in the short and long term planning of Council's Budget.

24-25 Budget – Workshop 1

Core Capital Budget
Salary and Wages

TheBarossaCouncil

Capital Budgets

- Capital Budget from approved Long Term Financial Budget June 2023

A3 Consolidated Results: Budgeted Capital Expenditure	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	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	895	882	870	884	1,098	1,112	1,127	1,141	1,157	1,172
Recreation	1,280	91	93	96	398	530	530	530	530	530
Transport - Roads & Footpaths	4,296	4,250	4,396	4,938	5,105	5,281	5,461	5,649	5,842	6,043
Stormwater, Bridges & Floodplain	530	300	300	300	300	1,000	300	300	300	300
CWMS	100	164	353	97	608	800	98	98	0	0
Equipment - Plant & Vehicles	840	1,185	854	881	1,078	1,730	1,003	1,015	1,028	1,042
Other Assets	90	95	100	105	110	115	121	127	134	140
	8,031	6,967	6,966	7,301	8,697	10,568	8,640	8,860	8,991	9,227
New/Upgrade Capital summary: Discretionary										
Land	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	6,596	9,023	5,619	3,271	50	50	50	732	50	50
Recreation (includes TBP program)	2,702	2,133	78	398	83	86	89	92	1,699	99
Transport - Roads & Footpaths	1,415	90	92	95	98	101	105	109	112	116
Stormwater, Bridges & Floodplain	1,049	333	337	341	345	349	353	358	362	367
CWMS	2,543	1,791	931	830	457	959	965	969	974	979
Equipment - Plant & Vehicles	0	0	0	0	0	0	0	0	0	0
Other	518	300	108	110	113	29	0	0	0	0
	14,823	13,670	7,165	5,045	1,146	1,574	1,562	2,260	3,197	1,611
Total Capital Expenditure	22,854	20,637	14,131	12,346	9,843	12,142	10,202	11,120	12,188	10,838

Capital Budgets

- Capital budget revised based on known information and new asset management data for February 2024 quarter 2 budget revision

diff	Adjusted for r	Adjusted for roundings:								
A3 Consolidated Results: Budgeted Capital Expenditure	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	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	2,579	3,291	2,415	765	969	974	979	1,475	1,139	1,144
Recreation	1,754	981	94	302	398	411	424	438	452	467
Transport - Roads & Footpaths	5,278	3,939	4,089	4,636	5,311	5,492	5,677	5,870	6,069	6,276
Stormwater, Bridges & Floodplain	349	306	312	318	325	331	338	345	351	359
CWMS	58	844	879	543	760	843	751	758	641	746
Equipment - Plant & Vehicles	1,219	1,094	871	892	913	1,174	957	979	1,002	1,025
Other Assets	370	170	134	143	174	183	192	202	211	221
	11,607	10,625	8,794	7,599	8,850	9,408	9,318	10,067	9,865	10,238
New/Upgrade Capital summary: Discretionary										
Land	1,550	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	6,759	8,279	4,210	187	0	0	0	341	0	0
Recreation (includes TBP program)	2,657	5,116	78	192	83	86	89	92	1,699	99
Transport - Roads & Footpaths	1,173	591	594	597	98	101	105	109	112	116
Stormwater, Bridges & Floodplain	588	702	337	341	345	349	353	358	362	367
CWMS	2,542	671	271	131	34	33	35	31	31	31
Equipment - Plant & Vehicles	0	0	0	0	0	0	0	0	0	0
Other	840	225	85	87	89	91	94	96	98	101
	16,109	15,584	5,575	1,535	649	660	676	1,027	2,302	714
Total Capital Expenditure	27,716	26,209	14,369	9,134	9,499	10,068	9,994	11,094	12,167	10,952

Capital Budgets

- Proposed capital budget for 24/25 is presented, with a draft program at the attachment noting:
  - This is still being ground truthed.
  - There are no new initiatives this budget reflects the current budget settings aligned to decisions to date and asset management system predicted renewal requirements.
- Key variations:
  - Allows for known carried forward and project completions.
  - Allows for Lyndoch Development and Creative Industries Development – subject to grant funding.
  - Asset management renewal needs:
    - Increase footpath spending by $191K and total for next 9 years of $1.901M
    - Increase general building renewal by $100K next year and total amount in next 9 years by $2.4M
    - Carpark renewal increase by $40K and $360K over the next 9 years.

Capital Budgets

- Key points and initial feedback sought:
  - Streetscaping of $88,500 not allocated for 24/25 – Angaston has practically finished there is cement to be replaced in the masterplan by pavers but does not need functional replacement at this time – Mt Pleasant will be finished when Murray Street upgrade done – suggest remove and place into footpath budget.
  - Buildings replacements identified and presented consider true needs of these assets and are there alternative solutions.
  - Confirmation of Keyneton Road – year 2 – will not be eligible for special local roads funding. If Fife Street is supported, consider shifting application to Fife or Bethany Road needs significant resealing consider this for application, Bethany is more likely to succeed.
  - Program at this time will be $14.5M in borrowings. Current modelling shows our net financial liabilities are estimated to reach $37.518M or 76.8%, this will change as the budget proceed towards finalisation.

Salary and Wages Budgets - Council

- Key changes:
  - Outside staff enterprise increase 4.5%
  - Inside staff enterprise increase 2.5%
  - Statutory increase to superannuation 0.5% (one year to go to reach the new 12% statutory requirement).
  - Changes to employee classification and step increases estimated 0.5% to 1%
- Quarter 2 long term financial plan (LTFP) update for 2024/25 (to be approved by Council at February 2024 Council meeting) – target $18.570M
- 2024/25 budget total $18.601M
- Estimated and budget salary change percentages:
  - Estimated in LTFP increase 4.03%
  - Budget calculations change 3.86%

Salary and Wages Budgets - Council

- FTE budget:
  - 23/24 170.70
  - 24/25 169.55
- Other matters:
  - Continuing to address leave accruals will impact cash flows and potential needs for backfilling for roles.
  - Assumes full employment there will be vacancies – unlike 23/24 removed the provision to reduce the budget for vacancies to ensure there is capacity to backfill.
  - Reduction in capital salary and wages costs of $242K.
  - Increase in operating salary and wages costs of $272K.
  - Net change $30K increase.

Salary and Wages Budgets - NCPA

- Key changes:
  - Staff award increase 5%
  - Statutory increase to superannuation 0.5% (one year to go to the new 12% statutory requirement).
- Quarter 2 long term financial plan (LTFP) update for 2024/25 (to be approved by Council at February Council meeting) – target $1.054M
- 2024/25 budget total $0.937M
- FTE budget:
  - 23/24 14.09
  - 24/25 11.10
- Estimated and actual salary change percentages between 23/24 and 24/25:
  - Estimated in LTFP increase 5.5%
  - Budget calculations change 9.1%

Salary and Wages Budgets

Breakdown of detailed staffing changes.

- Office for Mayor and CEO:
  - Minor reduction in administration support of 2.3 hours per week.
  - Senior Strategy Advisor full year budget, 23/24 was only 6 months.
- The Big Project team absorbed into Infrastructure and Environment Directorate.
- One additional resource in the Open Spaces team in our depot operations in support of new builds – main ones are Tanunda 2nd oval, land divisions two larger ones are Kreig Park and Tanunda East, Angaston 2nd oval, Tanunda playground main additions, Angaston Playground and insourced maintenance at Mt Pleasant / Williamstown caravan parks (this is offset with reductions in contractor costs).
- Growth in NCPA aligned to revenue growth with additional support to assist in peak traveller times.

Salary and Wages Budgets

	2024-2025			Change Calculations	
	Draft	**FTE**	**Change FTE**	**Change $**	**Change $ %**
OMCEO					
OMCEO	653,853	3.39	0.04	99,214	15.17%
Vis Info	526,572	5.16	0.00	15,242	2.89%
	1,180,424	**8.55**	**0.04**	**114,455**	**10.74%**
DIES					
Infrastrucutre and Environmental - ASU	3,298,940	25.81	1.97	390,792	13.44%
Infrastrucutre and Environmental - AWU	4,226,299	47.28	0.89	327,934	8.58%
TBP	0	0.00	-3.71	-461,450	-100.00%
Environment	0	0.00	-1.71	-180,498	-100.00%
	7,525,239	**73.09**	**-2.56**	**76,778**	**1.04%**
DDCS					
Library	1,306,432	13.59	-0.07	46,245	3.67%
Comm Wellbeing	1,275,986	11.91	-0.13	71,512	5.94%
Dev, Health, Reg Svcs	2,524,955	21.40	0.34	97,162	4.00%
	5,107,374	**46.90**	**0.14**	**214,919**	**4.39%**
DCS&BI					
Cust Svcs	0	0.00	-6.39	-658,172	-100.00%
Finance	0	0.00	-10.00	-1,170,396	-100.00%
Corp Svcs and Business Innovation	4,700,266	41.01	27.22	3,090,292	191.95%
Gov, ETI etc	0	0.00	-9.60	-1,073,942	-100.00%
	4,700,266	**41.01**	**1.23**	**187,781**	**4.16%**
NCPA					
NCPA	936,794	11.10	-2.99	77,785	9.06%
	936,794	**11.10**	**-2.99**	**77,785**	**9.06%**
Other Adjustments					
Callouts - AWU	35,800			1,670	4.89%
Callouts - ASU	8,000			237	3.05%
Vacacy Factor	0			170,000	-100.00%
Salaries Travel Allowance	12,500			-12,500	-50.00%
Leave Liabilities	161,025			6,934	4.50%
Depot Recoveries	-130,000			-72,000	124.14%
Sub-Total Other Adjustments	**87,325**			**94,341**	**-1344.66%**
Grand Total as Adopted By Council	**19,537,422**	**180.65**	**-4.15**	**766,059**	**4.10%**

Budget Development Update

- Remaining budget manager developed operating budgets currently being finalised, uploaded and reconciled – month ahead of target.
- Corporate calculated budgets (insurance, services, taxes, depreciation, grants) – on target.
- Core capital budgets presented in this presentation – month ahead of target.
- New initiatives process and analysis – on target.
- Long Term Financial Plan development – on target.
- Rating, service charges and valuation work – on target.

Thank you.

Attachment 2

Budget Consideration Requests for the 2024-25 Financial Year

Elected Member Proposals - Data Entry

Proposal Name	Description	Funding Request If Kr	Any Other Information	Intiatial Assessement ELT	Council Decision to Fully Assess
M/P Caravan Park - upgrade	Managers Accommodation - Mt. Pleasant Caravan Park	N/a	The first is for consideration of Managers Accommodation at the Mt. Pleasant Caravan Park – on my understanding the current manager is living on site in a caravan, not ideal. I raise this for consideration more than anything else, should be picked up in the review of all Caravan Parks rather than as a one off NI however I raise it so it is not missed in the review.	As outlined will be assessed in caravan park review.	
Paved footpath	Melrose Street, Mt. Pleasant between Tungkillo Road and Cricksmill Road	N/a	See attachment	Not current priority - Council has prioritised rural road and Fife Street for works priorities at present.	
Community Assistance Grants	Increase the annual allocation of funds to support community events and volunteer groups using Council facilities that require an upgrade	$50K		The long awaited review of the community assistance scheme will be accelerated to address this issue outside of budget - do not recommend for assessment.	
Hetitage Grants	Increase the annual allocatoon of funds to support the restoration and preservation of our heritage buildings	$50K		Council needs to focus on its own infrastructure and building needs. The long awaited review of the community assistance scheme will be accelerated to address this issue outside of budget - do not recommend for assessment.	
Recycling cans and bottles	Can and bottel recycle bins at key locations particularly parks		if Council resources to empty these bins are stretched, service clubs or town committees collaboration could be a great way to manage emptying and fundraise	Will undertake and assessment outside of budget processes about viability and bring report to council in due course - do not recommend assessment.	
Aquatic Strategy	Nuriootpa Pool heating activate the Aquatic Strategy and create a site plan for future upgardes of this facility			The aquatic strategy was not supported previously by Council, however there simply is no resourcing availability to apply to work - do not recommended assessment.	
Entrance upgrades	Beautify corner of Schaedel Street and Old Kapunda Road Nuriootpa with a desiganated pathway, native plants and sculpture art		approach to be similar to that of Atze Parade Nuriootpa but with some sculpture art and collaboration with NFA as a town project - Meeting Place theme	These are being rolled out through existing budgeting where available. Works will develop a rolling plan for members review - do not recommend for assessment.	

Prior two years matters	See attachments			Fife Street was earmarked for design in 2023-24 whichis underway and potential delivery in 2024-25. All other items have there is no alteration to the prior recommendatiosn of Councils decisions in 2023-24 and thus are not recommended for assessment	

Budget Consideration Requests - Prior Two Years (2022-23 and 2023-24) - Requests Not Included In Budget

Item	Proposal Name	Description	Funding Request If Known	Any other Information	Operating / Capital	Recommendation
37	Oval Surface Renewal/Upgrade	Angaston (please note Tanudna done in 23-24, Lyndoch will be addressed as part of new development)	1,500,000		Capital	Defer - indefinately Council has indicated Lyndoch is the priority
22	Recycling stations	Recycling Stations (ability to recycle soft plastics, batteries, bread tags etc). I can provide an example from Adelaide Council's for our EM's to look at.	15,000		Operating	No support previously - no change to prior endrosed Council position - do not proceed to assessment.
1a	Prior two years initiatives	Kalima Road drainage and footpath	1,864,000	Requested to be assessed. Post budget decisions - footpath installed as bridging measure until the land is developed	Capital	No support previously - no change to prior endrosed Council position - do not proceed to assessment.
14	New dual lane bridge - Research Road Nuriootpa	Located adjacent to Hickinbottoms development	900,000	Requires road realignment, significant bridge construction in the flood plain, is a water effectiving activity and thus subject to state approval and extensive native vegetation costs are likely to be involved.	Capital	No support previously - no change to prior endrosed Council position - do not proceed to assessment.
29a	Seal Issac Street	Isaac Street seal as per petition presented to Coucnil meeting January 2023	346,000	Council resolved to assess it as part of the budget - wasn't prioritised.	Capital	No support previously - no change to prior endrosed Council position - do not proceed to assessment.
11	Nuriootpa Pool	Installation of new heating	630,000	From October 2021 estimate of $400K plus 20% for current year estimate - would also trigger power capacity upgrade estimated in October 2021 at $100K not consider sufficient + 50%.	Capital	No support previously - no change to prior endrosed Council position - do not proceed to assessment.
3	Fife Street Upgrade	Fife Street Upgrade	745,000	As part of budget decision inclusion for design in 23-24 and consideration for priority delivery in 24-25.	Capital	Council has funded design this year for potential implementation in 2024-25 proceed to assessment
16	Coulthard Park	Coulthard Park to to be returned to its former glory will speak more at the Work Shop	Unknown	No scope to be able to provide estimate. Already determined that the lake cannot be reinstated as a water effecting activity wioth Landscape Board also not a sustainable use of scarce water resources.	Unknown	No support previously - no change to prior endorsed Coucil position - work underway on new arrangemtns and will also be part of caravan park review work.

Budget Consideration Requests - Prior Two Years (2022-23 and 2023-24) - Requests Not Included In Budget

Item	Proposal Name	Description	Funding Request If Known	Any other Information	Operating / Capital	Recommendation
25	Tanunda Oval Playground	Safety fence and shade sails	150,000	Potential alternative reduced fencing extent around the new Bilyara Road entrance only for reduced cost. Exposure is to internal park road only, all external road boundaries fenced. Installation of shade sail sets precedent for other playgrounds. Post budget decision approval provided for fencing.	Capital	No support previously - no change to prior endrosed Council position - do not proceed to assessment.
20	Nuriootpa War Memorial Swimming Pool Facility Improvements	Various matters	Anywhere from $15K for doors and seating to over $1M for heating, todler, splash park	Site SAPN Electrical Upgrade assessment, to facilitate future site upgrades, including heating. Addition of doors to shower cubicles for personal safety, currently shower curtains. Replacement of the aging and rusted outdoor seating. Heritage Signage explaining importance of the pool to the Nuriootpa and broader community. Council resourced and funded staff role ie community, events & promotions, estimated 8hrs per week. Would also have responsibility for promoting and creating activities for tourism at the pool. Electric/Gas Water heating to maintain a constant water temperature to widen user groups, inc but not exclusive to swim clubs, ie young families and elderly. Upgrade of toddler pool to include splash pad (as per Burnside).	Capital	No support previously - no change to prior endrosed Council position - do not proceed to assessment.
22	Town Entry Statement Landscaping	Town entrance program	30,000	Increased operational budget is requested to deliver improved landscaped treatments at key points of entry to towns across the Barossa. This will be a multi-year program of works requiring a permanent increase to budget. Councils Open Space Team will be responsible for delivering these works along with the ongoing maintenance, which will contribute to a higher level of job satisfaction and team culture. Being addressed through existing allocations as funds are available.	Operating	See notes in the summary sheet provided - not recommended to assess.

Attachment 2

Budget Consideration Requests - Prior Two Years (2022-23 and 2023-24) - Requests Not Included In Budget

Item	Proposal Name	Description	Funding Request If Known	Any other Information	Operating / Capital	Recommendation
25	Outdoor fitness equipment at Talunga Park Mt Pleasant	Fitness equipment	60,000	Purchase and installation of 4 pieces of outdoor fitness equipment, (elliptical trainer, air walker, foot cycle & rower) along with appropriate soft fall ground cover.	Capital	No support previously - no change to prior endrosed Council position - do not proceed to assessment.

Attachment 2

Budget Consideration Requests for the 2024-25 Financial Year

Council Officer Proposals - Data Entry

Proposal Name	Description	Funding Request If Known	Any Other Information	Approvd by ELT Member	Initial Assessment	Council Decision to Fully Assess
Signage Project	Develop a framework and implementation plan to deliver a consistent approach to application of signage at Council venues and spaces to address the proliferation of ad-hoc and inconsistent signage across Council facilities. The framework would develop a heirarchy of signage types (by venue type) and guidelines for ancillary wayfinding signage and/or aggregation of signage at locations supporting multiple user groups such as rec parks. This will also provide brand recognition and visibility of Council assets, similar to Street Flags project. Implementation would be staged and subject to funding.	Further scoping required	Identified as a Strategic Action in the Corporate Plan BS3-6 and Council-endorsed Grapevine Report. Project supports previous policy work around Signage Policy and Leases and Licences. Preliminary consultation with internal business units supports a structured approach.	Jo Moen Has Approved	No - low priority in face of known other matters and budget constraints. Do from internal resources when available. Does not meet the extreme or high risk or legislative test for administrative new initiatives	
Home Libray Service expansion	Home Library Services benefit vulnerable and isolated members of the community by providing access to information, knowledge, reading/viewing for pleasure, and social connection. The current Barossa service is at capacity with 40 clients, and provides a 4 weekly curated book delivery service only. Conservative estimates suggest 186 members of the community would currently be interested and eligible for this service. The project proposal allows for service delivery to 190 clients, the addition of digital literacy programs to the service, and the provision of a dedicated coordinator and vehicle.	Estimated request (subject to potential external funding as suggested by ELT): Years 1-3 (trial period) cumulative project cost $271,740 10 year LTFP cumulative project cost $1,008,845	The Home Library Service Review is a key outcome of the Council-endorsed 2022 Library Services Review. The proposed service improvements align with achieving Goals 9 and 10 of the Community Plan 2020-2040.	Approval to submit provided by ELT at meeting 23 November 2023	Proceed to assessment - required to close out part of approved Library review findings.	
Nuriootpa Administration Centre Building Management System (BMS)	Supply and install a site main BMS Ethernet system to capture all Heating Ventalation and Air Conditioning (HVAC) allowing for integrated control of all systems in order to provide energy efficiency and power monitoring of the site.	Project Cost including variation allowances is $80000.	This has been recommended in the recent energy audit carried out by Tandem Energy.	Approved by Ben Clark	No - low priority in face of known other matters and budget constraints. Does not meet the extreme or high risk or legislative test for administrative new initiatives	
Security System replacements	Our security systems at our library sites have started to degrade to the point of requireing constant maintenance and are unable to be expanded to accommodate additional personnel. The replacement would allow us to integrate the management systems into a cloud base system ensureing we can make changes in house saving on Security Contractor Call out costs.	Project Cost for replacement total of $25000 to cover all sites	Additional funding required on top on normal operational budget to replace outdated systems at Lyndoch, Mount Pleasant and Nuriootpa which will also allow us to manage the personnal protection pendants in house. The total project cost would be split accross all sites.	Approved by Ben Clark	Proceed to assessment - related to risk and safety.	
Residential green waste pulse check	Engage KESAB to undertake visual inspections at the kerbisde for an agreed number of residential township green bins to provide Council with baseline data about green organic bin use. Visual inspections will be paired with some direct engagement with residents through a combination of doorknocking and bin tagging. Waste auditing has not been completed since mandatory green waste bins were introduced to Townships (July 2021). This audit meets the information needs of Council (CM 19/73404) at a reduced cost to audits proposed previous years and will also deliver an element of community waste education and awareness (CS23).	15,000	CM 19/73404 re-auditing remains outstanding action CS23 - Waste and Resource Recovery - provide on going waste education and awareness to service users.	Approved Jake McVicar	No - low priority in face of known other matters and budget constraints. Does not meet the extreme or high risk or legislative test for administrative new initiatives.	
Carbon management planning staff engagement & upskilling program	Facilitate a staff engagement & upskilling program to support Corporate Plan Action CS17-1 to develop a Carbon Management Plan. A plan to reduce carbon emissions needs to be owned by the whole business to be effective and transformational. Largely the responsibility for reduction action strategies will sit with each business area. Council are participating the inaugural State Government Net Zero Accelerate Program to complete the first step of developing a plan, which is measurement and establishing a baseline. Because of this funding, measurement is heavily subsidised($500 contribution, actual value $20-$30K). Investing in engagement and upskilling upfront will ensure local context and knowledge is utilised to its full value to develop the best Carbon Management Plan.	15,000	CS17-1 Carbon Management Plan Community Plan Goal 3 - "proactive approach in responding to key environmental challenges such as climate change"	Approved Jake McVicar	No - low priority in face of known other matters and budget constraints. Does not meet the extreme or high risk or legislative test for administrative new initiatives.	
Public place waste and resource guideline development	Review public place waste and resource management to develop clearer guidelines. This includes the review of public place bins and current service models within the Waste Services Contract, how we respond to community requests about public place bins/ set service levels, and invest in strategic infrastructure to facilitate the recovery of 10c refundable containers from Tanunda Main Street and organic waste from Dog Parks. We anticipate internal efficiency gains (labour) and reduced bin servicing costs (Solo) to be achieved by reviewing placement of some public place bins across the region.	12,000	This will deliver cross program benefits and proposal intent has support from Manager Infrastructure and Environmental Services. CS17 - Natural Resources, Output 1 - Sustainability - support initiatives and programs in the region. Tanunda main street initiative will deliver additional community benefit by creating a system that allows non-for-profits to collect the material and keep the financial benefit.	Approved Jake McVicar	No - low priority in face of known other matters and budget constraints. Does not meet the extreme or high risk or legislative test for administrative new initiatives	

24-25 Budget – Workshop 3

Updated Capital
Updated Salary and Wages
Operating Budget

TheBarossaCouncil

Critical Assumptions

- Does not include any new initiatives spending.
- Rate and service levy revenue is aligned to Long Term Financial Plan settings
- Base Council rates is 4.3% increase plus 1% growth. CPI December Qtr 4.8%.
- Internal allocations have not yet been applied – this does not impact the budget bottom line just the allocation to functions and activities within the budget.
- Measured against the updated Q2 Long Term Financial Plan.
- Commonwealth grants are paid in the correct year no advance payment is made this year.
- Awaiting Landscape Levy amounts from the Board.

Critical Assumptions

- South Australia continues to receive supplementary roads funding $268K unfavourable outcome if not continuing in 2024/25.
- Capital as outlined and anticipated grants achieved (otherwise assumes projects are deferred).
- Is a budget prepared on existing service levels and asset replacement models as determined by our asset management systems and processes.
- All borrowings are taken out on 1 July 2024 – worst case scenario this will not occur – further modelling is underway to more precisely manage cash flows and how borrowings will be needed – this minimises interest payments.

Capital Budgets

- Minor changes from that present in February 2024:
  - No carpark reseals required reduction of $40K.
  - Additional road reseals and resheeting identified $53K.
  - Additional buildings capital renewal identified $50K.
  - Internal road recreation asset reseals none identified reduction of $61K.
  - Community Bus not requiring renewal will reassess in 25/26 reduction of $150K (net of sale revenue).
  - Deferral $300K to CWMS budget to fund Nuriootpa works - Long Term Plan is unchanged for CWMS.
  - $173K remains in NCPA capital budget but no programs identified in asset management analysis.
  - February 2024 budget $33.567M.
  - March 2024 budget $33.268M.

Capital Budgets

- Net outcomes:
  - Full programs and asset system and ground truthed program provided as attachment.
  - Key summary of additional funding and alignment with Asset Management analysis as outlined in February 2024:
    - Increase footpath spending by $191K in 24/25 and total of next 10 years of $2.192M
    - Increase general building renewal by $150K next year and total amount in next 9 years by $3.11M (assets not within the remit of The Big Project)
    - Carpark renewal increase by $400K over the next 10 years.

Capital Budgets

A3 Consolidated Results: Budgeted Capital Expenditure	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
	Q2	**Budget**	**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	2,541	4,289	2,681	960	1,170	1,180	1,190	1,691	1,360	1,371
Recreation	1,679	55	120	329	425	439	453	467	482	498
Transport - Roads & Footpaths	5,278	3,748	3,835	4,370	5,034	5,202	5,376	5,555	5,741	5,934
Stormwater, Bridges & Floodplain	349	0	312	318	325	331	338	345	351	359
CWMS	58	734	773	488	606	691	800	808	959	1,065
Equipment - Plant & Vehicles	1,219	794	1,171	892	913	1,174	957	979	1,002	1,025
Other Assets	369	156	151	154	657	670	683	696	710	724
	11,493	9,776	9,043	7,511	9,130	9,687	9,797	10,541	10,605	10,976
New/Upgrade Capital summary: Discretionary										
Land	1,554	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	7,047	9,844	5,135	187	0	0	0	341	0	0
Recreation (includes TBP program)	3,732	10,426	1,681	295	187	189	192	196	1,802	202
Transport - Roads & Footpaths	1,203	591	594	597	98	101	105	109	112	116
Stormwater, Bridges & Floodplain	597	985	385	388	391	394	397	400	404	407
CWMS	1,897	1,421	271	131	34	33	35	31	81	81
Equipment - Plant & Vehicles	0	0	0	0	0	0	0	0	0	0
Other	836	225	85	87	89	91	94	96	98	851
	16,866	23,492	8,151	1,685	799	808	823	1,173	2,497	1,657
Total Capital Expenditure	28,359	33,268	17,194	9,196	9,929	10,495	10,620	11,714	13,102	12,633

Operating Revenue

Budget	23/24 Budget Q2	24/25 Budget LTFP Q2	24/25 Budget Forecast	Difference to 23/24 Budget Q2	Difference to LTFP Q2
Rates	37,892,000	39,715,000	39,806,930	1,914,930	91,930
Statutory Charges	830,000	854,000	825,005	(4,995)	(28,995)
User Charges	4,076,000	4,114,000	4,061,604	(14,396)	(52,396)
Grants, Subsidies and Contributions	2,139,000	3,772,000	3,954,785	1,815,785	182,785
Investment Income	175,000	186,000	150,000	(25,000)	(36,000)
Reimbursements	62,000	58,000	82,953	20,953	24,953
Other Income	843,000	868,000	495,450	(347,550)	(372,550)
Total Revenue	46,017,000	49,567,000	49,376,727	3,359,727	(190,273)

Operating Expenses

Budget	23/24 Budget Q2	24/25 Budget LTFP Q2	24/25 Budget Forecast	Difference to 23/24 Budget Q2	Difference to LTFP Q2
Salary and Wages	17,572,000	18,489,000	18,384,917	(812,917)	104,083
Materials Contracts and Other Expenses	18,753,000	19,415,000	18,667,937	85,063	747,063
Interest Expenses	1,285,000	2,020,000	2,310,351	(1,025,351)	(290,351)
Depreciation	10,170,000	10,772,000	10,815,840	(645,840)	(43,840)
Total Expenses	47,780,000	50,696,000	50,179,045	2,399,045	516,955
Operating Position (Surplus) / Deficit	(1,763,000)	(1,129,000)	(802,318)	960,682	326,682

Other Information

- Salary and wages changes since February 2024 and the Q2 approved and updated Long Term Financial Plan:
  - Reduction to operating budget for salary and wages from $18.489M to $18.385M
  - Reduction to capital budget for salary and wages from $890K to $685K.
  - Net saving of $309K
  - Total salary and wages budget $19.070M.
- Operating position summary:
  - Revenue under forecast by $190,273
  - Operating expenditure under forecast by $516,955
  - Net improvement for forecast position for 2024/25 $326,682
- Functional spending assessment provided at Attachments.

Budget Development Update

- Core budget practically complete.
- Long Term Financial Plan is also practically complete at this time pending rate modelling.
- Finalisation of Council new initiatives – intend to table for April Council meeting to determine what will be placed in the draft budget.
- Rate modelling and valuation analysis – May workshop (along with long term financial plan) – awaiting 24/25 data from Land Services.
- Business Plan on target for May Council meeting and to commence consultation following week.
- Adoption still planned at June Council meeting or special meeting thereafter.

Attachments

2023/24 Capital Works Program - Infrastructure & Environmental Services

LOCATION	Asset Type	DETAILS	2024/25					Change
			Proposed Budget	Income/Funding contribution %	New Income/Funding	Council Contribution	Forecasted LTFP for 2024/25 - Q2 Revision	
Replacement / Renewal	Transport Assets	Reseal Program (Sprayed Seal and Asphalt)		0%	$0			
	Transport Assets	Resheet Program	$2,796,126	0%	$0	$2,796,126	$2,742,907	$53,219
	Transport Assets	Road Shoulders		0%	$0			
	Transport Assets	Footpath Program	$491,587	0%	$0	$491,587	$491,587	$0
	Transport Assets	Car park resealing	$0	0%	$0	$0	$40,000	-$40,000
	Equipment Assets	Plant & Equipment	$408,000	0%	$136,000	$272,000	$272,000	$0
	Equipment Assets	Minor Plant	$50,000	0%	$0	$50,000	$50,000	$0
	Bridge/Stormwater Assets	Allocated to Baird Street - See New Assets	$0	0%	$0	$0	$306,000	-$306,000
	Building Assets	Community Buildings (not part of TBP)	$450,000	0%	$0	$450,000	$400,000	$50,000
	Building Assets	Office/Depot Works	$30,000	0%	$0	$30,000	$30,000	$0
	Recreation Assets	Recreation - assets - incl internal roads	$0	0%	$0	$0	$61,462	-$61,462
	Recreation Assets	Playgrounds	$30,000	0%	$0	$30,000	$30,000	$0
	Transport Assets	Project Management Resourcing - Resealing	$112,178	0%	$0	$112,178	$112,178	$0
	Transport Assets	Project Management Resourcing - Footpaths	$100,590	0%	$0	$104,759	$104,759	$0
	Recreation Assets	Project Management Resourcing	$25,235	0%	$0	$25,235	$25,235	$0
	Building Assets	Project Management Resourcing	$186,197	0%	$0	$186,197	$186,197	$0
Replacement / Renewal (Total)			**$4,679,913**		**$136,000**	**$4,548,082**	**$4,852,325**	**-$304,243**
New / Upgrade	Transport Assets	Streetscaping - townships - unallocated	$88,500	0%	$0	$88,500	$88,500	$0
	Transport Assets	Keyneton Road (Existing seal near Truro Road to Parrot Hill Road - Moculta) Seal Only – Year 2	$750,000	0%	$0	$750,000	$750,000	$0
	Recreation Assets	Playgrounds	$74,900	0%	$0	$74,900	$74,900	$0
	Bridge/Stormwater Assets	Contingency - allocated to Baird Street Nuriootp Drainage	$0	0%	$0	$0	$114,911	-$114,911
	Stormwater Assets & Bridge	Baird Street Nuriootpa Drainage Upgrade	$500,000	0%	$0	$500,000	$150,000	$350,000
	Stormwater Assets & Bridge	Calton Road to Hamiester Court - carry forward	$367,901	0%	$0	$367,901	$367,901	$0
	Stormwater Assets & Bridge	Project Management Resourcing	$116,924	0%	$0	$116,924	$116,924	$0
New / Upgrade (Total)			**$1,898,225**		**$0**	**$1,898,225**	**$1,663,136**	**$235,089**
Total Capital			**$6,578,138**		**$136,000**	**$6,446,307**	**$6,515,461**	**-$69,154**

2023/24 Capital Works Program - Other

LOCATION	Asset Type	DETAILS	2024/25					Change
			Proposed Budget	Income/Funding contribution %	Income/Funding	Council Contribution	Forecasted LTFP for 2024/25 - Q2 Revision	
Replacement / Renewal	Plant and Equipment	General Inspector, Office and Other Vehicles	$335,775	0%	$167,888	$167,887	$167,887	$0
	Plant and Equipment	Community Transport	$0	0%	$0	$0	$300,000	-$300,000
	Inventory	Library Books	$80,919	0%	$80,919	$0	$80,919	-$80,919
	The Big Project	Lyndoch Recreation Park Development	$1,125,000	0%	$0	$1,125,000	$953,065	$171,935
	The Big Project	Creative Industries Centre	$2,297,130	0%	$1,223,515	$1,073,615	$1,073,615	$0
	Plant and Equipment	Continuous Improvement Systems Upgrades	$75,000	0%	$0	$75,000	$75,000	$0
	Building and Recreational Assets	Project Management Resourcing	$100,939	0%	$0	$100,939	$0	$100,939
Replacement / Renewal (Total)			**$4,014,763**		**$1,472,322**	**$2,542,441**	**$2,650,486**	**-$108,045**
New / Upgrade	The Big Project	Lyndoch Recreation Park Development	$13,875,000	0%	$1,691,075	$12,183,925	$5,427,756	$6,756,169
	The Big Project	Nuriootpa Soccer Development - carry forward	$859,411	0%	$20,000	$839,411	$839,411	$0
	The Big Project	Creative Industries Centre	$5,359,970	0%	$2,854,985	$2,504,985	$2,504,985	$0
	Plant and Equipment	Continuous Improvement Systems Upgrades	$225,000	0%	$0	$225,000	$225,000	$0
New / Upgrade (Total)			**$20,319,381**		**$4,566,060**	**$15,753,321**	**$8,997,152**	**$6,756,169**
Total Capital			**$24,334,144**		**$6,038,382**	**$18,295,762**	**$11,647,638**	**$6,648,124**

2023/24 Capital Works Program - Common Waste Water Management System

LOCATION	Asset Type	DETAILS	2024/25 Proposed Budget	Income/Funding contribution %	Income/Funding	Council Contribution	Forecasted LTFP for 2024/25 - Q2 Revision	Change
Replacement / Renewal	CWMS Asset	Gravity Mains Asset Management	$60,000	0%	$0	$60,000	$60,000	$0
	CWMS Asset	Gooden Drive Pump Station Upgrade	$160,000	0%	$0	$160,000	$160,000	$0
	CWMS Asset	Gooden Drive Pump Station Risiing Main	$160,000	0%	$0	$160,000	$160,000	$0
	CWMS Asset	Lagoon and Infrastructure Tanunda	$65,480	0%	$0	$65,480	$65,480	$0
	CWMS Asset	Pump Station and Infrastructure	$83,840	0%	$0	$83,840	$83,840	$0
	CWMS Asset	Water reuse infratstructure	$42,300	0%	$0	$42,300	$42,300	$0
	CWMS Asset	Lyndoch Waste Water Treatment Plant Pumps	$16,400	0%	$0	$16,400	$16,400	$0
	CWMS Asset	Springton Waste Water Treatment Plant	$120,000	0%	$0	$120,000	$120,000	$0
	CWMS Asset	Operation Emergency IP and Manhole Repairs/Replacement	$15,000	0%	$0	$15,000	$15,000	$0
	CWMS Asset	Operation Emergency Drain Repairs	$10,000	0%	$0	$10,000	$10,000	$0
	CWMS Asset	Vehicle Replacements Operators Northern	$51,055	0%	$0	$51,055	$51,055	$0
	CWMS Asset	Vehicle Replacements Operators Southern	$51,055	0%	$0	$51,055	$51,055	$0
	CWMS Asset	Operation Construction of New Inspection Points	$6,000	0%	$0	$6,000	$6,000	$0
	CWMS Asset	Asset Deferral and Savings	-$150,000	0%	$0	-$150,000	-$150,000	$0
	CWMS Asset	Project Management Costs - CWMS	$43,259	0%	$0	$43,259	$0	$43,259
Replacement / Renewal (Total)			**$734,389**		**$0**	**$734,389**	**$691,130**	**$43,259**
New / Upgrade	CWMS Asset	Gooden Drive Pump Station Upgrade	$160,000	0%	$0	$160,000	$160,000	$0
	CWMS Asset	Gooden Drive Pump Station Risiing Main	$160,000	0%	$0	$160,000	$160,000	$0
	CWMS Asset	Springton Waste Water Treatment Plant	$120,000	0%	$0	$120,000	$120,000	$0
	CWMS Asset	Nurioopta Treatment Plant Stage 1 - completion	$900,000	0%	$0	$900,000	$900,000	$0
	CWMS Asset	Lyndoch Waste Water Treatment Plant - Upgrade	$200,000	0%	$0	$200,000	$200,000	$0
	CWMS Asset	Operation Emergency IP and Manhole Repairs/Replacement	$15,000	0%	$0	$15,000	$15,000	$0
	CWMS Asset	Operation Emergency Drain Repairs	$10,000	0%	$0	$10,000	$10,000	$0
	CWMS Asset	Operation Construction of New Inspection Points	$6,000	0%	$0	$6,000	$6,000	$0
	CWMS Asset	Asset Deferral and Savings	-$150,000	0%	$0	-$150,000	-$150,000	$0
New / Upgrade (Total)			**$1,421,000**		**$0**	**$1,421,000**	**$1,421,000**	**$0**
Total Capital			**$2,155,389**		**$0**	**$2,155,389**	**$2,112,130**	**$43,259**

2023/24 Capital Works Program - NCPA (Nuriootpa Caravan Park Authority)

LOCATION	Asset Type	DETAILS	2024/25 Proposed Budget	Income/Funding contribution %	Income/Funding	Council Contribution	Forecasted LTFP for 2024/25 - Q2 Revision	Change
Replacement / Renewal	Vehicle	Vehicle change over	$25,000	0%	$0	$25,000	$25,000	$0
	Asset	No assets identified in asset models for 24-25 - awaiting NCPA Board requests	$175,733	0%	$0	$175,733	$175,733	$0
Replacement / Renewal (Total)			**$200,733**		**$0**	**$200,733**	**$200,733**	**$0**
New / Upgrade (Total)			**$0**		**$0**	**$0**	**$0**	**$0**
Total Capital			**$200,733**		**$0**	**$200,733**	**$200,733**	**$0**
Grand Total Capital			**$33,268,404**		**$6,174,382**	**$27,098,191**	**$20,475,962**	**$6,622,229**

Attachment 3

Reseal Renewal Program Budget Draft for 2024-25

Township	Asset Name	Asset Class	Asset Type	Network Measure Length (m)	From Street	To Street	Last Year Sealed	Treatment Name	Treatment Group	Budget	Comment
Angaston	Light Pass Road	Class 4: Local Collector (Connecting activity nodes)	Rural Sealed	38	Siegersdorf Road	Surface change-Spray Sealed 38m South	2005	AC Resheet 100mm	Renewal	$111,089.90	100mm ap, 60mm AC14 + 40mm AC10
Angaston	Light Pass Road	Class 4: Local Link (Connecting centres)	Rural Sealed	60	Surface change-Hotmix	Siegersdorf Road		AC Resheet 100mm	Renewal		
Angaston	Siegersdorf Road	Class 2: Designated Freight Route (B Double and HML Route)	Rural Sealed	53	Surface change-Hotmix	Light Pass Road		AC Resheet 100mm	Renewal		
Angaston	Siegersdorf Road	Class 2: Designated Freight Route (B Double and HML Route)	Rural Sealed	42	Light Pass Road	Surface change-Spray Sealed 40m E		AC Resheet 100mm	Renewal		
Nuriootpa	Baird Street	Class 4: Local Access (> 10 dwellings)	Township Sealed	151	Macarthur Street	Flinders Street		Moderate Patch & AC Resheet 40mm	Renewal	$125,877.42	Kerb maintenance required Road sealing to be completed after stormwater upgrade project completed
Nuriootpa	Baird Street	Class 4: Local Access (> 10 dwellings)	Township Sealed	93	Flinders Street	Francis Street West		Moderate Patch & AC Resheet 40mm	Renewal		
Nuriootpa	Baird Street	Class 4: Local Access (> 10 dwellings)	Township Sealed	294	Francis Street West	Old Kapunda Road		Moderate Patch & AC Resheet 40mm	Renewal		
Nuriootpa	Lange Street	Class 4: Local Access (> 10 dwellings)	Township Sealed	146	Centenary Avenue	Welland Road		Moderate Patch & AC Resheet 40mm	Renewal	$48,979.39	Kerb and tree maintenance required
Tanunda	Acacia Street	Class 4: Local Access (> 10 dwellings)	Township Sealed	53	64m from Krieg Street	Carob Street		Moderate Patch & AC Resheet 40mm	Renewal	$61,058.45	Kerb and tree maintenance required
Tanunda	Acacia Street	Class 4: Local Access (> 10 dwellings)	Township Sealed	74	Carob Street	16m from end		Moderate Patch & AC Resheet 40mm	Renewal		
Tanunda	Acacia Street	Class 4: Local Access (> 10 dwellings)	Township Sealed	17	74m from Carob Street	end (West)		Moderate Patch & AC Resheet 40mm	Renewal		
Tanunda	Ash Street	Class 4: Local Access (> 10 dwellings)	Township Sealed	54	end	Pioneer Avenue		Moderate Patch & AC Resheet 40mm	Renewal	$67,299.39	Kerb and tree maintenance required
Tanunda	Ash Street	Class 4: Local Access (> 10 dwellings)	Township Sealed	160	Pioneer Avenue	Hobbs Street		Moderate Patch & AC Resheet 40mm	Renewal		
Tanunda	Bethany Road	Class 2: Designated Freight Route (B Double and HML Route)	Rural Sealed	1,286	580m from Barossa Valley Way	Biscay Road		Extensive Patch and Double Spray Seal	Renewal	$300,000.00	Insitu Stabilisation of road and shoulder pavement, drainge upgrade and tree maintenace - Subject to $300K SLRP funding
Tanunda	Bethany Road	Class 2: Designated Freight Route (B Double and HML Route)	Rural Sealed	332	Biscay Road	Menge Road		Extensive Patch and Double Spray Seal	Renewal		
Tanunda	Basedow Road	Class 4: Local Collector (Connecting arterial roads)	Township Sealed	64	Murray Street	MacDonnell Street	2004	Moderate Patch & AC Resheet 40mm	Renewal	$110,855.29	Kerb and tree maintenance required Night works due to impact on main street
Tanunda	Basedow Road	Class 4: Local Collector (Connecting arterial roads)	Township Sealed	103	MacDonnell Street	Railway Line		Moderate Patch & AC Resheet 40mm	Renewal		
Tanunda	Carob Street	Class 4: Local Access (> 10 dwellings)	Township Sealed	89	Braunack Avenue	Acacia Street		Moderate Patch & AC Resheet 40mm	Renewal	$29,185.48	Kerb and tree maintenance required
Tanunda	Falkenberg Street	Class 4: Local Collector (Connecting activity nodes)	Township Sealed	69	Barossa Valley Way	end	1998	Moderate Patch & AC Resheet 40mm	Renewal	$16,160.10	
Tanunda	Magnolia Road	Class 4: Local Collector (Connecting activity nodes)	Township Sealed	49	Menge Road	Surface change-Spray Seal	2009	Moderate Patch & AC Resheet 40mm	Renewal	$137,610.36	Road sealing to be completed after stormwater/kerb upgrade project completed
Tanunda	Magnolia Street	Class 4: Local Collector (Connecting activity nodes)	Township Sealed	60	Unkown (railway line)	Kerryn Drive		Extensive Patch & AC Resheet 40mm	Renewal		
Tanunda	Magnolia Street	Class 4: Local Collector (Connecting activity nodes)	Township Sealed	138	Kerryn Drive	Surface change-Hotmix 135m E		Extensive Patch & AC Resheet 40mm	Renewal		
Tanunda	Magnolia Street	Class 4: Local Collector (Connecting activity nodes)	Township Sealed	34	Surface change-Hotmix	Menge Road	1990	Extensive Patch & AC Resheet 40mm	Renewal		
Tanunda	Menge Road	Class 3: Rural Arterial (mainly non local between towns > 300vpd)	Township Sealed	70	Surface change-Hotmix	Magnolia Road	1985	Rehabilitation-Urban	Renewal		
Tanunda	Menge Road	Class 3: Rural Arterial (mainly non local between towns > 300vpd)	Township Sealed	297	Magnolia Street	Surface change-Spray sealed	1985	Extensive Patch & AC Resheet 40mm	Renewal		
Tanunda	Menge Road	Class 3: Rural Arterial (mainly non local between towns > 300vpd)	Township Sealed	130	Surface change-Spray sealed	Start-Rural 80k Zone (to water course only)		Extensive Patch & AC Resheet 40mm	Renewal		
Tanunda	Pioneer Avenue	Class 4: Local Access (> 10 dwellings)	Township Sealed	158	Ash Street	Walden Street		Moderate Patch & AC Resheet 40mm	Renewal	$64,734.43	Kerb and tree maintenance required

Attachment 3

Resheet Renew Program Draft for 2024-25

Road	District	Section	Length	Width	Area	Tonne	Carting Days	Estimate ($)
Trial Hill		Corryton Pk to 2600m North, fixes worst of the pot holed and depleted, ties in with Wirra Wirra	2600	6.5	16,900	5,324	7	$ 147,407.72
Jutland Road			1800	7.5	13,500	4,253	6	$ 117,751.73
Allendale		Surface change sheeted to segment limit 2km S	1,900.0	7.0	13,300	4,190	6	$ 121,453.61
Bastion Hill Road		Duckponds to Bartsch	1,191.4	8.0	9,531	3,002	4	$ 87,035.30
Berryfield		Miamba to Krieg	1,654.6	5.0	8,273	2,606	3	$ 75,549.62
High Eden		Cowell to Rattei	2123.53	7.5	15,926	5,017	7	$ 145,438.18
Kalbeeba		Surface change sheeted to surface change	352.52	7	2,468	777	1	$ 22,534.12
Keyneton		Gnadenberg to boundary	366.11	7.7	2,819	888	1	$ 25,743.11
Koch		313m from Nitschke to surface change spray sealed	920	7.5	6,900	2,174	3	$ 58,662.77
Rifle Range		Surface change sealed to biscay Rd	1073.44	7.25	7,782	2,451	3	$ 67,881.17
Rosedale Scenic		Yaldara to Rosedale Road	2196	6	13,176	4,150	6	$ 114,925.68
Rosedale Scenic		Brought forward from 25/26 FY	566	8	4,528	1,426	2	$ 39,494.80
Mount Road		Fry Road to segment limit 1.3km	1288.52	7	9,020	2,841	4	$ 78,672.46
Mount Road		Springton Road to Fry Road	1524.01	7	10,668	3,360	4	$ 93,050.64
Wirra Wirra		Blockers to Surface change spray sealed	1885	8.5	16,023	5,047	7	$ 135,000.00
Cromer		Whites Boundary to Carnells Boundary, infills & completes previous resheeting done aprox 3 yrs ago, we are getting poor feedback	2500	7.5	18,750	5,906	8	$ 163,544.06
Blackwood		Warren Rd to Altman, will also give rise to fixing drainage problems	1630	7.5	12,225	3,851	5	$ 106,630.73

Attachment 3

Kerbing Renewal Program Budget Draft for 2024-25

Asset Name	Side	Suburb	Road Function	Road Hierarchy	Kerb Type	Length	Treatment Cost	Treatment Name
Elizabeth Street	Left	Tanunda	Class 4	Township Sealed	Upright Kerb & gutter	195	$15,000.00	Kerb Minor Rehabilitation
Gilbert Street	Left	Lyndoch	Class 3	Township Sealed	Upright Kerb & gutter	129	$10,500.00	Kerb Minor Rehabilitation
	Right		Class 3	Township Sealed	Spoon Drain	157	$12,000.00	Kerb Minor Rehabilitation
Kleinig Street	Left	Lyndoch	Class 4	Township Sealed	Spoon Drain	55	$6,000.00	Kerb Minor Rehabilitation
Magnolia Street	Left		Class 4	Township Sealed	Rollover Kerb & gutter	158	$12,500.00	Kerb Minor Rehabilitation
Melrose Street	Right	Mount Pleasant	Class 3	DTEI	Upright Kerb & gutter	178	$14,500.00	Kerb Minor Rehabilitation
	Right	Mount Pleasant	Class 3	DTEI	Upright Kerb & gutter	67	$7,000.00	Kerb Minor Rehabilitation
Murray Street - Angaston	Right	Angaston	Class 3	DTEI	Upright Kerb & gutter	106	$9,000.00	Kerb Minor Rehabilitation
Murray Street - Tanunda	Right	Tanunda	Class 3	DTEI	Upright Kerb & gutter	71	$8,000.00	Kerb Minor Rehabilitation
	Right	Tanunda	Class 3	DTEI	Upright Kerb & gutter	182	$17,500.00	Kerb Minor Rehabilitation
Gramp Avenue	Left	Angaston	Class 4	Township Sealed	Upright Kerb & gutter	118	$10,500.00	Kerb Minor Rehabilitation

Attachment 3

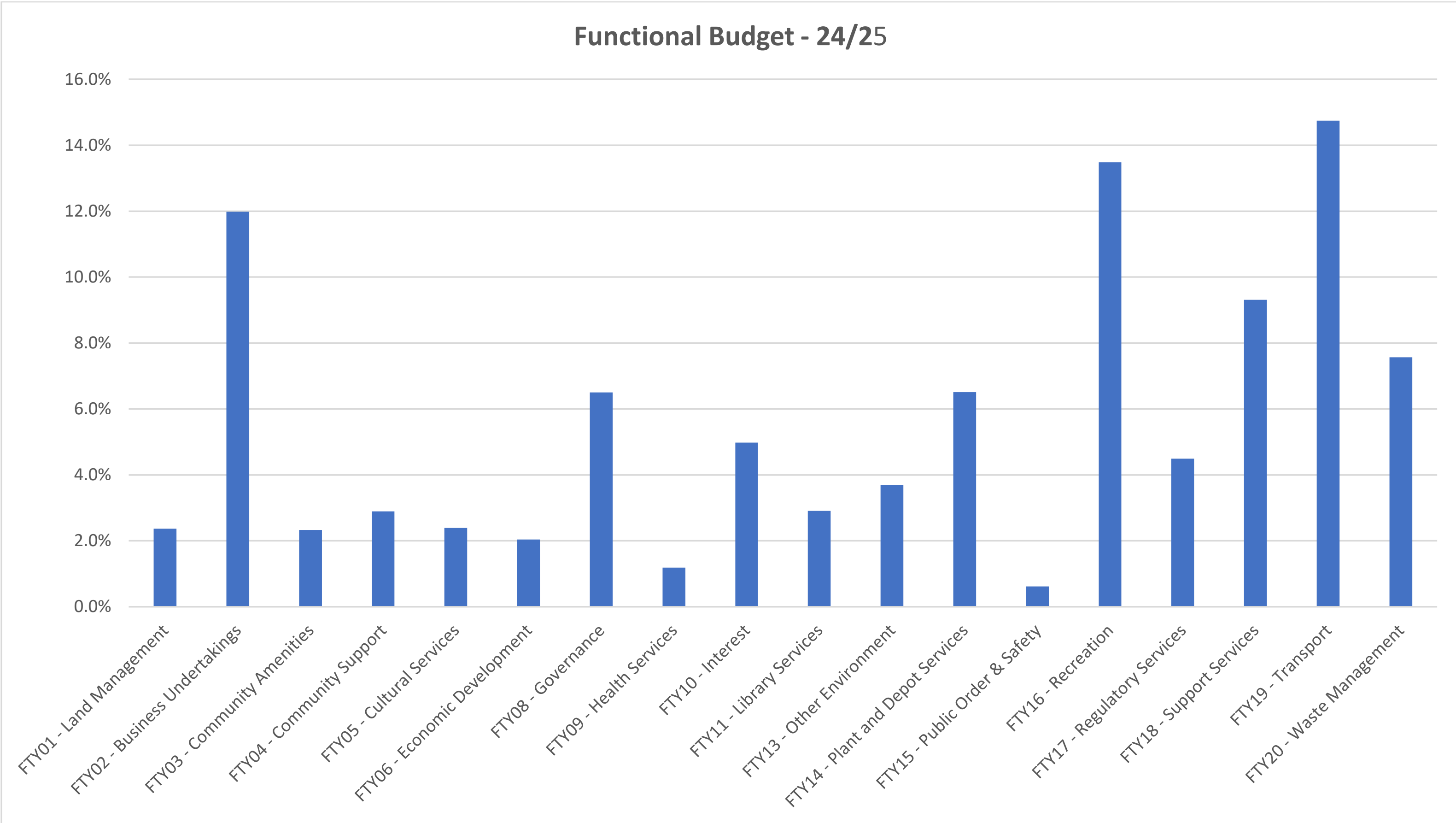
Footpath Renew Program Draft for 2024-25

Street Name	Asset Name	Side	Suburb	Surface Type	Length	Area	Budget
Bilyara Road	Spray Seal FP: Bilyara Road - Elizabeth Street to Park Street	Left	Tanunda	Bitumen	263	394.5	$ 10,000.00
Fifth Street	Spray Seal FP: Fifth Street - First Street to Old Kapunda Road	Right	Nuriootpa	Bitumen	276	331.2	$ 16,000.00
Hospital Road	Spray Seal FP: Hospital Road - Phillis Street to Giles Thorpe Crescent	Right	Mount Pleasant	Bitumen	222	444	$ 14,000.00
Lyndoch Valley Road	Spray Seal FP: Lyndoch Valley Road - 130m before railway line to footbridge	Right	Lyndoch	Bitumen	166	332	$ 10,000.00
Margaret Street	Spray Seal FP: Margaret Street - Queen Street to end	Right	Williamstown	Bitumen	242	363	$ 25,000.00
Mill Street	Concrete FP: Mill Street - Edward Street to MacDonnell Street	Left	Tanunda	Concrete	133	239.4	$ 15,000.00
Mill Street	Concrete FP: Mill Street - Murray Street to Edward Street	Left	Tanunda	Concrete	72	144	$ 12,000.00
Mount Crawford Road	Spray Seal FP: Mount Crawford Road - Wild Street to Charles Street	Right	Williamstown	Bitumen	224	336	$ 14,000.00
North Street	Spray Seal FP: North Street - Dean Street to Schilling Street	Right	Angaston	Bitumen	261	522	$ 28,000.00
Park	Asphalt FP: Park - Christian Street to Dean Street		Angaston	Ashpalt	211	379.8	$ 16,000.00
Park Street	Asphalt FP: Park Street - Langmeil Road to Bilyara Road	Left	Tanunda	Ashpalt	248	372	$ 16,000.00
Penrice Road	Concrete FP: Penrice Road - Murray Street end bitumen to end concrete	Left	Nuriootpa	Concrete	143	214.5	$ 45,000.00
Penrice Road	Spray Seal FP: Penrice Road - Breakneck Hill Road to Murray Street	Right	Angaston	Bitumen	1113	2226	$ 20,000.00
Second Street	Spray Seal FP: Second Street - Gawler Street to First Street	Left	Nuriootpa	Bitumen	240	408	$ 13,500.00
Second Street	Spray Seal FP: Second Street - Gawler Street to First Street	Right	Nuriootpa	Bitumen	243	364.5	$ 12,500.00
Within Reserve	Spray Seal FP: Within Reserve - Within Reserve		Nuriootpa	Bitumen	928	1856	$ 39,000.00
Cross Street	Spray Seal FP: Cross Street - Middle Street to Moculta Road	Left	Angaston	Bitumen	164	246	$ 15,000.00
Cross Street	Spray Seal FP: Cross Street - Tyne Street to Middle Street	Right	Angaston	Bitumen	121	205.7	$ 13,000.00
Dean Street	Spray Seal FP: Dean Street - Schilling Street to end bitumen	Left	Angaston	Bitumen	97	145.5	$ 8,000.00
Bethany Road	Spray Seal FP: Bethany Road - In front of Church	Right	Bethany	Bitumen	70	315	$ 16,000.00
Gilbert Street	Spray Seal FP: Gilbert Street - Foster Street to Kleinig Street	Left	Lyndoch	Bitumen	152	304	$ 12,000.00
Truro Road	Spray Seal FP: Truro Road - Sarah Street to Jane Street	Left	Moculta	Bitumen	130	195	$ 19,000.00
Council Area	Not allocated						$ 100,000.00

Building Renew Program Draft for 2024-25

Asset Name	Site	Township	Component	Funding	Notes
The Rex	The Rex	Tanunda	TBC	$100,000.00	Routine asset renewal
Old Union Chapel	Old Union Chapel	Angaston	Superstructure	$35,000.00	Main hall flooring renewal/replacement
Kegel Club	Tanunda Recreation Park	Tanunda	Superstructure	$172,000.00	Clubrooms rebuild
Public Toilet Renewal Program			All components	$143,000.00	Multi year program to renew public amenities. Future years to be determined

Attachment 3



Based on current budget on 28 March 2024 and estimated allocation of overheads to functions.

Depreciation is used to represent average capital expenditure over the life of assets.

24-25 Budget – Workshop 4

New Initiative Analysis
Long Term Financial Plan
Rating and Service Charges and Valuations

TheBarossaCouncil

New Initiatives

New Initiatives – See Attachments for Analysis

New Initiative	Cost – 10 Year	Score	VFM (investment per qualitative score outcome)	Recommendation
Fife Street	$442,892	53	$8,357	High score, designed and ready for implementation. Yes
Tanunda Playground Fencing	$16,913	51	$332	High score and address safety and security. Yes
Security System Upgrade	$55,256	49	$1,128	High score and address safety and security. Yes
Kalimna Road Reconstruction	$2,387,307	47	$50,794	No – pedestrian concerns have been addressed with medium term path built 23-24 once development adjacent has been completed is the better time to consider road redevelopment.
Melrose Street – Southern End Works	$1,041,279	40	$26,032	No – low score and northern end the priority with DIT sealing work scheduled for that end.
Mt Pleasant Exercise Equipment	$156,990	39	$4,025	No – low score
Research Road Bridge Duplication	$1,345,278	39	$34,494	No – low score
Home Library Expansion	$1,292,721	35	$36,935	No – low score - investigate pilot with existing resource base
Increase to CASC / Heritage Funding				Deferred pending review of CASC and grant programs generally.
Yettie Road				Withdrawn by Mayor
Neldner Road				Being managed now in accordance with Councils resolution of March 2024

Long Term Financial Plan

Long Term Financial Plan Summary – See Attachments for Full Plan

Key assumptions:

- Aligns with current rate and service charge revenue settings:
  - Rate increase 4.3% (CPI March 2024 Quarter for Adelaide 4.3%)
  - Growth 1% (0.25% at present)
  - CWMS 2.5%
  - Waste 4.4%
  - Landscape Levy 5.9% (they used September 2023 CPI)
- Maintains existing service levels.
- Assumes performance outcomes of 100% of operating expenditure and 92% capital expenditure spent by 30 June each year.
- Aligns to prior workshop information provided for operating and capital expenditure.
- Includes current estimates for growth associated with new and upgraded assets built under the auspice of The Big Project.

Long Term Financial Plan Summary

Key assumptions:

- Roads to Recovery phased in increase is estimated at $111K for the 24-25 year.
- Supplementary Road funding to South Australia continues this is $268K for the 24-25 year.
- Financial Assistance Grants are paid in the correct year for 24-25 and not brought forward.
- Loan funding is all Cash Advance Debentures at a rate of 5.75% and assumes all borrowed on 1 July – worst case scenario. Gross borrowings of $20.6M required, results in net borrowings for 24-25 of $17.12 (we make the last Rex payment in 24-25 of approx. $3.5M).
- Available surpluses in future years pays the debt down.
- LTFP due to its forward capacity has factored in new initiatives (and unallocated) spending of from 2028-29 of $3.525M.
- Does not include Concordia development (other than resourcing and consultant/contractor budget to support planning processes)

Long Term Financial Plan Summary

LTFP Key Performance Results

		1	2	3	4	5	6	7	8	9	10
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**	(2,514)	(3,576)	(3,413)	(2,657)	(1,121)	925	2,830	5,168	7,815	10,324
KPI 2 - Operating Surplus Ratio - Rolling 3 year - retrospective average	**(2%) to 10%**	(1.2%)	(2.5%)	(1.1%)	(0.1%)	1.4%	2.4%	3.0%	3.4%	3.6%	3.7%
KPI 2 - Operating Surplus Ratio - Rolling 5 year - retrospective average	**(2%) to 10%**	1.7%	0.2%	(1.1%)	(1.2%)	0.1%	1.1%	2.1%	2.8%	3.3%	3.5%
KPI 2 - Operating Surplus Ratio - Annual		(1.6%)	(2.0%)	0.3%	1.3%	2.6%	3.4%	3.1%	3.6%	4.0%	3.6%
KPI 3 - Net Financial Liabilities ratio	**0-100%**	88.7%	91.9%	82.2%	70.8%	60.1%	49.5%	39.7%	32.6%	24.8%	17.1%
KPI 4 - Asset Renewal Funding Ratio - Annual	**80% to 110%**	132.6%	131.8%	107.9%	97.3%	97.1%	101.8%	105.2%	104.6%	104.7%	103.6%

Long Term Financial Plan Summary

LTFP Operating Results

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										
TOTAL INCOME	49,409	51,752	54,215	56,418	58,549	60,462	62,441	64,488	66,603	68,785
EXPENSES										
TOTAL EXPENSES	50,179	52,814	54,052	55,662	57,013	58,416	60,536	62,150	63,956	66,276
OPERATING SURPLUS / (DEFICIT)	(770)	(1,062)	163	756	1,536	2,046	1,905	2,338	2,647	2,509
Asset disposal & fair value adjustments	(809)	(659)	(770)	(960)	(1,046)	(1,153)	(1,189)	(1,253)	(1,310)	(1,374)
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	2,240	2,426	2,497	2,561	2,618	2,652	2,696	2,758	2,802	2,876
Operating result from discontinued operations										
NET SURPLUS / (DEFICIT)	6,401	4,032	1,960	2,427	3,178	3,888	4,123	3,913	4,209	4,081
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	6,401	4,032	1,960	2,427	3,178	3,888	4,123	3,913	4,209	4,081

Long Term Financial Plan Summary

LTFP Cash Flow

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	49,259	51,599	54,058	56,257	58,383	60,293	62,268	64,311	66,422	68,600
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)	(44,591)	(46,403)	(47,989)	(49,755)	(51,509)
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	10,055	10,556	12,098	13,274	14,187	14,781	15,276	15,888	16,423	17,043
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	329	517	376	385	514	404	413	423	433	444
Repayment of loans by community groups	106	111	117	111	95	94	93	98	84	0
Payments:										
Expenditure on renewal/replacement of assets	(10,365)	(9,198)	(7,697)	(8,608)	(9,646)	(9,837)	(10,549)	(10,674)	(11,035)	(11,450)
Expenditure on new/upgraded assets	(22,870)	(9,047)	(1,989)	(585)	(481)	(482)	(802)	(2,044)	(1,367)	(1,335)
Net cash provided by (or used in) Investment Activities	(27,060)	(14,290)	(9,123)	(8,627)	(9,448)	(9,478)	(10,134)	(12,127)	(11,815)	(12,271)
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	(22)	(4)	12	5	(18)	(2)	8	(1)	(7)	4
Cash at beginning of period	29	7	1	15	21	4	1	12	10	3
CASH AT END OF PERIOD	7	1	15	21	4	1	12	10	3	7

Long Term Financial Plan Summary

LTFP Capital Program

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	318	325	331	338	345	351	359	366
CWMS	782	773	488	606	691	800	809	959	1,065	962
Equipment - Plant & Vehicles	794	1,171	892	913	1,174	957	979	1,002	1,025	1,049
Other Assets	156	151	154	157	160	163	166	169	172	176
	10,346	9,096	7,566	8,687	9,736	9,855	10,611	10,684	11,066	11,486
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	34,152	17,247	9,251	9,486	10,544	10,678	11,784	13,181	12,723	13,171

Long Term Financial Plan Summary

LTFP Summary Outcomes:

- Operating Position – is sound and sustainable on condition service levels are maintained at current settings or changed slowly overtime and compliance with assumptions:
  - Operating surplus over 10 years is $12.068M
  - Next two years run deficits, primarily related to borrowing for large capital program.
- Cash Flow – is in a managed position:
  - Will be requiring more oversight of cash flow for the next few years with critical need to manage activity around treasury requirements.
  - Treasury requirements is the day-to-day management of cash, where funds are moved between borrowings, interest bearing accounts and operations more actively than what we have had to do in the past.
  - The closing balance each year is based on using temporary cash surpluses through the treasury management processes to pay down debt to limit interest costs.
- Capital Expenditure – consistent with asset management plans and sustainable.

Long Term Financial Plan Summary

LTFP Summary Outcomes:

- Key Performance Indicators:
  - All indicators are within targets except for the 3-year cumulative operating result for the 2025-26 financial year at 2.5% deficit. The indicator target is not less than a 2% deficit. This is a minor impact fundamentally due to two factors, the advanced payment of grants to the 2022-23 year for 2023-24 year and as outlined in the operating summary the two years of operating deficits. If the 2023-24 grants were paid in the correct year the indicator would be within the target range.
  - Net financial liabilities (which is mainly loans, employee entitlements and payables due at 30 June each year) as a percentage of revenue. The net financial liabilities peaks at 91.9% in 2025-26. This is the equivalent of earning $100,000 a year and owing $91,900 on your assets. This is at the upper end of the target but leaves further room for borrowings if necessary. By comparison, the States is 120.8%
  - Long term debt is low and by the end of the LTFP period debt is forecast at $5.749M and a net financial liabilities position of 17.1%.
  - Debt is a sound funding strategy especially for assets that provide services across multiple generations of beneficiaries as it spreads the cost of paying for the assets over time.

Long Term Financial Plan Summary

LTFP Summary Outcomes:

- Key Performance Indicators:
  - To assist in understanding our debt further the following indicators, not used by local government but are in a commercial environment provide further context:
    - Interest rate cover – this measures how much of Councils revenue we spend on servicing debt – next year it is 4.36% and reduces to 0.34% in 2033-34. This is moderate to low. By comparison, the states is 5.23%.
    - Net assets to borrowings (or debt to equity or gearing ratio it has various names) – this gives the context of how much we owe verses how much we own – for a personal context it is like how much your house is worth versus what your mortgage is — we have $429.961M of net assets and our borrowings outstanding at end of 24-25 is forecast to be $38.084M. This is a ratio of 8.85% this is very low. By comparison, the states is 60.94%.
  - Asset renewal ratio is within the target over the 10 years and over target in the next two years with the average being 108.7%. In essence this means we are investing more in renewing our assets than we are using them up – this means in an accounting interpretation we are improving our asset services and quality.

Rating, Service Charges and Valuations

Rating, Service Charges and Valuations

Key Notes:

- Please note due to resourcing constraints a full cross Council analysis this year has not been able to be performed.
- The analysis provided is based on data from the week of 6 April 2024 it will change as the valuer general undertakes what are known as revisits and new land divisions are processed.
- Growth is expected to rise from the current value of 0.25%. The revenue shortfall if growth does not reach 1% is as follows:

Growth Rate	Shortfall
0.25%	$235,053
0.50%	$156,702
0.75%	$78,351
0.90%	$31,340

Rating, Service Charges and Valuations

Key Notes:

- If growth does not rise to 1% the budget will need to be amended to either:
  - Run a larger deficit, and or
  - Reduce other expenses, and or
  - Borrow additional funds, and or
  - Increase rates from non-growth assessments to reach the revenue target.
- Landscape Levy:
  - Been informed by Board it will increase 5.9%.
  - Increase in levy from $55.50 to $58.75.

Valuations

Local Government Categories	Land Use Code	Valuation Change		
		24-25	**23-24**	**%**
Residential	1	5,134,910,828.00	4,590,015,758.00	11.9%
Commercial	2	174,858,133.00	160,349,541.00	9.0%
Commercial	3	36,859,173.00	32,335,395.00	14.0%
Commercial	4	324,389,736.00	292,105,271.00	11.1%
Industry - Light	5	24,279,678.00	21,162,773.00	14.7%
Industry - Other	6	284,111,261.00	275,146,833.00	3.3%
Primary Production	7	1,931,540,561.00	1,770,207,292.00	9.1%
Vacant Land	8	149,038,900.00	113,474,622.00	31.3%
Other	9	89,125,252.00	74,022,380.00	20.4%
		$ 8,149,113,522.00	**$ 7,328,819,865.00**	**11.2%**

- Valuations have increased 11.2%.
- Current rateable land has increased by 33 properties from 13,356 to 13,389.
- Vacant land is the largest increase and has had property growth of 11.2% or 52 properties

Rating

Key Notes:

- As outlined earlier in this presentation target rating increase for existing properties from 23-24 to 24-25 is 4.3%.
- Growth is targeted at 1%.
- Changes to the rating model will allow us to do modelling on the fly with Council, therefore the model being presented now is that which spreads the rating burden reasonably noting valuation changes with two altered policy positions to this:
    - Rural land rating be frozen for 24-25 as a result of economic challenges for our agricultural and viticultural sector.
    - Vacant land rating not be altered due to the nature of the growth.
- An unamended rating value would collect $35.148M.
- Current budget targets $32.996M.
- Fixed Charge increases from $420 to $438.

Proposed Rating Model

Local Government Categories	Land Use Code	Rate in the $	No. of assessments	24/25 Total Valuations	Total Rates
Residential	1	0.00279	9755	$ 5,134,910,828.00	$ 18,595,149.21
Commercial	2	0.00436	252	$ 174,858,133.00	$ 872,319.46
Commercial	3	0.00436	73	$ 36,859,173.00	$ 192,241.99
Commercial	4	0.00436	354	$ 324,389,736.00	$ 1,567,201.25
Industry - Light	5	0.0043	44	$ 24,279,678.00	$ 123,674.62
Industry - Other	6	0.01485	91	$ 284,111,261.00	$ 4,253,654.23
Primary Production	7	0.002666	2159	$ 1,931,540,561.00	$ 5,916,425.14
Vacant Land	8	0.00559	518	$ 149,038,900.00	$ 1,037,235.45
Other	9	0.0043	143	$ 89,125,252.00	$ 439,302.58
			13,389	**$ 8,149,113,522.00**	**$ 32,997,203.92**

Proposed Rating Model Comparison Rate in $ and Rateable Properties

		2024/25		2023/24	
Local Government Categories	**Land Use Code**	**Rate in the $**	**No. of assessments**	**Rate in the $**	**No. of assessments**
Residential	1	0.00279	9755	0.00294	9752
Commercial	2	0.00436	252	0.00454	256
Commercial	3	0.00436	73	0.00454	71
Commercial	4	0.00436	354	0.00454	356
Industry - Light	5	0.0043	44	0.0045	43
Industry - Other	6	0.01485	91	0.01433	90
Primary Production	7	0.002666	2159	0.00295	2174
Vacant Land	8	0.00559	518	0.00559	466
Other	9	0.0043	143	0.005	148
			13,389		**13,356**

Proposed Rating Model Average Changes

Local Government Categories	Land Use Code	% Movement Total Valuations	% increase in rate in $	Average 23/24	Average 24/25	Average % increase	Yearly Increase	Per week
Residential	1	11.87%	-5.10%	$ 1,803.27	$ 1,906.22	5.71%	$ 102.95	$ 1.98
Commercial	2	9.05%	-3.96%	$ 3,262.06	$ 3,461.59	6.12%	$ 199.53	$ 3.84
Commercial	3	13.99%	-3.96%	$ 2,481.73	$ 2,633.45	6.11%	$ 151.72	$ 2.92
Commercial	4	11.05%	-3.96%	$ 4,139.26	$ 4,427.12	6.95%	$ 287.86	$ 5.54
Industry - Light	5	14.73%	-4.44%	$ 2,634.71	$ 2,810.79	6.68%	$ 176.08	$ 3.39
Industry - Other	6	3.26%	3.63%	$ 44,192.16	$ 46,743.45	5.77%	$ 2,551.30	$ 49.06
Primary Production	7	9.11%	-9.63%	$ 2,735.33	$ 2,740.35	0.18%	$ 5.02	$ 0.10
Vacant Land	8	31.34%	0.00%	$ 1,733.44	$ 2,002.39	15.52%	$ 268.94	$ 5.17
Other	9	20.40%	-14.00%	$ 2,875.35	$ 3,072.05	6.84%	$ 196.70	$ 3.78
		11.19%		**$ 2,346.57**	**$ 2,464.50**	**5.03%**	**$ 117.93**	**$ 2.27**

Proposed Rating Model
Share of Rates Burden

Local Government Categories	Land Use Code	Share of Rates Burden		
		24-25	**23-24**	**Change**
Residential	1	56.35%	56.11%	0.24%
Commercial	2	2.64%	2.66%	-0.02%
Commercial	3	0.58%	0.56%	0.02%
Commercial	4	4.75%	4.70%	0.05%
Industry - Light	5	0.37%	0.36%	0.01%
Industry - Other	6	12.89%	12.69%	0.20%
Primary Production	7	17.93%	18.97%	-1.04%
Vacant Land	8	3.14%	2.58%	0.57%
Other	9	1.33%	1.36%	-0.03%
		100.00%	**100.00%**	**0.00%**

Proposed Waste Service Charge

Key Notes:

- Contractor and disposal cost, along with contract management costs net of other revenues have increased $204K or 6.8% for following primary reasons:
    - Contract is aligned to quarterly amendments for fuel, which is rising at rate higher than CPI.
    - General CPI increases.
    - Growth of service
- Growth in service is offsetting the 6.8%.
- Net cost of service is $3.196M which is the proposed service charge recovery amount.
- Model proposes 4.4% or $11.80 for someone receiving all three services (refuse, recycling and green organics).
- Refuse summary:
    - Currently 12077 services amounting to 628,000 lefts per annum.
    - Service charge going from $130 to $137.50 for 140Ltr bin.
    - Service charge going from $169 to $178.00 for 240Ltr bin.

Proposed Waste Service Charge

Key Notes:

- Recycling summary:
  - Currently 11707 services amounting to 304,000 lefts per annum.
  - Service charge going from $70 to $71.70 – all 240 Ltr bins.
- Green Organics:
  - Currently 8912 services amounting to 232,000 lefts per annum.
  - Service charge going from $71 to $73.6 – all 240 Ltr bins.

Proposed Wastewater (CWMS) Service Charge and Rate

Key Notes:

- CWMS Service Charge applies to all non-residential services
- Costs net of other revenues have increased $136K or 4.3% in line with inflation.
- Net cost of service is $3.440M which is the proposed service charge recovery amount.
- Model proposes 3.5% increase in revenue, it is buffered by growth in services.
- Currently there are 7,355 service connections.
- Service charge to increase from $386 to $395.65 or $9.65 being 2.5%.
- Service rate which is applied to non-residential services of which there are 613 service connection to decrease from 0.001044 to 0.000930 per rate in the dollar with the average amount increasing from $792.36 to $805.76 or $13.40 being 1.7%.
- Service charge for vacant allotments of $120 from $110.

Rate and Service Charges Summary

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 growth.
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

	Actual	Estimate			
Number of rateable properties	**13,356**	**13,489**	*(k)*	**1.0%**	Based on growth rate reaching 1%

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

Estimated average General Rates per rateable property

Average per rateable property	**$2,347**	**$2,446**	*(l)*	**4.2%**	Based on growth rate reaching 1%

Estimated average rates and service charges for resident receiving all serices

Average per rateable property	**$2,883**	**$3,001**	**4.1%**	

Please note this excludes the Landscape Levy

Rate and Service Charges Comparison

When other Councils have released their plans a table will be provided of comparison, at this time near Councils have not released their plans for consultation (checked Mid Murray, Light, Gawler, Playford, Adelaide Plans, and Clare).

Recent press or other source of information have been:

• Mid Murray	Media 17 April 2024	8.18%
• Playford Council	Media 25 April 2024	6.5%
• Onkaparinga	Released Plan	6.8%
• Adelaide City	Media 24 April 2024	5.9%
• Holdfast	Released Plan	7.1%
• Yankalilla	Released Plan	5.6%
• Mitcham	Released Plan	5.68% or 6.75%
• Coorong	Media 23 April 2024	8.5%
• Goyder	Released Plan	4.95%
• Port Adelaide	Released Plan	5.8%
• Yorke Peninsula	Released Plan	6.8%
• Charles Sturt	Released Plan	6.25%

Attachments – New Initiatives

Attachment 4

Bid Analysis Tool

Project Name : **Fife Street Sealing - Two Coat Bituman Seal with One Way Cross Fall**

Describe Risk(s) of not doing this project (including not limited to Financial, Public, Commercial, Council, Climate - Risks):

Not completing town roads still not sealed, to align service levels across the community.

									Score Sum
RISK Priority Number calculated as L + I + W + P (If the Project does not proceed)									14
RPN		Likelihood of Risk Occurring		Impact if Risk Occur		Who Controls Risk		Political Environment	
	5	Almost Certain	5	Catastrophic	5	TBC	5	Extreme Impact	5
	4	Likely	4	Major			4	Major Impact	2
	3	Possible	3	Moderate	3	Both	3	Moderate Impact	5
	2	Unlikely	2	Minor			2	Minor Impact	2
	1	Rare	1	Insignificant	1	External Bodies	1	Insignificant Impact	
COST Priority Number calculated as A + C + F + P									8
CPN		Additional Staff Resources Required		Cash Required (non sal) - Current Year		Future Project Financial Commitments		Period of Future Financial Commitments	
	5	No additional FTE	5	$0	5	No	5	No	5
	4	Under 1 FTE or additional salary funding					4	<3 out of 10 years	1
	3	1-2 FTE	3	< $20,000	3	Yes < $20,000	3	3-5 out of 10 years	1
							2	5-10 out of 10 years	1
	1	>2 FTE	1	> $20,001	1	Yes > $20,001	1	On-going >10 years	
IMPACT Priority Number calculated as H + E + S + B									8
IPN		Health & Safety Impact		Environmental Impact		Social/Comm Wellbeing Impact		Business & Economic Impact	
	5	Public at large at threat	5	Significant Positive Impact	5	Net Positive Impact	5	Net Positive Impact	3
	3	Section of the community/council employee at threat	3	Positive Impact	3	Positive Impact	3	Positive Impact	1
	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	3
	0	Negative Impact	0	Negative Impact	0	Negative Impact	0	Negative Impact	1
BENEFITS Priority Number calculated as E + S + B + S									9
BPN		Funding (External) Sources		Savings		Beneficiaries		Service Levels Outcome (to Community)	
	5	Fully Funded via External Sources	5	Generates Savings immediately	5	TBC - Region Wide & Beyond	5	Industry Best Practice	1
	4	Part Funded External >50% of Total Cost	4	< 12 months	4	TBC - Region Wide	4	Achieving contemporary standards	1
	3	Part Funded External <50% of Total Cost	3	1 - 5 years	3	TBC - Section of Community/Key Stakeholders	3	Improvement/increase in Services Level	3
	2	Potential for funding	2	> 5 years					4
	1	Fully Funded via Service Charge	1	Not Applicable	1	TBC - Limited number of Beneficiaries	1	No Change to Current Service Level	
FINANCIAL SUSTAINABILITY Priority Number calculated as O + C + J									6
FSPN		Operating Budget Impact		Capital Budget Impact		Justification for Council Involvement			
	5	Favourable	5	Asst Renewal - Like for Like Replacement	5	Legislative Requirement / Must Do			1
									2
	3	No Effect/Not Applicable	3	No Effect/Not Applicable	3	Should Do			3
			2	Upgrade					
	1	Unfavourable	1	New Asset	1	Like To Do			
INNOVATION / CONTINUOUS IMPROVEMENT / OTHER CONSIDERATIONS Priority Number calculated as O + C + J									8
ICIO		Opportunities for Regional /Sector Collaboration		Addressing Local or Regional Emergency Plans		Continuous Improvement		Other Strategic Plans (Public Health, DAIP)	
	5	High	5	Yes to a great extent at regional level	5	Major contribution to achieving	5	Major contribution to achieving	1
			4	Yes to a great extent at local level	4	Substantial contribution to achieving	4	Substantial contribution to achieving	2
	3	Medium	3	Yes to a moderate level at regional or local level	3	Moderate contribution to achieving	3	Moderate contribution to achieving	3
			2	Yes to a limited extent at local level only	2	Limited contribution to achieving	2	Limited contribution to achieving	2
	1	Low	1	No	1	No	1	No	
									53

Any Other Comments:

Attachment 4

THE BAROSSA COUNCIL

DUE DILIGENCE REPORT - LEVEL 1 - BASIC

Related Policy/Process	TBCPOC4400 Budget & Business Plan and Review Policy	Document Number:	TBCFOR4410
Register Owner:	Director Corporate and Community Services	Last Revised Date:	New Form
Document Control:	Manager Financial Services	TRIM Reference:	

Project : Operating/Capital? Capital **Project Name : Fife Street Sealing - Two Coat Bituman Seal with One**

Please provide a clear description of the proposal

Please provide the justifications for the proposal with reference to the Strategic Management Plans (an analysis of the need or demand in line with the Community and Corporate Plans and other key planning documents)

Please describe any savings that will be made or additional income (identification and quantification of the expected financial and other benefits)

Nil savings

Provide an assessment of the associated Financial and Organisational risks, (including the Financial and Organisational risks of not proceeding or delaying the Project) and consideration of ways they can be managed and/or mitigated

An overall evaluation that weighs up all of the factors above as to why the NI should proceed

Identification and quantification of the whole of life financial and other costs, including staffing, project management costs, Tools needed eg. PC/laptop, desk phone/mobile, furniture, vehicle, etc.

Operating Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Salaries and oncosts											
Materials, Contractors											
Depreciation		6,642	6,708	6,775	6,843	6,911	6,980	7,050	7,121	7,192	1.0%
Interest											
Other		2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2.5%
Total	0	8,642	8,758	8,876	8,997	9,119	9,243	9,370	9,498	9,629	

Capital Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Design, Engineering											4.0%
External Planning and Advice/Consultants											
Salaries/Wages and Other Internal Direct Project Costs											
Contractors / Construction	360,000										4.0%
Materials											
Contingency	36,000										4.0%
Legals / Procurement											
Fees and Charges Including CITB and Planning and Building	2,500										4.0%
Other											
Total	398,500	0	0	0	0	0	0	0	0	0	

Income (ie. grants, user charges, other income)	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Total	0	0	0	0	0	0	0	0	0	0	

Net Cost/(Saving) of NI	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
Operating Expenditure	0	8,642	8,758	8,876	8,997	9,119	9,243	9,370	9,498	9,629	44,392
Capital Expenditure	398,500	0	0	0	0	0	0	0	0	0	398,500
Income	0	0	0	0	0	0	0	0	0	0	0
Net Cost/(Saving) of NI	398,500	8,642	8,758	8,876	8,997	9,119	9,243	9,370	9,498	9,629	442,892

Attachment 4

Bid Analysis Tool

Project Name : Further Fencing at Tanunda Rec Park Playground

Describe Risk(s) of not doing this project (including not limited to Financial, Public, Commercial, Council, Climate - Risks): Does not alter current risk - will address to a further extent interface with pedestrians/children and vehicles - risk of not doing it is interface issues and potential injury.

									Score Sum
		RISK Priority Number calculated as L + I + W + P (If the Project does not proceed)							14
RPN		Likelihood of Risk Occurring		Impact if Risk Occur		Who Controls Risk		Political Environment	
	5	Almost Certain	5	Catastrophic	5	TBC	5	Extreme Impact	2
	4	Likely	4	Major			4	Major Impact	4
	3	Possible	3	Moderate	3	Both	3	Moderate Impact	5
	2	Unlikely	2	Minor			2	Minor Impact	3
	1	Rare	1	Insignificant	1	External Bodies	1	Insignificant Impact	
		COST Priority Number calculated as A + C + F + P							10
CPN		Additional Staff Resources Required		Cash Required (non sal) - Current Year		Future Project Financial Commitments		Period of Future Financial Commitments	
	5	No additional FTE	5	$0	5	No	5	No	5
	4	Under 1 FTE or additional salary funding					4	<3 out of 10 years	1
	3	1-2 FTE	3	< $20,000	3	Yes < $20,000	3	3-5 out of 10 years	3
							2	5-10 out of 10 years	1
	1	>2 FTE	1	> $20,001	1	Yes > $20,001	1	On-going >10 years	
		IMPACT Priority Number calculated as H + E + S + B							8
IPN		Health & Safety Impact		Environmental Impact		Social/Comm Wellbeing Impact		Business & Economic Impact	
	5	Public at large at threat	5	Significant Positive Impact	5	Net Positive Impact	5	Net Positive Impact	3
	3	Section of the community/council employee at threat	3	Positive Impact	3	Positive Impact	3	Positive Impact	1
	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	3
	0	Negative Impact	0	Negative Impact	0	Negative Impact	0	Negative Impact	1
		BENEFITS Priority Number calculated as E + S + B + S							8
BPN		Funding (External) Sources		Savings		Beneficiaries		Service Levels Outcome (to Community)	
	5	Fully Funded via External Sources	5	Generates Savings immediately	5	TBC - Region Wide & Beyond	5	Industry Best Practice	1
	4	Part Funded External >50% of Total Cost	4	< 12 months	4	TBC - Region Wide	4	Achieving contemporary standards	1
	3	Part Funded External <50% of Total Cost	3	1 - 5 years	3	TBC - Section of Community/Key Stakeholders	3	Improvement/increase in Services Level	3
	2	Potential for funding	2	> 5 years					3
	1	Fully Funded via Rates	1	Not Applicable	1	TBC - Limited number of Beneficiaries	1	No Change to Current Service Level	
		FINANCIAL SUSTAINABILITY Priority Number calculated as O + C + J							5
FSPN		Operating Budget Impact		Capital Budget Impact		Justification for Council Involvement			
	5	Favourable	5	Asst Renewal - Like for Like Replacement	5	Legislative Requirement / Must Do			1
									1
	3	No Effect/Not Applicable	3	No Effect/Not Applicable	3	Should Do			3
			2	Upgrade					
	1	Unfavourable	1	New Asset	1	Like To Do			
		INNOVATION / CONTINUOUS IMPOVEMENT / OTHER CONSIDERATIONS Priority Number calculated as O + C + J							6
ICIO		Opportunities for Regional /Sector Collaboration		Addressing Local or Regional Emergency Plans		Continuous Improvement		Other Strategic Plans (Public Health, DAIP)	
	5	High	5	Yes to a great extent at regional level	5	Major contribution to achieving	5	Major contribution to achieving	1
			4	Yes to a great extent at local level	4	Substantial contribution to achieving	4	Substantial contribution to achieving	1
	3	Medium	3	Yes to a moderate level at regional or local level	3	Moderate contribution to achieving	3	Moderate contribution to achieving	1
			2	Yes to a limited extent at local level only	2	Limited contribution to achieving	2	Limited contribution to achieving	3
	1	Low	1	No	1	No	1	No	
									51

Any Other Comments:

Attachment 4

THE BAROSSA COUNCIL

DUE DILIGENCE REPORT - LEVEL 1 - BASIC

Related Policy/Process	TBCPOC4400 Budget & Business Plan and Review Policy	Document Number:	TBCFOR4410
Register Owner:	Director Corporate and Community Services	Last Revised Date:	New Form
Document Control:	Manager Financial Services	TRIM Reference:	14/36060

Project : Operating/Capital? Capital **Project Name : Further Fencing at Tanunda Rec Park Playground**

Please provide a clear description of the proposal

Please provide the justifications for the proposal with reference to the Strategic Management Plans (an analysis of the need or demand in line with the Community and Corporate Plans and other key planning documents)

Please describe any savings that will be made or additional income (identification and quantification of the expected financial and other benefits)

Nil savings.

Provide an assessment of the associated Financial and Organisational risks, (including the Financial and Organisational risks of not proceeding or delaying the Project) and consideration of ways they can be managed and/or mitigated

An overall evaluation that weighs up all of the factors above as to why the NI should proceed

Identification and quantification of the whole of life financial and other costs, including staffing, project management costs, Tools needed eg. PC/laptop, desk phone/mobile, furniture, vehicle, etc.

Operating Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Salaries and oncosts											
Materials, Contractors											
Depreciation		375	379	383	386	390	394	398	402	406	1.0%
Interest											
Other											
Total	0	375	379	383	386	390	394	398	402	406	

Capital Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Design, Engineering											
External Planning and Advice/Consultants											
Salaries/Wages and Other Internal Direct Project Costs											
Contractors / Construction	15,000										
Materials											
Contingency											
Legals / Procurement											
Fees and Charges Including CITB and Planning and Building											
Other											
Total	15,000	0	0	0	0	0	0	0	0	0	

Income (ie. grants, user charges, other income)	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Total	0	0	0	0	0	0	0	0	0	0	

Net Cost/(Saving) of NI	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
Operating Expenditure	0	375	379	383	386	390	394	398	402	406	1,913
Capital Expenditure	15,000	0	0	0	0	0	0	0	0	0	15,000
Income	0	0	0	0	0	0	0	0	0	0	0
Net Cost/(Saving) of NI	15,000	375	379	383	386	390	394	398	402	406	16,913

Attachment 4

Bid Analysis Tool

Project Name : **Security System Upgrade**

Describe Risk(s) of not doing this project (including not limited to Financial, Public, Commercial, Council, Climate - Risks):

Does not alter current risk - however our systems are ageing - modernisation will assist managing asset security more efficiently

									Score Sum
RISK Priority Number calculated as L + I + W + P (If the Project does not proceed)									12
RPN		Likelihood of Risk Occurring		Impact if Risk Occur		Who Controls Risk		Political Environment	
	5	Almost Certain	5	Catastrophic	5	TBC	5	Extreme Impact	3
	4	Likely	4	Major			4	Major Impact	2
	3	Possible	3	Moderate	3	Both	3	Moderate Impact	5
	2	Unlikely	2	Minor			2	Minor Impact	2
	1	Rare	1	Insignificant	1	External Bodies	1	Insignificant Impact	
COST Priority Number calculated as A + C + F + P									10
CPN		Additional Staff Resources Required		Cash Required (non sal) - Current Year		Future Project Financial Commitments		Period of Future Financial Commitments	
	5	No additional FTE	5	$0	5	No	5	No	5
	4	Under 1 FTE or additional salary funding					4	<3 out of 10 years	1
	3	1-2 FTE	3	< $20,000	3	Yes < $20,000	3	3-5 out of 10 years	3
							2	5-10 out of 10 years	1
	1	>2 FTE	1	> $20,001	1	Yes > $20,001	1	On-going >10 years	
IMPACT Priority Number calculated as H + E + S + B									8
IPN		Health & Safety Impact		Environmental Impact		Social/Comm Wellbeing Impact		Business & Economic Impact	
	5	Public at large at threat	5	Significant Positive Impact	5	Net Positive Impact	5	Net Positive Impact	3
	3	Section of the community/council employee at threat	3	Positive Impact	3	Positive Impact	3	Positive Impact	1
	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	3
	0	Negative Impact	0	Negative Impact	0	Negative Impact	0	Negative Impact	1
BENEFITS Priority Number calculated as E + S + B + S									8
BPN		Funding (External) Sources		Savings		Beneficiaries		Service Levels Outcome (to Community)	
	5	Fully Funded via External Sources	5	Generates Savings immediately	5	TBC - Region Wide & Beyond	5	Industry Best Practice	1
	4	Part Funded External >50% of Total Cost	4	< 12 months	4	TBC - Region Wide	4	Achieving contemporary standards	1
	3	Part Funded External <50% of Total Cost	3	1 - 5 years	3	TBC - Section of Community/Key Stakeholders	3	Improvement/increase in Services Level	3
	2	Potential for funding	2	> 5 years					3
	1	Fully Funded via Rates	1	Not Applicable	1	TBC - Limited number of Beneficiaries	1	No Change to Current Service Level	
FINANCIAL SUSTAINABILITY Priority Number calculated as O + C + J									5
FSPN		Operating Budget Impact		Capital Budget Impact		Justification for Council Involvement			
	5	Favourable	5	Asst Renewal - Like for Like Replacement	5	Legislative Requirement / Must Do			1
									1
	3	No Effect/Not Applicable	3	No Effect/Not Applicable	3	Should Do			3
			2	Upgrade					
	1	Unfavourable	1	New Asset	1	Like To Do			
INNOVATION / CONTINUOUS IMPOVEMENT / OTHER CONSIDERATIONS Priority Number calculated as O + C + J									6
ICIO		Opportunities for Regional /Sector Collaboration		Addressing Local or Regional Emergency Plans		Continuous Improvement		Other Strategic Plans (Public Health, DAIP)	
	5	High	5	Yes to a great extent at regional level	5	Major contribution to achieving	5	Major contribution to achieving	1
			4	Yes to a great extent at local level	4	Substantial contribution to achieving	4	Substantial contribution to achieving	1
	3	Medium	3	Yes to a moderate level at regional or local level	3	Moderate contribution to achieving	3	Moderate contribution to achieving	1
			2	Yes to a limited extent at local level only	2	Limited contribution to achieving	2	Limited contribution to achieving	3
	1	Low	1	No	1	No	1	No	
									49

Any Other Comments:

Attachment 4

THE BAROSSA COUNCIL

DUE DILIGENCE REPORT - LEVEL 1 - BASIC

Related Policy/Process	TBCPOC4400 Budget & Business Plan and Review Policy	Document Number:	TBCFOR4410
Register Owner:	Director Corporate and Community Services	Last Revised Date:	New Form
Document Control:	Manager Financial Services	TRIM Reference:	14/36060

Project : Operating/Capital? Capital **Project Name : Further Fencing at Tanunda Rec Park Playground**

Please provide a clear description of the proposal

Please provide the justifications for the proposal with reference to the Strategic Management Plans (an analysis of the need or demand in line with the Community and Corporate Plans and other key planning documents)

Please describe any savings that will be made or additional income (identification and quantification of the expected financial and other benefits)

Nil savings.

Provide an assessment of the associated Financial and Organisational risks, (including the Financial and Organisational risks of not proceeding or delaying the Project) and consideration of ways they can be managed and/or mitigated

An overall evaluation that weighs up all of the factors above as to why the NI should proceed

Identification and quantification of the whole of life financial and other costs, including staffing, project management costs, Tools needed eg. PC/laptop, desk phone/mobile, furniture, vehicle, etc.

Operating Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Salaries and oncosts											
Materials, Contractors											
Depreciation		8,333	8,333	8,333							
Interest											
Other		1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	2.5%
Total	0	9,333	9,358	9,384	1,077	1,104	1,131	1,160	1,189	1,218	

Capital Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Design, Engineering											
External Planning and Advice/Consultants											
Salaries/Wages and Other Internal Direct Project Costs											
Contractors / Construction	25,000										
Materials											
Contingency											
Legals / Procurement											
Fees and Charges Including CITB and Planning and Building											
Other											
Total	25,000	0	0	0	0	0	0	0	0	0	

Income (ie. grants, user charges, other income)	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Total	0	0	0	0	0	0	0	0	0	0	

Net Cost/(Saving) of NI	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
Operating Expenditure	0	9,333	9,358	9,384	1,077	1,104	1,131	1,160	1,189	1,218	30,256
Capital Expenditure	25,000	0	0	0	0	0	0	0	0	0	25,000
Income	0	0	0	0	0	0	0	0	0	0	0
Net Cost/(Saving) of NI	25,000	9,333	9,358	9,384	1,077	1,104	1,131	1,160	1,189	1,218	55,256

Attachment 4

Bid Analysis Tool

Project Name : **Kalimna Road Nuriootpa, Road Upgrade**

Describe Risk(s) of not doing this project (including not limited to Financial, Public, Commercial, Council, Climate - Risks):

If project was not to proceed - Financial risks: ongoing stormwater maintenance and roadside grading costs would be sustained. Organisational risks: road safety concerns for pedestrians and through traffic, especially for local residents, and open channel stormwater management and localised flooding concerns, especially on the southern side of the road.

					Score Sum
RPN	**RISK Priority Number calculated as L + I + W + P (If the Project does not proceed)**				11
	Likelihood of Risk Occurring	Impact if Risk Occur	Who Controls Risk	Political Environment	
	5 Almost Certain	5 Catastrophic	5 TBC	5 Extreme Impact	2
	4 Likely	4 Major		4 Major Impact	2
	3 Possible	3 Moderate	3 Both	3 Moderate Impact	5
	2 Unlikely	2 Minor		2 Minor Impact	2
	1 Rare	1 Insignificant	1 External Bodies	1 Insignificant Impact	

CPN	**COST Priority Number calculated as A + C + F + P**				8
	Additional Staff Resources Required	Cash Required (non sal) - Current Year	Future Project Financial Commitments	Period of Future Financial Commitments	
	5 No additional FTE	5 $0	5 No	5 No	5
	4 Under 1 FTE or additional salary funding			4 <3 out of 10 years	1
	3 1-2 FTE	3 < $20,000	3 Yes < $20,000	3 3-5 out of 10 years	1
				2 5-10 out of 10 years	1
	1 >2 FTE	1 > $20,001	1 Yes > $20,001	1 On-going >10 years	

IPN	**IMPACT Priority Number calculated as H + E + S + B**				6
	Health & Safety Impact	Environmental Impact	Social/Comm Wellbeing Impact	Business & Economic Impact	
	5 Public at large at threat	5 Significant Positive Impact	5 Net Positive Impact	5 Net Positive Impact	3
	3 Section of the community/council employee at threat	3 Positive Impact	3 Positive Impact	3 Positive Impact	1
	1 Neutral Impact	1 Neutral Impact	1 Neutral Impact	1 Neutral Impact	1
	0 Negative Impact	0 Negative Impact	0 Negative Impact	0 Negative Impact	1

BPN	**BENEFITS Priority Number calculated as E + S + B + S**				9
	Funding (External) Sources	Savings	Beneficiaries	Service Levels Outcome (to Community)	
	5 Fully Funded via External Sources	5 Generates Savings immediately	5 TBC - Region Wide & Beyond	5 Industry Best Practice	1
	4 Part Funded External >50% of Total Cost	4 < 12 months	4 TBC - Region Wide	4 Achieving contemporary standards	2
	3 Part Funded External <50% of Total Cost	3 1 - 5 years	3 TBC - Section of Community/Key Stakeholders	3 Improvement/increase in Services Level	3
	2 Potential for funding	2 > 5 years			3
	1 Fully Funded via Service Charge	1 Not Applicable	1 TBC - Limited number of Beneficiaries	1 No Change to Current Service Level	

FSPN	**FINANCIAL SUSTAINABILITY Priority Number calculated as O + C + J**				4
	Operating Budget Impact	Capital Budget Impact	Justification for Council Involvement		
	5 Favourable	5 Asst Renewal - Like for Like Replacement	5 Legislative Requirement / Must Do		1
					2
	3 No Effect/Not Applicable	3 No Effect/Not Applicable	3 Should Do		1
		2 Upgrade			
	1 Unfavourable	1 New Asset	1 Like To Do		

ICIO	**INNOVATION / CONTINUOUS IMPOVEMENT / OTHER CONSIDERATIONS Priority Number calculated as O + C + J**				9
	Opportunities for Regional /Sector Collaboration	Addressing Local or Regional Emergency Plans	Continuous Improvement	Other Strategic Plans (Public Health, DAIP)	
	5 High	5 Yes to a great extent at regional level	5 Major contribution to achieving	5 Major contribution to achieving	1
		4 Yes to a great extent at local level	4 Substantial contribution to achieving	4 Substantial contribution to achieving	2
	3 Medium	3 Yes to a moderate level at regional or local level	3 Moderate contribution to achieving	3 Moderate contribution to achieving	3
		2 Yes to a limited extent at local level only	2 Limited contribution to achieving	2 Limited contribution to achieving	3
	1 Low	1 No	1 No	1 No	
					47

Any Other Comments:

Attachment 4

THE BAROSSA COUNCIL

DUE DILIGENCE REPORT - LEVEL 1 - BASIC

Related Policy/Process	TBCPOC4400 Budget & Business Plan and Review Policy	Document Number:	TBCFOR4410
Register Owner:	Director Corporate and Community Services	Last Revised Date:	New Form
Document Control:	Manager Financial Services	TRIM Reference:	

Project : Operating/Capital? Capital **Project Name :** Kalimna Road Nuriootpa, Road Upgrade

Please provide a clear description of the proposal

Please provide the justifications for the proposal with reference to the Strategic Management Plans (an analysis of the need or demand in line with the Community and Corporate Plans and other key planning documents)

Please describe any savings that will be made or additional income (identification and quantification of the expected financial and other benefits)

Nil savings

Provide an assessment of the associated Financial and Organisational risks, (including the Financial and Organisational risks of not proceeding or delaying the Project) and consideration of ways they can be managed and/or mitigated

An overall evaluation that weighs up all of the factors above as to why the NI should proceed

Identification and quantification of the whole of life financial and other costs, including staffing, project management costs, Tools needed eg. PC/laptop, desk phone/mobile, furniture, vehicle, etc.

Operating Expenditure	Forward Estimates									
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Salaries and oncosts											
Materials, Contractors											
Depreciation		36,509	36,874	37,243	37,616	37,992	38,372	38,755	39,143	39,534	1.0%
Interest											
Other		2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2.5%
Total	0	38,509	38,924	39,344	39,769	40,199	40,634	41,075	41,520	41,971	

Capital Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Design, Engineering	170,000										4.0%
External Planning and Advice/Consultants											
Salaries/Wages and Other Internal Direct Project Costs											
Contractors / Construction	1,850,000										4.0%
Materials											
Contingency	156,000										4.0%
Legals / Procurement											
Fees and Charges Including CITB and Planning and Building	14,560										4.0%
Other											
Total	2,190,560	0	0	0	0	0	0	0	0	0	

Income (ie. grants, user charges, other income)	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Total	0	0	0	0	0	0	0	0	0	0	

Net Cost/(Saving) of NI	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
Operating Expenditure	0	38,509	38,924	39,344	39,769	40,199	40,634	41,075	41,520	41,971	196,747
Capital Expenditure	2,190,560	0	0	0	0	0	0	0	0	0	2,190,560
Income	0	0	0	0	0	0	0	0	0	0	0
Net Cost/(Saving) of NI	2,190,560	38,509	38,924	39,344	39,769	40,199	40,634	41,075	41,520	41,971	2,387,307

Attachment 4

Kalimna Road - Road Widening

The Barossa Council

COST ESTIMATE

Job Number: **WGA202420**
Project Nam **Kalimna Road - Road Widening and Kerbing Works**
Revision: **A**
Engineer: **Robert Dixon / Ibrahim Chehade**
Date: **26/04/2024**

ITEM	DESCRIPTION	UNIT
1	**PRELIMINARIES**	
1.1	Engineering Survey, Service Locating, Service Depthing an	
1.2	Establishment	
1.3	Service Locations	
1.4	Insurance	
1.5	Site Supervisor	
1.6	Site Engineer	
1.7	Quality Control/Site Admin/Safety	
1.8	Survey	
1.9	Site compound	
1.10	Security fencing (set up cost only)	
1.11	CITB levy	
1.12	Sediment control	
2	**EARTHWORKS**	
2.1	Cut to Spoil	m^3
2	**SERVICES ADJUSTMENT**	
2.3	Allowance for expected impact	item
3	**ROADWORKS**	
3.1	Saw Cut and trim and compact subgrade	m^2
	Sub-base	
3.2	150 mm thick quarry rubble (PM2/20)	m^2
	Base	
3.3	150 mm thick fine crushed rock (PM1/20)	m^2
	Pavement	
3.4	Asphalt surfacing - 30 mm	m^2
	Kerbing	
3.5	Kerb and gutter / Crossovers	m
	Traffic Control Items	
3.6	Street signs and Pavement Markings	item
4	**STORMWATER**	

	Stormwater	
4.1	Supply and install 1800 Side Entry Pit	item
4.2	Supply and Install Headwall	item
4.3	Supply and Install Junction Box	item
4.4	Supply and Install 450 x 375 RCBC	m
4.5	Supply and Install 450 RCP	m
5	**Electrical**	
	Lighting	
5.1	Supply and Install New Light Pole, including conduit and supply	item
5.2	Supply and Install New Luminaire on Existing Stobie Pole	item
6	**MISCELLANEOUS**	
	Footpaths	
6.1	Concrete Footpaths	m^2
6.2	100 mm thick quarry rubble	m^2
6.3	Landscaping	item

TOTAL COI

WGA
WALLBRIDGE GILBERT AZTEC

RATE ($)	QUANTITY	AMOUNT ($)	
Assume 15% of Construction Sub-Total			
		$ 144,375.00	
$ 25.00	1750	$ 43,750.00	
		$ 43,750.00	
$ 150,000.00	1	$ 150,000.00	
		$ 150,000.00	
$ 5.00	4750	$ 23,750.00	
$ 20.00	4750	$ 95,000.00	100
$ 25.00	4750	$ 118,750.00	100
$ 25.00	4000	$ 100,000.00	30
$ 90.00	1800	$ 162,000.00	80
$ 5,000.00	1	$ 5,000.00	
		$ 504,500.00	

$ 3,500.00	13	$ 45,500.00		50
$ 5,000.00	2	$ 10,000.00		80
$ 5,000.00	4	$ 20,000.00		80
$ 600.00	180	$ 108,000.00		80
$ 350.00	50	$ 17,500.00		80
		$ 201,000.00		
$ 15,000.00	2	$ 30,000.00		30
$ 2,000.00	20	$ 40,000.00		30
		$ 70,000.00		
$ 100.00	1700	$ 170,000.00		
$ 15.00	1700	$ 25,500.00		
$ 25,000.00	1	$ 25,000.00		
		$ 220,500.00		80

CONSTRUCTION SUB-TOTAL	**$ 1,335,000.00**
CITB Levy (0.25%)	$ 3,337.50
Contingency (20%)	$ 267,000.00
NSTRUCTION COST (Exc. GST) ROUNDUP	**$ 1,606,000.00**

Attachment 4

Bid Analysis Tool

Project Name : **Melrose Street - Northern End**

Describe Risk(s) of not doing this project (including not limited to Financial, Public, Commercial, Council, Climate - Risks):

Would be at risk of rework and damage to newly resurfaced road, dust and stomwater management risks, pedestrian safety risks for accessing services in the Mount Pleasant Township.

									Score Sum
RISK Priority Number calculated as L + I + W + P (If the Project does not proceed)									10
RPN		Likelihood of Risk Occurring		Impact if Risk Occur		Who Controls Risk		Political Environment	
	5	Almost Certain	5	Catastrophic	5	TBC	5	Extreme Impact	2
	4	Likely	4	Major			4	Major Impact	1
	3	Possible	3	Moderate	3	Both	3	Moderate Impact	5
	2	Unlikely	2	Minor			2	Minor Impact	2
	1	Rare	1	Insignificant	1	External Bodies	1	Insignificant Impact	
COST Priority Number calculated as A + C + F + P									8
CPN		Additional Staff Resources Required		Cash Required (non sal) - Current Year		Future Project Financial Commitments		Period of Future Financial Commitments	
	5	No additional FTE	5	$0	5	No	5	No	5
	4	Under 1 FTE or additional salary funding					4	<3 out of 10 years	1
	3	1-2 FTE	3	< $20,000	3	Yes < $20,000	3	3-5 out of 10 years	1
							2	5-10 out of 10 years	1
	1	>2 FTE	1	> $20,001	1	Yes > $20,001	1	On-going >10 years	
IMPACT Priority Number calculated as H + E + S + B									4
IPN		Health & Safety Impact		Environmental Impact		Social/Comm Wellbeing Impact		Business & Economic Impact	
	5	Public at large at threat	5	Significant Positive Impact	5	Net Positive Impact	5	Net Positive Impact	1
	3	Section of the community/council employee at threat	3	Positive Impact	3	Positive Impact	3	Positive Impact	1
	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	1
	0	Negative Impact	0	Negative Impact	0	Negative Impact	0	Negative Impact	1
BENEFITS Priority Number calculated as E + S + B + S									8
BPN		Funding (External) Sources		Savings		Beneficiaries		Service Levels Outcome (to Community)	
	5	Fully Funded via External Sources	5	Generates Savings immediately	5	TBC - Region Wide & Beyond	5	Industry Best Practice	1
	4	Part Funded External >50% of Total Cost	4	< 12 months	4	TBC - Region Wide	4	Achieving contemporary standards	1
	3	Part Funded External <50% of Total Cost	3	1 - 5 years	3	TBC - Section of Community/Key Stakeholders	3	Improvement/increase in Services Level	3
	2	Potential for funding	2	> 5 years					3
	1	Fully Funded via Rates	1	Not Applicable	1	TBC - Limited number of Beneficiaries	1	No Change to Current Service Level	
FINANCIAL SUSTAINABILITY Priority Number calculated as O + C + J									4
FSPN		Operating Budget Impact		Capital Budget Impact		Justification for Council Involvement			
	5	Favourable	5	Asst Renewal - Like for Like Replacement	5	Legislative Requirement / Must Do			1
									2
	3	No Effect/Not Applicable	3	No Effect/Not Applicable	3	Should Do			1
			2	Upgrade					
	1	Unfavourable	1	New Asset	1	Like To Do			
INNOVATION / CONTINUOUS IMPOVEMENT / OTHER CONSIDERATIONS Priority Number calculated as O + C + J									6
ICIO		Opportunities for Regional /Sector Collaboration		Addressing Local or Regional Emergency Plans		Continuous Improvement		Other Strategic Plans (Public Health, DAIP)	
	5	High	5	Yes to a great extent at regional level	5	Major contribution to achieving	5	Major contribution to achieving	1
			4	Yes to a great extent at local level	4	Substantial contribution to achieving	4	Substantial contribution to achieving	1
	3	Medium	3	Yes to a moderate level at regional or local level	3	Moderate contribution to achieving	3	Moderate contribution to achieving	1
			2	Yes to a limited extent at local level only	2	Limited contribution to achieving	2	Limited contribution to achieving	3
	1	Low	1	No	1	No	1	No	
									40

Any Other Comments:

Attachment 4

THE BAROSSA COUNCIL

DUE DILIGENCE REPORT - LEVEL 1 - BASIC

Related Policy/Process	TBCPOC4400 Budget & Business Plan and Review Policy	Document Number:	TBCFOR4410
Register Owner:	Director Corporate and Community Services	Last Revised Date:	New Form
Document Control:	Manager Financial Services	TRIM Reference:	14/36060

Project : Operating/Capital? Capital **Project Name :** Melrose Street - Southern End

Please provide a clear description of the proposal

The proposal is for upgrade of the road side edge of Melrose Street, Mount Pleasant, on the northern side, from McGormans Road to Williamstown Road (Cricks Mill Road). The scope of works includes widening of the DIT road pavement to include car parking aisle, construction of concrete kerb and channel, asphalt footpath and associated stormwater drainage works.

Please provide the justifications for the proposal with reference to the Strategic Management Plans (an analysis of the need or demand in line with the Community and Corporate Plans and other key planning documents)

Melrose Street is a DIT road, however, the parking lane is the responsibility of Council. The proposed works aligns with the Mount Pleasant Street Scape Masterplan and will support the Disability Access and Inclusion Plan. The work also aligns with Department of Infrastructure and Transport plan for renewal of Melrose Street pavement.

The sealing of the parking lane will deliver a safe level of service upgrade consistent with community expectations for a Township main road commercial precinct, consistent with the level of transport service outlined in Council's Infrastructure Asset management Plan (IAMP) and Corporate Plan Goals 6 & 8 and Strategies 6.1, 7.7 and 8.2

Please describe any savings that will be made or additional income (identification and quantification of the expected financial and other benefits)

Remove existing ponding water resulting in frequent potholes, with decreased mud / dust issues and associated decrease in frequent operational maintenance intervention costs.

Provide an assessment of the associated Financial and Organisational risks, (including the Financial and Organisational risks of not proceeding or delaying the Project) and consideration of ways they can be managed and/or mitigated

The works provides pedestrian safety improvements for access to the Mount Pleasant Township, separating vehicle and pedestrian zones. The proposed work will protect the pending DIT road sealing renewal work. There would be some financial/organisational risks if project was not to proceed. The proposed works will reduce operational works and improve stormwater management and reduce the mud / dust nuisances and pot holes on a main road commercial precinct. The only effective way to stop the potholes and low lying areas is to formalise the drainage with kerb and gutter and seal the road side parking lane.

An overall evaluation that weighs up all of the factors above as to why the NI should proceed

Melrose Street is an important arterial road access to the Mount Pleasant Township. Safe pedestrian access and safe on-street carparking would be provided, including formalisation of the stormwater management and improved streetscape amenity and beautification.

Identification and quantification of the whole of life financial and other costs, including staffing, project management costs, Tools needed eg. PC/laptop, desk phone/mobile, furniture, vehicle, etc.

Operating Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Salaries and oncosts											
Materials, Contractors											
Depreciation		15,833	15,992	16,152	16,313	16,476	16,641	16,807	16,975	17,145	1.0%
Interest											
Other		2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2.5%
Total	0	17,833	18,042	18,253	18,467	18,684	18,904	19,127	19,353	19,582	

Capital Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Design, Engineering											
External Planning and Advice/Consultants											
Salaries/Wages and Other Internal Direct Project Costs											
Contractors / Construction	950,000										4.0%
Materials											
Contingency											
Legals / Procurement											
Fees and Charges Including CITB and Planning and Building											
Other											
Total	950,000	0	0	0	0	0	0	0	0	0	

Income (ie. grants, user charges, other income)	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Total	0	0	0	0	0	0	0	0	0	0	

Net Cost/(Saving) of NI	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
Operating Expenditure	0	17,833	18,042	18,253	18,467	18,684	18,904	19,127	19,353	19,582	91,279
Capital Expenditure	950,000	0	0	0	0	0	0	0	0	0	950,000
Income	0	0	0	0	0	0	0	0	0	0	0
Net Cost/(Saving) of NI	950,000	17,833	18,042	18,253	18,467	18,684	18,904	19,127	19,353	19,582	1,041,279

Attachment 4

Bid Analysis Tool

Project Name : **Exercise Equipment Mt Pleasant - Talunga Oval**

Describe Risk(s) of not doing this project (including not limited to Financial, Public, Commercial, Council, Climate - Risks):

Nil

										Score Sum
RISK Priority Number calculated as L + I + W + P (If the Project does not proceed)										8
RPN		Likelihood of Risk Occurring		Impact if Risk Occur		Who Controls Risk		Political Environment		
	5	Almost Certain	5	Catastrophic	5	TBC	5	Extreme Impact		1
	4	Likely	4	Major			4	Major Impact		1
	3	Possible	3	Moderate	3	Both	3	Moderate Impact		5
	2	Unlikely	2	Minor			2	Minor Impact		1
	1	Rare	1	Insignificant	1	External Bodies	1	Insignificant Impact		

									Score Sum
COST Priority Number calculated as A + C + F + P									10
CPN		Additional Staff Resources Required		Cash Required (non sal) - Current Year		Future Project Financial Commitments		Period of Future Financial Commitments	
	5	No additional FTE	5	$0	5	No	5	No	5
	4	Under 1 FTE or additional salary funding					4	<3 out of 10 years	1
	3	1-2 FTE	3	< $20,000	3	Yes < $20,000	3	3-5 out of 10 years	3
							2	5-10 out of 10 years	1
	1	>2 FTE	1	> $20,001	1	Yes > $20,001	1	On-going >10 years	

									Score Sum
IMPACT Priority Number calculated as H + E + S + B									8
IPN		Health & Safety Impact		Environmental Impact		Social/Comm Wellbeing Impact		Business & Economic Impact	
	5	Public at large at threat	5	Significant Positive Impact	5	Net Positive Impact	5	Net Positive Impact	3
	3	Section of the community/council employee at threat	3	Positive Impact	3	Positive Impact	3	Positive Impact	1
	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	3
	0	Negative Impact	0	Negative Impact	0	Negative Impact	0	Negative Impact	1

									Score Sum
BENEFITS Priority Number calculated as E + S + B + S									6
BPN		Funding (External) Sources		Savings		Beneficiaries		Service Levels Outcome (to Community)	
	5	Fully Funded via External Sources	5	Generates Savings immediately	5	TBC - Region Wide & Beyond	5	Industry Best Practice	1
	4	Part Funded External >50% of Total Cost	4	< 12 months	4	TBC - Region Wide	4	Achieving contemporary standards	1
	3	Part Funded External <50% of Total Cost	3	1 - 5 years	3	TBC - Section of Community/Key Stakeholders	3	Improvement/increase in Services Level	1
	2	Potential for funding	2	> 5 years					3
	1	Fully Funded via Service Charge	1	Not Applicable	1	TBC - Limited number of Beneficiaries	1	No Change to Current Service Level	

									Score Sum
FINANCIAL SUSTAINABILITY Priority Number calculated as O + C + J									3
FSPN		Operating Budget Impact		Capital Budget Impact		Justification for Council Involvement			
	5	Favourable	5	Asst Renewal - Like for Like Replacement	5	Legislative Requirement / Must Do			1
									1
	3	No Effect/Not Applicable	3	No Effect/Not Applicable	3	Should Do			1
			2	Upgrade					
	1	Unfavourable	1	New Asset	1	Like To Do			

									Score Sum
INNOVATION / CONTINUOUS IMPOVEMENT / OTHER CONSIDERATIONS Priority Number calculated as O + C + J									4
ICIO		Opportunities for Regional /Sector Collaboration		Addressing Local or Regional Emergency Plans		Continuous Improvement		Other Strategic Plans (Public Health, DAIP)	
	5	High	5	Yes to a great extent at regional level	5	Major contribution to achieving	5	Major contribution to achieving	1
			4	Yes to a great extent at local level	4	Substantial contribution to achieving	4	Substantial contribution to achieving	1
	3	Medium	3	Yes to a moderate level at regional or local level	3	Moderate contribution to achieving	3	Moderate contribution to achieving	1
			2	Yes to a limited extent at local level only	2	Limited contribution to achieving	2	Limited contribution to achieving	1
	1	Low	1	No	1	No	1	No	
									39

Any Other Comments:

Attachment 4

THE BAROSSA COUNCIL

DUE DILIGENCE REPORT - LEVEL 1 - BASIC

Related Policy/Process	TBCPOC4400 Budget & Business Plan and Review Policy	Document Number:	TBCFOR4410
Register Owner:	Director Corporate and Community Services	Last Revised Date:	New Form
Document Control:	Manager Financial Services	TRIM Reference:	

Project : Operating/Capital? Capital **Project Name : Exercise Equipment Mt Pleasant - Talunga Oval**

Please provide a clear description of the proposal

Please provide the justifications for the proposal with reference to the Strategic Management Plans (an analysis of the need or demand in line with the Community and Corporate Plans and other key planning documents)

Please describe any savings that will be made or additional income (identification and quantification of the expected financial and other benefits)

Nil savings

Provide an assessment of the associated Financial and Organisational risks, (including the Financial and Organisational risks of not proceeding or delaying the Project) and consideration of ways they can be managed and/or mitigated

An overall evaluation that weighs up all of the factors above as to why the NI should proceed

Identification and quantification of the whole of life financial and other costs, including staffing, project management costs, Tools needed eg. PC/laptop, desk phone/mobile, furniture, vehicle, etc.

Operating Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Salaries and oncosts											
Materials, Contractors											
Depreciation		2,250	2,273	2,295	2,318	2,341	2,365	2,388	2,412	2,436	1.0%
Interest											
Other		2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2.5%
Total	0	4,250	4,323	4,396	4,472	4,549	4,628	4,708	4,790	4,873	

Capital Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Design, Engineering											
External Planning and Advice/Consultants											
Salaries/Wages and Other Internal Direct Project Costs											
Contractors / Construction											
Materials											
Contingency											
Legals / Procurement											
Fees and Charges Including CITB and Planning and Building											
Other	135,000										
Total	135,000	0	0	0	0	0	0	0	0	0	

Income (ie. grants, user charges, other income)	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Total	0	0	0	0	0	0	0	0	0	0	

Net Cost/(Saving) of NI	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
Operating Expenditure	0	4,250	4,323	4,396	4,472	4,549	4,628	4,708	4,790	4,873	21,990
Capital Expenditure	135,000	0	0	0	0	0	0	0	0	0	135,000
Income	0	0	0	0	0	0	0	0	0	0	0
Net Cost/(Saving) of NI	135,000	4,250	4,323	4,396	4,472	4,549	4,628	4,708	4,790	4,873	156,990

Attachment 4

Bid Analysis Tool

Project Name : **Bridge Duplication - Research Road, Nuriootpa**

Describe Risk(s) of not doing this project (including not limited to Financial, Public, Commercial, Council, Climate - Risks):

If project was not to proceed - Organisational risks, vehicle access is oneway with a degree of unintuative road function and perception of high road safety risks.

									Score Sum
RISK Priority Number calculated as L + I + W + P (If the Project does not proceed)									10
RPN		Likelihood of Risk Occurring		Impact if Risk Occur		Who Controls Risk		Political Environment	
	5	Almost Certain	5	Catastrophic	5	TBC	5	Extreme Impact	1
	4	Likely	4	Major			4	Major Impact	3
	3	Possible	3	Moderate	3	Both	3	Moderate Impact	5
	2	Unlikely	2	Minor			2	Minor Impact	1
	1	Rare	1	Insignificant	1	External Bodies	1	Insignificant Impact	
COST Priority Number calculated as A + C + F + P									8
CPN		Additional Staff Resources Required		Cash Required (non sal) - Current Year		Future Project Financial Commitments		Period of Future Financial Commitments	
	5	No additional FTE	5	$0	5	No	5	No	5
	4	Under 1 FTE or additional salary funding					4	<3 out of 10 years	1
	3	1-2 FTE	3	< $20,000	3	Yes < $20,000	3	3-5 out of 10 years	1
							2	5-10 out of 10 years	1
	1	>2 FTE	1	> $20,001	1	Yes > $20,001	1	On-going >10 years	
IMPACT Priority Number calculated as H + E + S + B									4
IPN		Health & Safety Impact		Environmental Impact		Social/Comm Wellbeing Impact		Business & Economic Impact	
	5	Public at large at threat	5	Significant Positive Impact	5	Net Positive Impact	5	Net Positive Impact	1
	3	Section of the community/council employee at threat	3	Positive Impact	3	Positive Impact	3	Positive Impact	1
	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	1
	0	Negative Impact	0	Negative Impact	0	Negative Impact	0	Negative Impact	1
BENEFITS Priority Number calculated as E + S + B + S									8
BPN		Funding (External) Sources		Savings		Beneficiaries		Service Levels Outcome (to Community)	
	5	Fully Funded via External Sources	5	Generates Savings immediately	5	TBC - Region Wide & Beyond	5	Industry Best Practice	1
	4	Part Funded External >50% of Total Cost	4	< 12 months	4	TBC - Region Wide	4	Achieving contemporary standards	1
	3	Part Funded External <50% of Total Cost	3	1 - 5 years	3	TBC - Section of Community/Key Stakeholders	3	Improvement/increase in Services Level	3
	2	Potential for funding	2	> 5 years					3
	1	Fully Funded via Rates	1	Not Applicable	1	TBC - Limited number of Beneficiaries	1	No Change to Current Service Level	
FINANCIAL SUSTAINABILITY Priority Number calculated as O + C + J									3
FSPN		Operating Budget Impact		Capital Budget Impact		Justification for Council Involvement			
	5	Favourable	5	Asst Renewal - Like for Like Replacement	5	Legislative Requirement / Must Do			1
									1
	3	No Effect/Not Applicable	3	No Effect/Not Applicable	3	Should Do			1
			2	Upgrade					
	1	Unfavourable	1	New Asset	1	Like To Do			
INNOVATION / CONTINUOUS IMPOVEMENT / OTHER CONSIDERATIONS Priority Number calculated as O + C + J									6
ICIO		Opportunities for Regional /Sector Collaboration		Addressing Local or Regional Emergency Plans		Continuous Improvement		Other Strategic Plans (Public Health, DAIP)	
	5	High	5	Yes to a great extent at regional level	5	Major contribution to achieving	5	Major contribution to achieving	1
			4	Yes to a great extent at local level	4	Substantial contribution to achieving	4	Substantial contribution to achieving	2
	3	Medium	3	Yes to a moderate level at regional or local level	3	Moderate contribution to achieving	3	Moderate contribution to achieving	1
			2	Yes to a limited extent at local level only	2	Limited contribution to achieving	2	Limited contribution to achieving	2
	1	Low	1	No	1	No	1	No	
									39

Any Other Comments:

Attachment 4

THE BAROSSA COUNCIL

DUE DILIGENCE REPORT - LEVEL 1 - BASIC

Related Policy/Process	TBCPOC4400 Budget & Business Plan and Review Policy	Document Number:	TBCFOR4410
Register Owner:	Director Corporate and Community Services	Last Revised Date:	New Form
Document Control:	Manager Financial Services	TRIM Reference:	14/36060

Project : Operating/Capital? Capital **Project Name :** Bridge Duplication - Research Road, Nuriootpa

Please provide a clear description of the proposal

Retaining the existing one-way traffic lane bridge deck infrastructure and widening to two-way traffic width, with precast concrete deck construction similar to that already in place. This would be the most cost effective bridge widening scope. The new bridge widening would be founded on extensions to the existing abutment supports.

Please provide the justifications for the proposal with reference to the Strategic Management Plans (an analysis of the need or demand in line with the Community and Corporate Plans and other key planning documents)

Appropriate assets for Road Safety. This new pedestrian bridge will allow traffic to safely and conveniently traverse the North Para River with a two way unrestricted caraiageway width, also providing safer passage for pedestrians.
Corporate Plan 3.1, 3.8 Community Plan S3.1, S3.7, S3.8

Please describe any savings that will be made or additional income (identification and quantification of the expected financial and other benefits)

Nil savings.

Provide an assessment of the associated Financial and Organisational risks, (including the Financial and Organisational risks of <u>not</u> proceeding or delaying the Project) and consideration of ways they can be managed and/or mitigated

If project was not to proceed - Organisational risks, vehicle access is one-way with a degree of unintuitive road function and perception of high road safety risks. pedestrian access is also currently not provided.

An overall evaluation that weighs up all of the factors above as to why the NI should proceed

Improved road safety and allows for safe access for future growth and increased traffic volumes from potential future developments in Nuriootpa North.

Identification and quantification of the whole of life financial and other costs, including staffing, project management costs, Tools needed eg. PC/laptop, desk phone/mobile, furniture, vehicle, etc.

Operating Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Salaries and oncosts											
Materials, Contractors											
Depreciation		27,500	27,775	28,053	28,333	28,617	28,903	29,192	29,484	29,779	1.0%
Interest											
Other											
Total	0	27,500	27,775	28,053	28,333	28,617	28,903	29,192	29,484	29,779	

Capital Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Design, Engineering											
External Planning and Advice/Consultants											
Salaries/Wages and Other Internal Direct Project Costs											
Contractors / Construction	1,100,000										
Materials											
Contingency	100,000										
Legals / Procurement											
Fees and Charges Including CITB and Planning and Building	5,000										
Other											
Total	1,205,000	0	0	0	0	0	0	0	0	0	

Income (ie. grants, user charges, other income)	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Total	0	0	0	0	0	0	0	0	0	0	

Net Cost/(Saving) of NI	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
Operating Expenditure	0	27,500	27,775	28,053	28,333	28,617	28,903	29,192	29,484	29,779	140,278
Capital Expenditure	1,205,000	0	0	0	0	0	0	0	0	0	1,205,000
Income	0	0	0	0	0	0	0	0	0	0	0
Net Cost/(Saving) of NI	1,205,000	27,500	27,775	28,053	28,333	28,617	28,903	29,192	29,484	29,779	1,345,278

Attachment 4

Bid Analysis Tool

Project Name : **Home Library Service Expansion**

Describe Risk(s) of not doing this project (including not limited to Financial, Public, Commercial, Council, Climate - Risks): **Nil does not change the risk profile**

									Score Sum
RISK Priority Number calculated as L + I + W + P (If the Project does not proceed)									8
RPN		Likelihood of Risk Occurring		Impact if Risk Occur		Who Controls Risk		Political Environment	
	5	Almost Certain	5	Catastrophic	5	TBC	5	Extreme Impact	1
	4	Likely	4	Major			4	Major Impact	1
	3	Possible	3	Moderate	3	Both	3	Moderate Impact	5
	2	Unlikely	2	Minor			2	Minor Impact	1
	1	Rare	1	Insignificant	1	External Bodies	1	Insignificant Impact	
COST Priority Number calculated as A + C + F + P									7
CPN		Additional Staff Resources Required		Cash Required (non sal) - Current Year		Future Project Financial Commitments		Period of Future Financial Commitments	
	5	No additional FTE	5	$0	5	No	5	No	4
	4	Under 1 FTE or additional salary funding					4	<3 out of 10 years	1
	3	1-2 FTE	3	< $20,000	3	Yes < $20,000	3	3-5 out of 10 years	1
							2	5-10 out of 10 years	1
	1	>2 FTE	1	> $20,001	1	Yes > $20,001	1	On-going >10 years	
IMPACT Priority Number calculated as H + E + S + B									6
IPN		Health & Safety Impact		Environmental Impact		Social/Comm Wellbeing Impact		Business & Economic Impact	
	5	Public at large at threat	5	Significant Positive Impact	5	Significant Positive Impact	5	Net Positive Impact	1
	3	Section of the community/council employee at threat	3	Positive Impact	3	Positive Impact	3	Positive Impact	1
	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	1	Neutral Impact	3
	0	Negative Impact	0	Negative Impact	0	Negative Impact	0	Negative Impact	1
BENEFITS Priority Number calculated as E + S + B + S									6
BPN		Funding (External) Sources		Savings		Beneficiaries		Service Levels Outcome (to Community)	
	5	Fully Funded via External Sources	5	Generates Savings immediately	5	TBC - Region Wide & Beyond	5	Industry Best Practice	1
	4	Part Funded External >50% of Total Cost	4	< 12 months	4	TBC - Region Wide	4	Achieving contemporary standards	1
	3	Part Funded External <50% of Total Cost	3	1 - 5 years	3	TBC - Section of Community/Key Stakeholders	3	Improvement/increase in Services Level	1
	2	Potential for funding	2	> 5 years					3
	1	Fully Funded via Service Charge	1	Not Applicable	1	TBC - Limited number of Beneficiaries	1	No Change to Current Service Level	
FINANCIAL SUSTAINABILITY Priority Number calculated as O + C + J									3
FSPN		Operating Budget Impact		Capital Budget Impact		Justification for Council Involvement			
	5	Favourable	5	Asst Renewal - Like for Like Replacement	5	Legislative Requirement / Must Do			1
									1
	3	No Effect/Not Applicable	3	No Effect/Not Applicable	3	Should Do			1
			2	Upgrade					
	1	Unfavourable	1	New Asset	1	Like To Do			
INNOVATION / CONTINUOUS IMPOVEMENT / OTHER CONSIDERATIONS Priority Number calculated as O + C + J									5
ICIO		Opportunities for Regional /Sector Collaboration		Addressing Local or Regional Emergency Plans		Continuous Improvement		Other Strategic Plans (Public Health, DAIP)	
	5	High	5	Yes to a great extent at regional level	5	Major contribution to achieving	5	Major contribution to achieving	1
			4	Yes to a great extent at local level	4	Substantial contribution to achieving	4	Substantial contribution to achieving	1
	3	Medium	3	Yes to a moderate level at regional or local level	3	Moderate contribution to achieving	3	Moderate contribution to achieving	1
			2	Yes to a limited extent at local level only	2	Limited contribution to achieving	2	Limited contribution to achieving	2
	1	Low	1	No	1	No	1	No	
									35

Any Other Comments:

Attachment 4

THE BAROSSA COUNCIL

DUE DILIGENCE REPORT - LEVEL 1 - BASIC

Related Policy/Process	TBCPOC4400 Budget & Business Plan and Review Policy	Document Number:	TBCFOR4410
Register Owner:	Director Corporate and Community Services	Last Revised Date:	New Form
Document Control:	Manager Financial Services	TRIM Reference:	

Project : Operating/Capital? Capital and Operating **Project Name : Home Library Service Expansion**

Please provide a clear description of the proposal

See investigations paper

Please provide the justifications for the proposal with reference to the Strategic Management Plans (an analysis of the need or demand in line with the Community and Corporate Plans and other key planning documents)

See investigations paper

Please describe any savings that will be made or additional income (identification and quantification of the expected financial and other benefits)

Nil savings

Provide an assessment of the associated Financial and Organisational risks, (including the Financial and Organisational risks of not proceeding or delaying the Project) and consideration of ways they can be managed and/or mitigated

See investigations paper

An overall evaluation that weighs up all of the factors above as to why the NI should proceed

See investigations paper

Identification and quantification of the whole of life financial and other costs, including staffing, project management costs, Tools needed eg. PC/laptop, desk phone/mobile, furniture, vehicle, etc.

Operating Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Salaries and oncosts											
Materials, Contractors											
Depreciation											
Interest											
See included model	87,979	91,392	92,369	96,238	99,851	101,035	105,262	109,094	110,504	115,123	Various
Total	87,979	91,392	92,369	96,238	99,851	101,035	105,262	109,094	110,504	115,123	

Capital Expenditure	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Design, Engineering											
External Planning and Advice/Consultants											
Salaries/Wages and Other Internal Direct Project Costs											
Contractors / Construction											
Materials											
Contingency											
Legals / Procurement											
Fees and Charges Including CITB and Planning and Building											
See included model	100,936	0	0	55,659	0	0	60,820	0	0	66,460	
Total	100,936	0	0	55,659	0	0	60,820	0	0	66,460	

Income (ie. grants, user charges, other income)	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Growth Factor
Total	0	0	0	0	0	0	0	0	0	0	

Net Cost/(Saving) of NI	Forward Estimates										
	Starting Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
Operating Expenditure	87,979	91,392	92,369	96,238	99,851	101,035	105,262	109,094	110,504	115,123	1,008,845
Capital Expenditure	100,936	0	0	55,659	0	0	60,820	0	0	66,460	283,875
Income	0	0	0	0	0	0	0	0	0	0	0
Net Cost/(Saving) of NI	188,915	91,392	92,369	151,897	99,851	101,035	166,082	109,094	110,504	181,583	1,292,721

THE BAROSSA COUNCIL

DUE DILIGENCE REPORT - LEVEL 2 - PROJECT FEASIBILITY STUDY (Sections A to E)

Related Policy/Process	TBCPOC4400 Budget & Business Plan and Review Policy	Document Number:	TBCFOR4411
Document Owner:	Director Corporate and Community Services	Last Revised Date:	New Form
Document Control:	Manager Financial Services	TRIM Reference:	14/36075
Date Approved:	19/11/2014	Next Review Date:	10/09/2018

SECTION C (of A-E): 10 Year Funding Requirements & Financial Outcomes

Title of Proposal: 0 Example data has been inserted

PROJECT YEARLY COST NET (GST Exclusive)		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
SharePoint		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
NI - Income	Total Funding	100,936	-	-	55,659	-	-	60,820	-	-	66,460
NI - Capital	Total Capital	100,936	-	-	55,659	-	-	60,820	-	-	66,460
NI - Operating	Net Operating	(87,979)	(91,392)	(92,369)	(96,238)	(99,851)	(101,035)	(105,262)	(109,094)	(110,504)	(115,123)
	Project Annual Profit/(Loss)	(87,979)	(91,392)	(92,369)	(96,238)	(99,851)	(101,035)	(105,262)	(109,094)	(110,504)	(115,123)
	Project Cumulative - Profit/(Loss)	(87,979)	(179,371)	(271,740)	(367,977)	(467,828)	(568,863)	(674,125)	(783,219)	(893,722)	(1,008,845)

SECTION C: 10 Year Funding Requirements & Financial Outcomes

How will the proposal be funded?

Funding	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
External Contribution/Grants										
Council Reserves										
Council Contribution	100,936	-	-	55,659	-	-	60,820	-	-	66,460
Total	100,936	-	-	55,659	-	-	60,820	-	-	66,460

Is there a build or purchase cost for an asset?

Capital Expenditure	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
Building	50,000										
Structures eg tank											
Equipment & Furniture	50,936			55,659			60,820			66,460	Car cost based on one in report - diesel long wheel base and fitout - $57420 retail applied 20% discount and $5K for fitout - wrap etc. See vehicle estimate tab.
Other											
Total	100,936	-	-	55,659	-	-	60,820	-	-	66,460	

All Operating Revenue and Expenses below are *additional* ie., a result of the new initiative (with GST excluded) and do not include previous normal level operations

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Net Operating Result Profit/(Loss)	(87,979)	(91,392)	(92,369)	(96,238)	(99,851)	(101,035)	(105,262)	(109,094)	(110,504)	(115,123)
Total Operating Revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	87,979	91,392	92,369	96,238	99,851	101,035	105,262	109,094	110,504	115,123

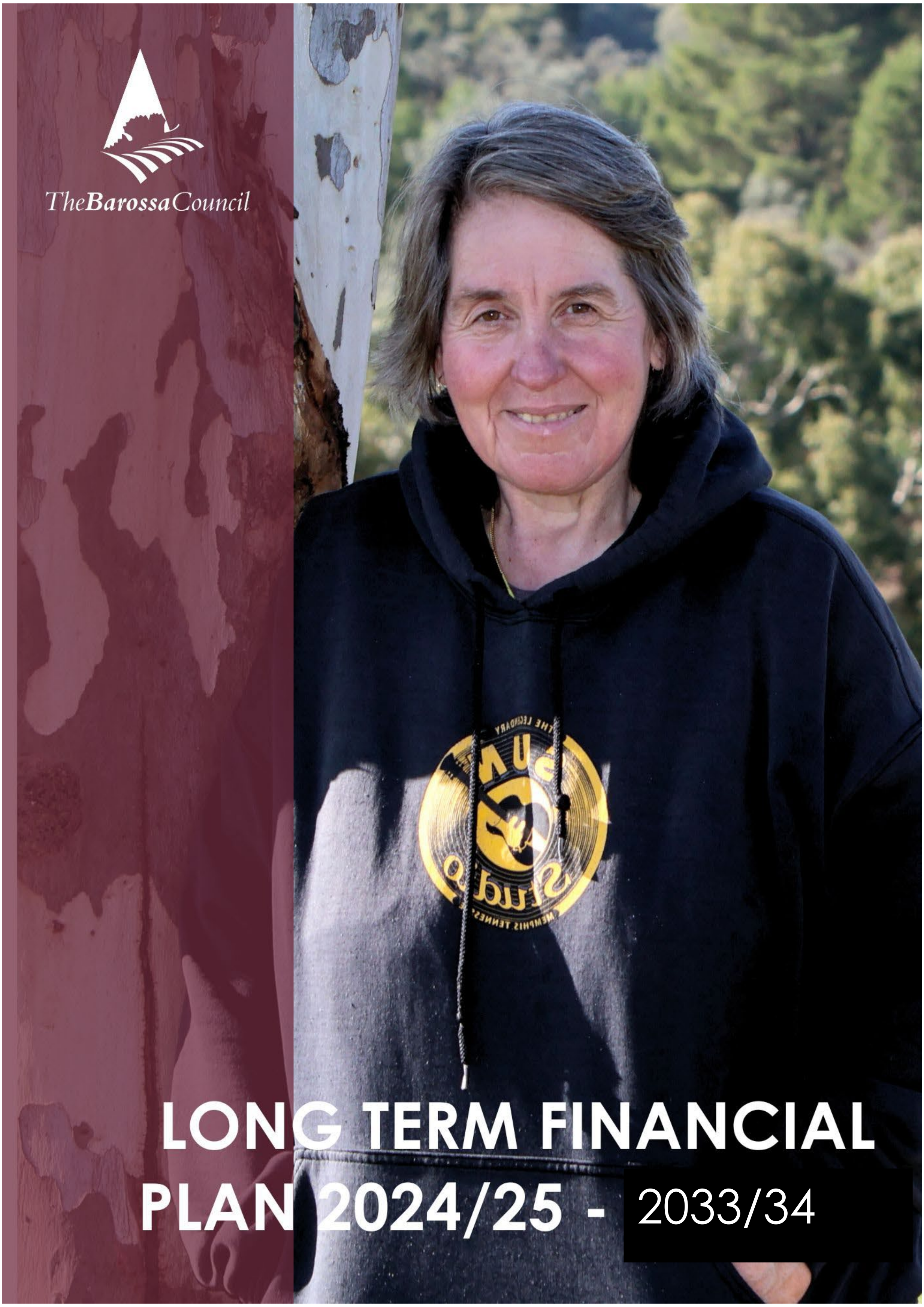
Operational	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Notes
Operating Revenue											
User Charges	-	-	-	-	-	-	-	-	-	-	No revenue or grants expected
Other Income	-	-	-	-	-	-	-	-	-	-	No revenue or grants expected
Operating Expenses											
Depreciation	15,645	15,645	15,645	17,220	17,220	17,220	18,940	18,940	18,940	20,820	Car depreciated over 3 years - fitouts over 25 years
Employee Costs	55,789	57,462	59,186	60,962	62,791	64,674	66,614	68,613	70,671	72,791	Full calculated costs with WC and Insurance, super etc
Employee Oncosts	3,905	4,022	4,143	4,267	4,395	4,527	4,663	4,803	4,947	5,095	Covers computer, phone, and other overheads + 7%
Mobile Service Costs	300	309	318	328	338	348	358	369	380	391	$25 a month
Computer and Data Costs	240	247	255	262	270	278	287	295	304	313	$20 a month
Vehicle Costs - Fuel	4,200	4,326	4,456	4,589	4,727	4,869	5,015	5,165	5,320	5,480	Based on 20,000 kms per year and 10 lts per 100 ks and $2.10 per litre for diesel
Vehicle Costs - Servicing	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	2 services per year each 10,000 kms
Vehicle Costs - Registration	650	670	690	710	732	754	776	799	823	848	As per SA web site for type of vechicle based on the report model
Vehicle Costs - Tyres/Other	250	1,500	250	250	1,500	250	250	1,500	250	250	New tyres in second year of vehicle around 35,000 kms
Additional Spending on Product	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	The report talks about changes to the investment needs of product I am not sure if that is from existing sources of funding or new - but have added it as new for now
Other Costs	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	As per the report - my view is this is not enough but will leave it

Attachment 4

Other expenditure items to consider for insertion above

Internal road maintenance - incl. rubble, water, employee, plant
OH&S compliance - fire extinguishers, testing & tagging
Equipment & furniture repairs
Landscaping - build & maintenance
Cleaning costs
Commission to third parties
Add Employees? - PC/Laptops, desk/mobile phones, furniture, vehicle

Attachments – Long Term Financial Plan



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 of 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 commence, 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 $43.1m.

LOAN PRINCIPAL AND INTEREST REPAYMENTS

- Council's loan debt is predicted to peak at $41.8m in 2025/26. The net loan balance outstanding as at 30 June 2024 will be $20.6m and a projected balance of $5.3m by 30 June 2034.
- Financing cost will increase over the 2024/25 and 2025/26 from the current interest rate 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 2033/3 of $10.324m. 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 ranges from (2.0%) to 4.0%.
- KPI 3: Net Financial Liabilities. The forecast is 88.7% in 2024/25 and peaks at 91.9% in 2025/26 and by year 2033/34 is projected to be at 17.1%.
- KPI 4: Asset Renewal Funding Ratio. The target is being met over the ten-year period, the average being 108.7%.
- 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 (2.4%) 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 implement 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%.

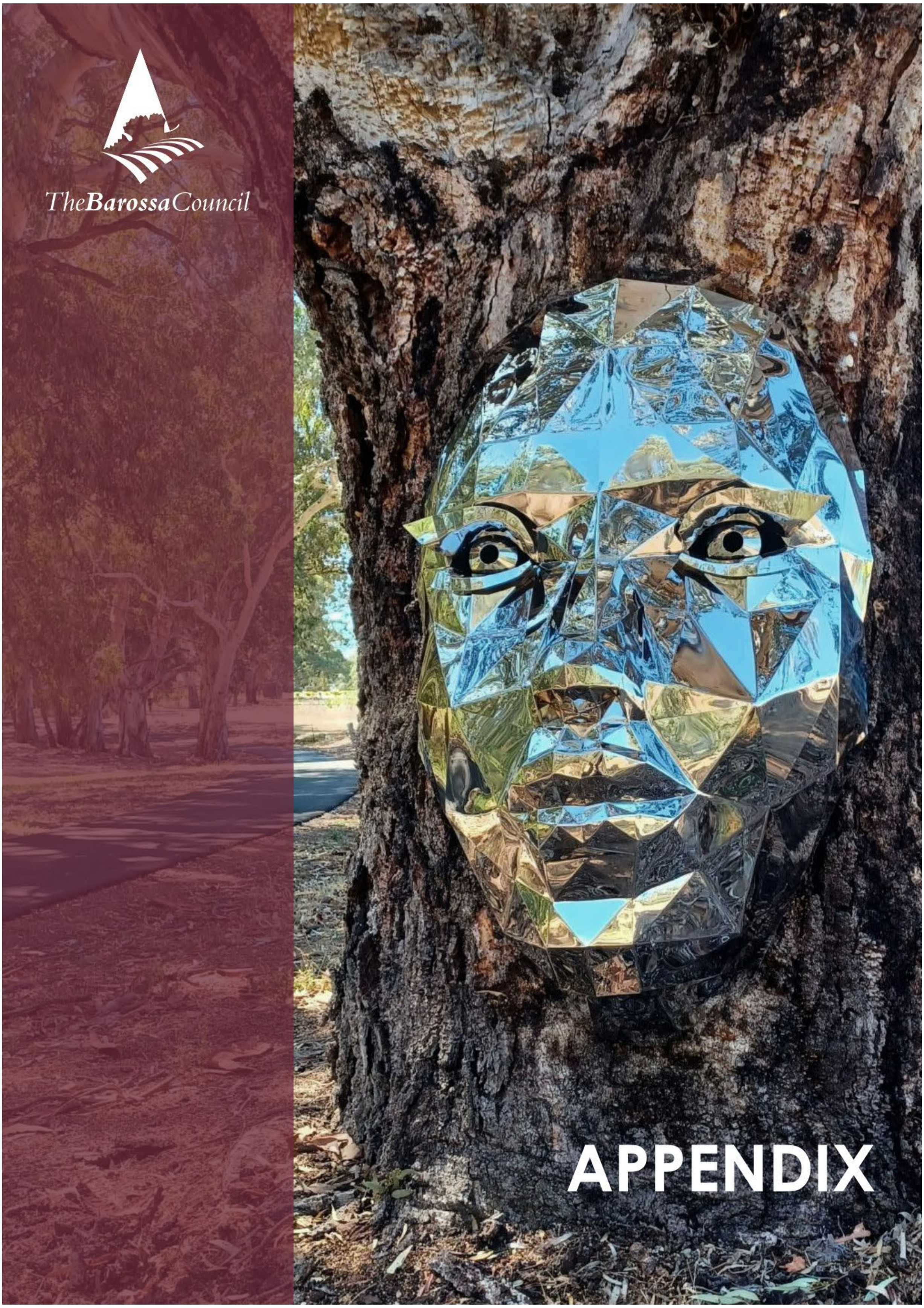
Council is planning to spend an average of $14.22m per annum (including indexation and The Big Project) on capital projects and an average of $44.09m per annum on day-to-day essential services (operational expenditure, excluding interest and depreciation but including indexation) over the next 10 years.

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.

Attachment 4



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**	(2,514)	(3,576)	(3,413)	(2,657)	(1,121)	925	2,830	5,168	7,815	10,324
KPI 2 - Operating Surplus Ratio - Rolling 3 year - retrospective average	**(2%) to 10%**	(1.2%)	(2.5%)	(1.1%)	(0.1%)	1.4%	2.4%	3.0%	3.4%	3.6%	3.7%
KPI 2 - Operating Surplus Ratio - Rolling 5 year - retrospective average	**(2%) to 10%**	1.7%	0.2%	(1.1%)	(1.2%)	0.1%	1.1%	2.1%	2.8%	3.3%	3.5%
KPI 2 - Operating Surplus Ratio - Annual		(1.6%)	(2.0%)	0.3%	1.3%	2.6%	3.4%	3.1%	3.6%	4.0%	3.6%
KPI 3 - Net Financial Liabilities ratio	**0-100%**	88.7%	91.9%	82.2%	70.8%	60.1%	49.5%	39.7%	32.6%	24.8%	17.1%
KPI 4 - Asset Renewal Funding Ratio - Annual	**80% to 110%**	132.6%	131.8%	107.9%	97.3%	97.1%	101.8%	105.2%	104.6%	104.7%	103.6%
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%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
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%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Asset Revaluation Increments											
Land Assets			3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Building Assets			0.0%	6.0%	0.0%	0.0%	6.0%	0.0%	0.0%	0.0%	0.0%
Recreation Assets			0.0%	6.0%	0.0%	0.0%	6.0%	0.0%	0.0%	0.0%	0.0%
Infrastructure Assets			0.0%	0.0%	6.0%	0.0%	0.0%	6.0%	6.0%	0.0%	0.0%
CWMS			0.0%	7.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stormwater Assets			6.0%	0.0%	0.0%	6.0%	0.0%	0.0%	0.0%	6.0%	6.0%
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	39,807	41,820	43,937	45,786	47,678	49,346	51,073	52,861	54,711	56,626
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	49,409	51,752	54,215	56,418	58,549	60,462	62,441	64,488	66,603	68,785
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	11,608	11,926	12,508	12,642	12,725	13,361	13,540	13,763	14,521
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	52,814	54,052	55,662	57,013	58,416	60,536	62,150	63,956	66,276
OPERATING SURPLUS / (DEFICIT)	(770)	(1,062)	163	756	1,536	2,046	1,905	2,338	2,647	2,509
Asset disposal & fair value adjustments	(809)	(659)	(770)	(960)	(1,046)	(1,153)	(1,189)	(1,253)	(1,310)	(1,374)
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	2,240	2,426	2,497	2,561	2,618	2,652	2,696	2,758	2,802	2,876
Operating result from discontinued operations										
NET SURPLUS / (DEFICIT)	6,401	4,032	1,960	2,427	3,178	3,888	4,123	3,913	4,209	4,081
Transfer to Equity Statement / Adjustment	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
Changes in revaluation surplus - infrastructure, property, plant & equipment	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	6,401	4,032	1,960	2,427	3,178	3,888	4,123	3,913	4,209	4,081

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	7	1	15	21	4	1	12	10	3	7
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
	3,208	3,208	3,217	3,207	3,189	3,184	3,200	3,184	3,093	3,097
Non-Current Assets held for Sale	-	-	-	-	-	-	-	-	-	-
Total Current Assets	3,208	3,208	3,217	3,207	3,189	3,184	3,200	3,184	3,093	3,097
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	470,291	483,239	492,380	502,348	507,749	515,185	526,170	533,737	547,232	563,094
Other Non-Current Assets	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	473,557	486,389	495,419	505,291	510,598	517,941	528,828	536,311	549,806	565,668
TOTAL ASSETS	476,765	489,597	498,636	508,498	513,787	521,125	532,028	539,495	552,899	568,765
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	429,961	439,070	451,077	465,585	475,628	488,265	504,293	515,516	533,526	554,137
EQUITY										
Accumulated Surplus	112,350	115,154	115,999	117,985	120,883	124,506	128,399	132,262	136,336	140,174
Asset Revaluation Reserve	304,872	310,930	321,394	333,168	339,609	347,999	359,467	366,310	379,785	395,939
Other Reserves	12,739	12,986	13,684	14,432	15,136	15,760	16,427	16,944	17,405	18,024
TOTAL EQUITY	429,961	439,070	451,077	465,585	475,628	488,265	504,293	515,516	533,526	554,137

Attachment 4

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	49,259	51,599	54,058	56,257	58,383	60,293	62,268	64,311	66,422	68,600
Investment receipts	150	154	157	161	165	169	173	177	182	186
Payments:										
LandFill rehabilitation expense	0	0	0	0	0	0	0	0	0	0
Operating payments to suppliers & employees	(37,198)	(39,022)	(40,190)	(41,440)	(43,035)	(44,591)	(46,403)	(47,989)	(49,755)	(51,509)
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	10,055	10,556	12,098	13,274	14,187	14,781	15,276	15,888	16,423	17,043
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	329	517	376	385	514	404	413	423	433	444
Repayment of loans by community groups	106	111	117	111	95	94	93	98	84	0
Payments:										
Expenditure on renewal/replacement of assets	(10,365)	(9,198)	(7,697)	(8,608)	(9,646)	(9,837)	(10,549)	(10,674)	(11,035)	(11,450)
Expenditure on new/upgraded assets	(22,870)	(9,047)	(1,989)	(585)	(481)	(482)	(802)	(2,044)	(1,367)	(1,335)
Net Purchases of Investment securities	0	0	0	0	0	0	0	0	0	0
Loans made to community groups	0	0	0	0	0	0	0	0	0	0
Net cash provided by (or used in) Investment Activities	(27,060)	(14,290)	(9,123)	(8,627)	(9,448)	(9,478)	(10,134)	(12,127)	(11,815)	(12,271)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts:										
Proceeds from borrowings	20,600	4,415	0	0	0	0	0	0	0	0
Receipt of Funds from Leases	0	0	0	0	0	0	0	0	0	0
Proceeds from Bonds and Deposits	0	0	0	0	0	0	0	0	0	0
Proceeds from internal borrowings (NCPA)	0	0	0	0	0	0	0	0	0	0
Proceeds from internal borrowings (CWMS)	0	0	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
Repayment of internal borrowings (CWMS)	0	0	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	(22)	(4)	12	5	(18)	(2)	8	(1)	(7)	4
Cash at beginning of period	29	7	1	15	21	4	1	12	10	3
CASH AT END OF PERIOD	7	1	15	21	4	1	12	10	3	7

Attachment 4

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	49,409	51,752	54,215	56,418	58,549	60,462	62,441	64,488	66,603	68,785
less Operating Expenses	(50,179)	(52,814)	(54,052)	(55,662)	(57,013)	(58,416)	(60,536)	(62,150)	(63,956)	(66,276)
Operating Surplus / (Deficit)	(770)	(1,062)	163	756	1,536	2,046	1,905	2,338	2,647	2,509
***less* Net outlays on existing Assets**										
Capital expenditure on renewal and replacement of existing assets	(10,365)	(9,198)	(7,697)	(8,608)	(9,646)	(9,837)	(10,549)	(10,674)	(11,035)	(11,450)
less Depreciation, Amortisation and Impairment	10,816	11,608	11,926	12,508	12,642	12,725	13,361	13,540	13,763	14,521
less Proceeds from Sale of Replaced Assets	329	517	376	385	514	404	413	423	433	444
	780	2,927	4,605	4,285	3,510	3,292	3,225	3,289	3,161	3,515
***less* Net outlays on New and Upgraded Assets**										
Capital expenditure on New and Upgraded Assets	(22,870)	(9,047)	(1,989)	(585)	(481)	(482)	(802)	(2,044)	(1,367)	(1,335)
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)	(91)	(1,974)	(1,297)	(1,265)
Net Lending / (Borrowing) for Financial Year	(17,120)	(3,855)	2,849	4,526	4,635	5,199	5,039	3,653	4,511	4,759

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	318	325	331	338	345	351	359	366
CWMS	782	773	488	606	691	800	809	959	1,065	962
Equipment - Plant & Vehicles	794	1,171	892	913	1,174	957	979	1,002	1,025	1,049
Other Assets	156	151	154	157	160	163	166	169	172	176
	10,346	9,096	7,566	8,687	9,736	9,855	10,611	10,684	11,066	11,486
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	34,152	17,247	9,251	9,486	10,544	10,678	11,784	13,181	12,723	13,171

CORPORATE SERVICES AND BUSINESS INNOVATION

DEBATE AGENDA

2.1.2 DRAFT ANNUAL BUSINESS PLAN AND BUDGET 2024/25 INCORPORATING THE LONG TERM FINANCIAL PLAN 2024/25 – 2033/34

Author: Chief Executive Officer
24/39221

PURPOSE

Having reviewed and determined the budget and new initiatives settings and analysis, the purpose of the report is to adopt the draft Annual Business Plan and Budget for the 2024/25 financial year and the incorporated Long Term Financial Plan for community consultation.

RECOMMENDATION

That Council:

(1) Endorses the draft 2024/25 financial year Annual Business Plan and Budget as at Attachment 1, which incorporates the annual review of the draft Long Term Financial Plan for the period 2024/25 to 2033/34, and all subsidiary entities, for the purpose of community consultation.

(2) Noting the consultation process outlined in the report and Attachment 2, approves the consultation period being from 15 May 2024 to 7 June 2024 closing at 5pm.

(3) Authorises the Chief Executive Officer to make any minor and typographical corrections to the Annual Business Plan and Budget document.

REPORT

The Annual Business Plan and Budget (ABP&B) 2024/25 incorporates the Long Term Financial Plan (LTFP) 2024/25 to 2033/34 in the one document.

The financial information contained in this document has been prepared in accordance with Council's Budget and Business Plan and Review Policy and associated processes. This has been considered by Council at the report prior to this report.

The draft plan is at Attachment 1.

Council has reviewed and considered all operating, capital, new initiative, valuation, rating assessment and long term financial parameters and determined its draft settings.

As noted in the Financial Considerations section of this report and the ABP&B, this financial analysis highlights the KPI results and forecast position based upon the assumptions therein.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 – Draft 2024/25 Annual Business Plan and Budget
Attachment 2 – Communication Plan

Supporting references
Annual Business Plan and Budget Policy

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan

Natural Environment and Built Heritage

Community and Culture

Infrastructure

Health and Wellbeing

Business and Employment

Goal
1. The Barossa has sustainable farmland providing diverse and stable returns, while protecting the unique natural environment and biodiversity of the region.
2. The history of our region including aboriginal sites is reflected in our streetscapes and our historic buildings are maintained for future generations.
3. We take a proactive approach in responding to key environmental challenges such as climate change, water security and waste management.
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.
5. We are a strong community that is welcoming, safe and enjoys a quality lifestyle that celebrates our local identities, diversities, cultures and histories including our Aboriginal heritage.
6. The Barossa maintains and develops infrastructure that meets the needs of the region and is efficient.
7. Community infrastructure planning is aligned to both current and the future needs of the community
8. To have a connected and safe transport network that meets the needs of our community
9. Our community has fair and equitable access to the resources and services they need to lead a safe, healthy, inclusive and connected lifestyle
10. Our region enjoys the benefits of sustainable community groups, networks and facilities that encourage everybody to participate in the community.

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.
12. We are a visitor destination of choice
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.

<u>Strategies</u>

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.

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.

1.3. Build on the conservation of the region's natural heritage including bush eco-systems, grassy woodlands, agricultural landscapes and recreational green spaces.

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.

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.

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.

3.2. Collaborate with partners and our community to support innovative approaches to waste minimisation, and increase reuse and recycling opportunities.

3.3. Ensure long term confidence in the Barossa's capacity to access water to meet its industrial, domestic and environmental needs.

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.

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.

4.3. Embrace place-making principles when developing community infrastructure and regulate planning and development in public spaces and active recreation.

5.1. Support the development of activities that celebrate the history, art and culture of the Barossa and its people.

5.2. Create places where people want to live and plan for the future in a coordinated, affordable, appropriate and proactive way.

5.3. Create vibrant public spaces that provide places for creative development, cultural interaction and social connections.

5.4. Recognising and celebrating the community successes and learning from opportunities.

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.

6.2 Continue to ensure that infrastructure considers place-making is inclusive and accessible for all.
6.3. The use of new and emerging technologies, alternative and renewable materials where appropriate and cost effective will be trailed.
7.1. Build on sound asset management practices to deliver sustainable services to ensure that infrastructure is adequate to support the community.
7.2. Ensure both current and future infrastructure needs are met in a proactive rather than reactive way.
8.1. Support opportunities to increase community transport and access to services and facilities.
8.2. Ensure a high quality road, shared paths and footpath network throughout the Barossa in partnership with all levels of government.
9.1. Work towards combating loneliness and social isolation and ensuring that people enjoy a sense of inclusion and feel connected.
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.
10.1. Children and young people are supported to feel safe and to engage, thrive and feel empowered within the community.
10.2. Advocate for and encourage services that ensure equity and support inclusion and at risk members of the community.
10.3. Build on the capacity of community members to participate in cultural, creative, recreational, sporting and learning opportunities.
11.1. Work closely with State Government, Federal Government and other key stakeholders to support economic growth, development and job creation.
11.2. Support proactive population growth that is incremental, well managed and is backed up by local planning and development opportunities.
11.3. Promote the Barossa as a place for business's to thrive, invest, innovate, take measured risks and prosper.
12.1. Encourage and support the sector to further promote and develop tourism experiences including ecological, cultural and agricultural tourism.
12.2. Support economic development and destination awareness through events, festivals, creative enterprise and attractions.
12.3. Provide experiences and infrastructure that continue to support the needs of the tourism market.
13.1. Foster small business and industry confidence and growth that translates into innovation and strong employment figures.
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.

Advocacy Plan
Nil

Legislative Requirements
Local Government Act 1999
Local Government (Financial Management) Regulations 2011, Regulation 9(1)(b)

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

The adoption of the Budget is required between 1 June and 15 August.

Financial Indicators and Sustainability

Financial performance is managed using suitable financial indicators and targets, as follows:

- KPI1 - Operating Surplus - a cumulative surplus by year 10.
- KPI2 – Operating Surplus Ratio, Target - range (2%) to 10%.– Note: outliers including the timing of Federal grant payments and other unplanned events that can create one-off deficit results outside of the target range.
- KPI - No. 3 Net financial liabilities (NFL) ratio is greater than zero but less than 100% of total operating revenue.
- KPI - No. 4 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 over a rolling three-year period.

Financial Indicators report for the draft LTFP expected results are:

- Operating Surplus - a deficit for years 2024/25 to 2025/26 returning to surplus in 2027/28 and a 10-year position of a surplus of $10.062m.
- Operating surplus ratios average over 3 years. Council's forecast retrospective results range from (2.5%) to 3.2%.
- Net Financial Liabilities 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%.
- Asset Renewal Funding Ratio target is being met over the 10-year period, the average being 108.6%.

There are no additional or abnormal risk considerations or additional resource requirements for the preparation, implementation, and management of the budget, business plan and other related activities.

COMMUNITY ENGAGEMENT

The public consultation period will commence from 15 May 2024 and closes on 7 June 2024 at 5pm. Verbal submissions will be considered at a meeting on 6 June 2024, held at 5.30pm, providing one hour for members of the public to ask questions and make submissions in relation to the AB&BP and annual review of the LTFP.

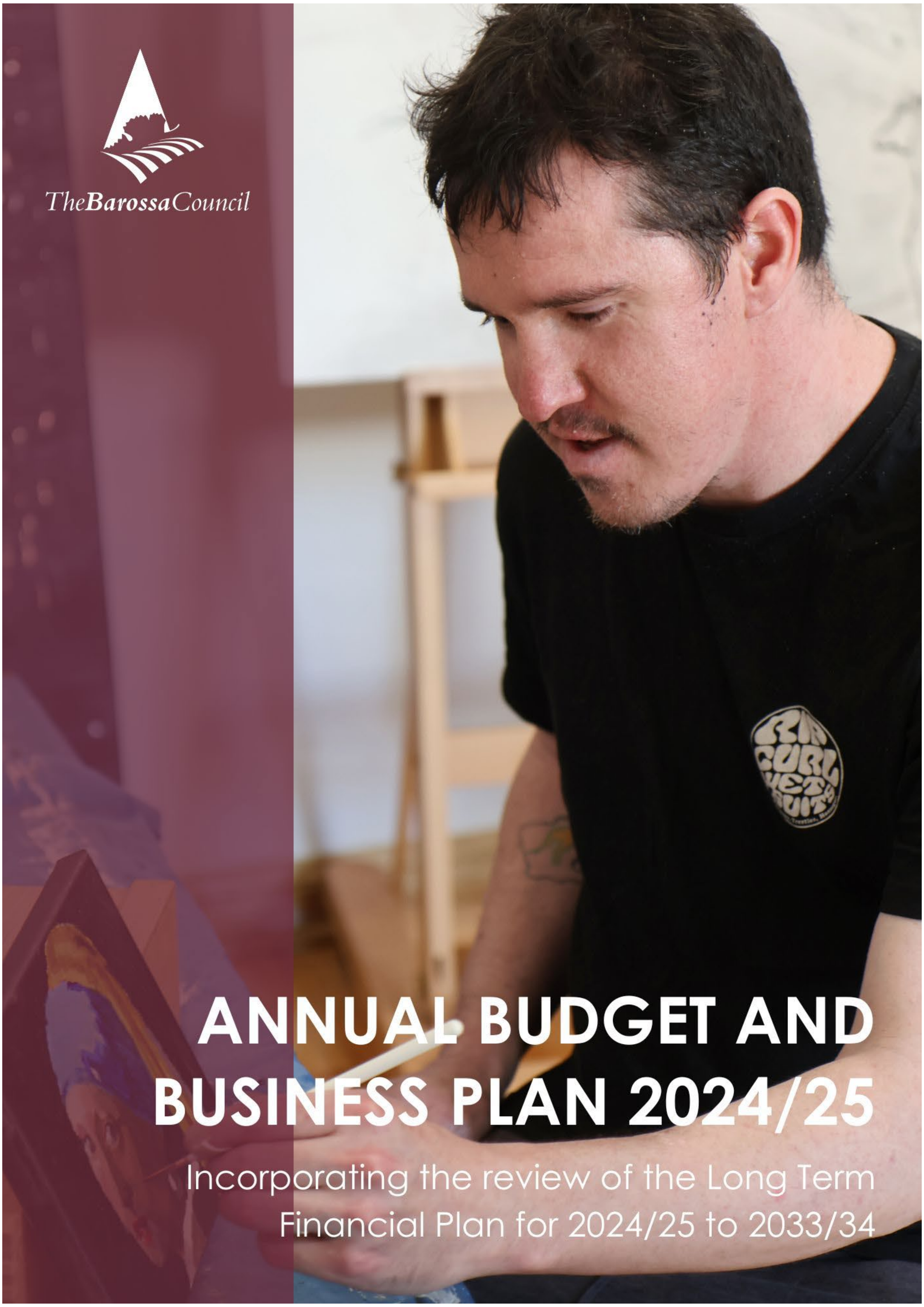
Submissions will also be accepted by the following methods:

- via Council's engagement platform at yoursay.barossa.sa.gov.au,
- via Facebook www.facebook.com/thebarossacouncil,
- via email barossa@barossa.sa.gov.au, or
- in writing.

Public submissions will be considered by Council after the consultation period has ended, at a Special Council Meeting to be called soon after submissions close.

The LTFP is incorporated within the ABP&B to ensure the two Plans align. This enables the community to be involved in the short and long term planning of Council's Budget.

The communication plan is provided at Attachment 2.


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

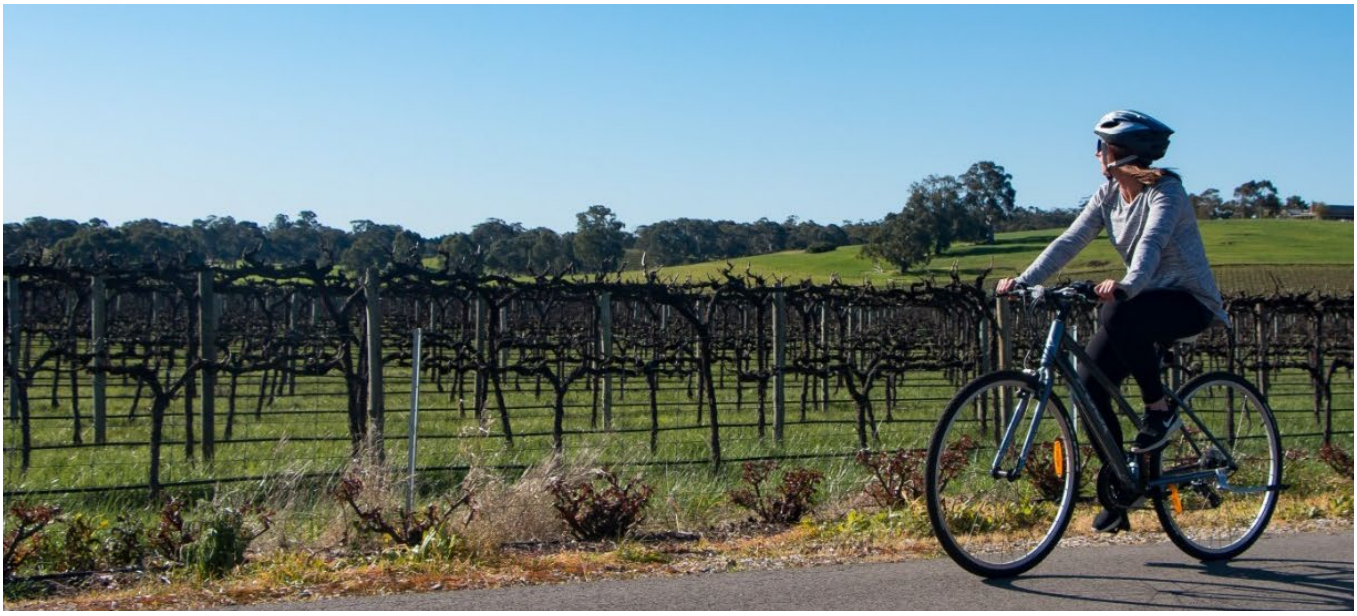
Area of Council .... 893.5 km^2

Number of Rateable Assessments 13,356

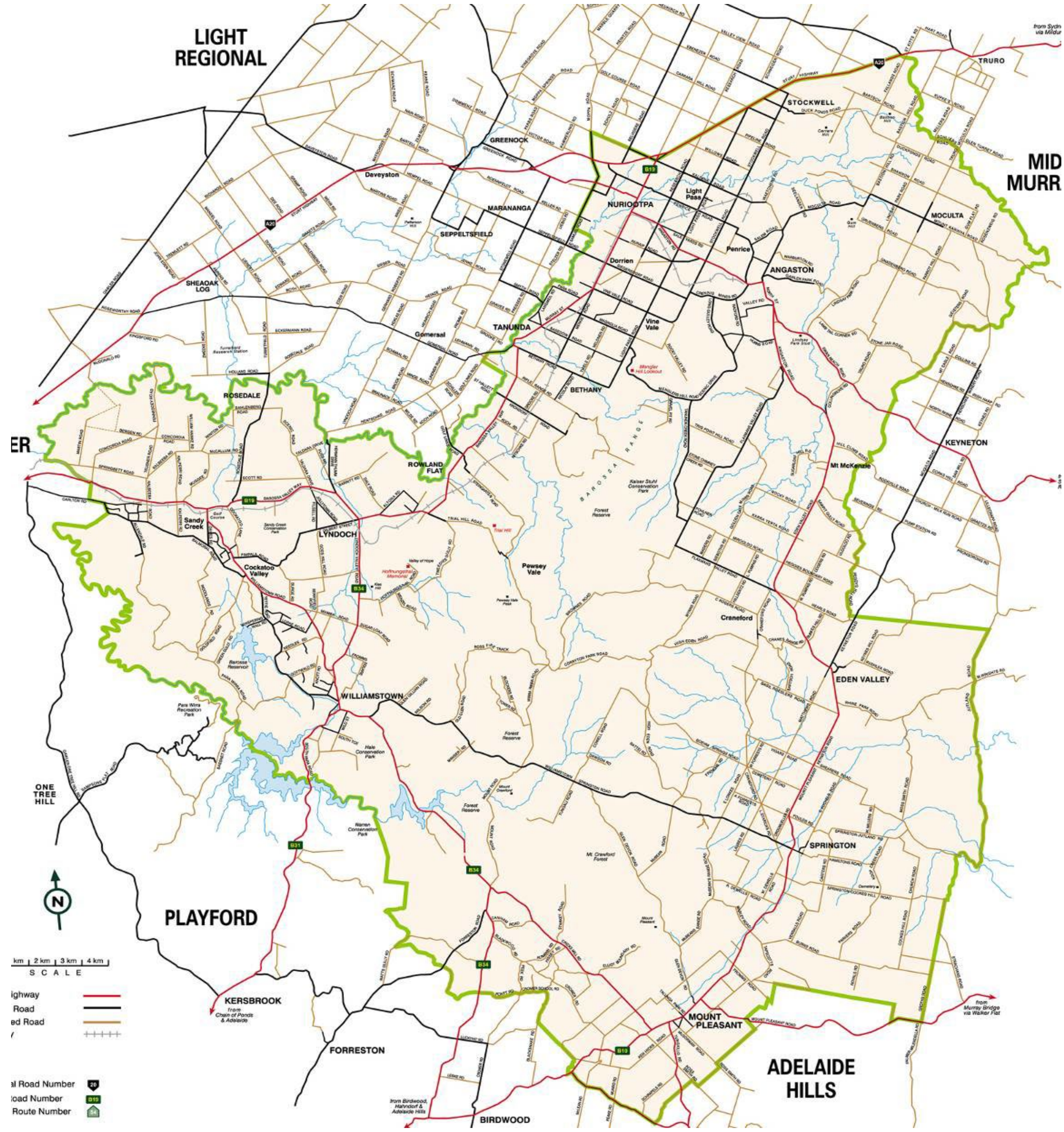
Number of Non-Rateable Assessments 551

OUR TOWNSHIPS

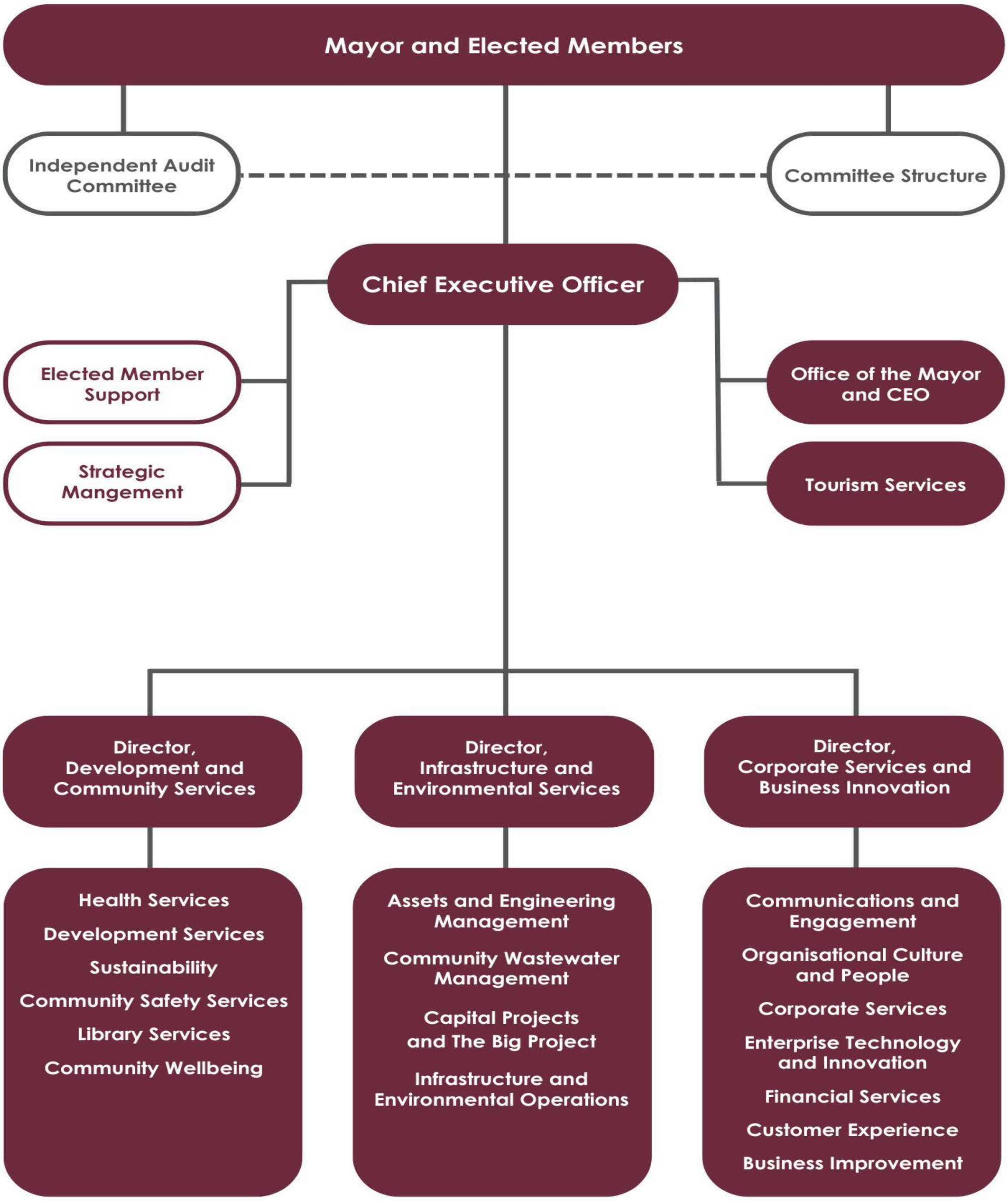
Altona, Angaston, Barossa Goldfields, Bethany, Cockatoo Valley, Concordia, Craneford, Cromer, Dorrien, Eden Valley, Flaxman Valley, Kalbeeba, Krondorf, Light Pass, Lyndoch, Moculta, Mount Crawford, Mount McKenzie, Mount Pleasant, Nuriootpa, Penrice, Pewsey Vale, Rosedale, Rowland Flat, Sandy Creek, Springton, 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 community fosters 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

Business and Employment

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

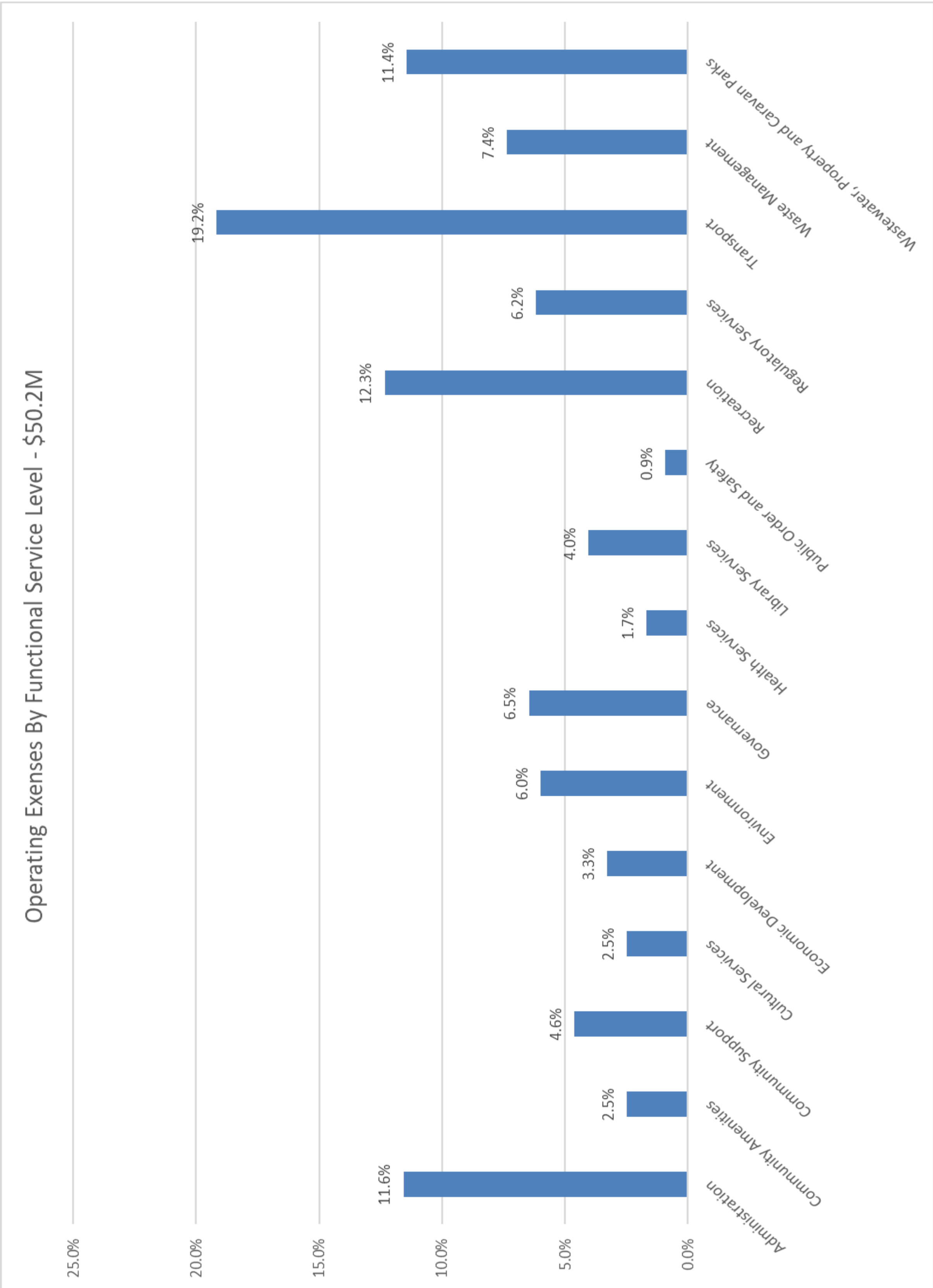
2024/25 OPERATING EXPENDITURE

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%
Wastewater, Property and Caravan Parks
11.4%
Waste Management
7.4%
Transport
19.2%
Regulatory Services
6.2%
Recreation
12.3%
Public Order and Safety
0.9%
Library Services
4.0%
Health Services
1.7%
Governance
6.5%
Environment
6.0%
Economic Development
3.3%
Cultural Services
2.5%
Community Support
4.6%
Community Amenities
2.5%
Administration
11.6%

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 Nuriooptа – 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**

2024/25 OPERATING BUDGET

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.

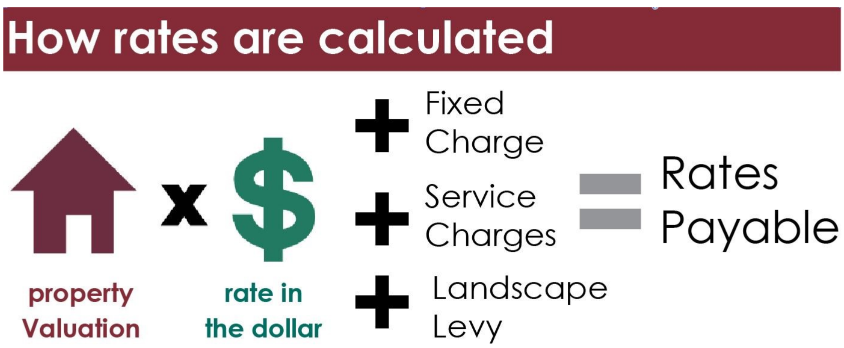
Council considers that this method provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

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

	2023/24	2024/25		Change	Comments
Number of rateable properties	**13,356**	**13,489**	*(k)*	**1.0%**	Based on grow th rate reaching 1%
	Actual	*Estimate*			

'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.

Estimated average General Rates per rateable property

	2023/24	2024/25		Change	Comments
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

	2023/24	2024/25	Change
Average per rateable property	**$2,883**	**$3,001**	**4.1%**

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:

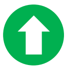
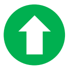
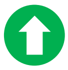
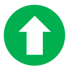
Indicator Legend:	**Target Not Met**	**Target At Risk**	**Target Met**

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.

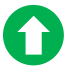
Key Performance Indicator 1: Operating Result ($'000)

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%

Attachment 1

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

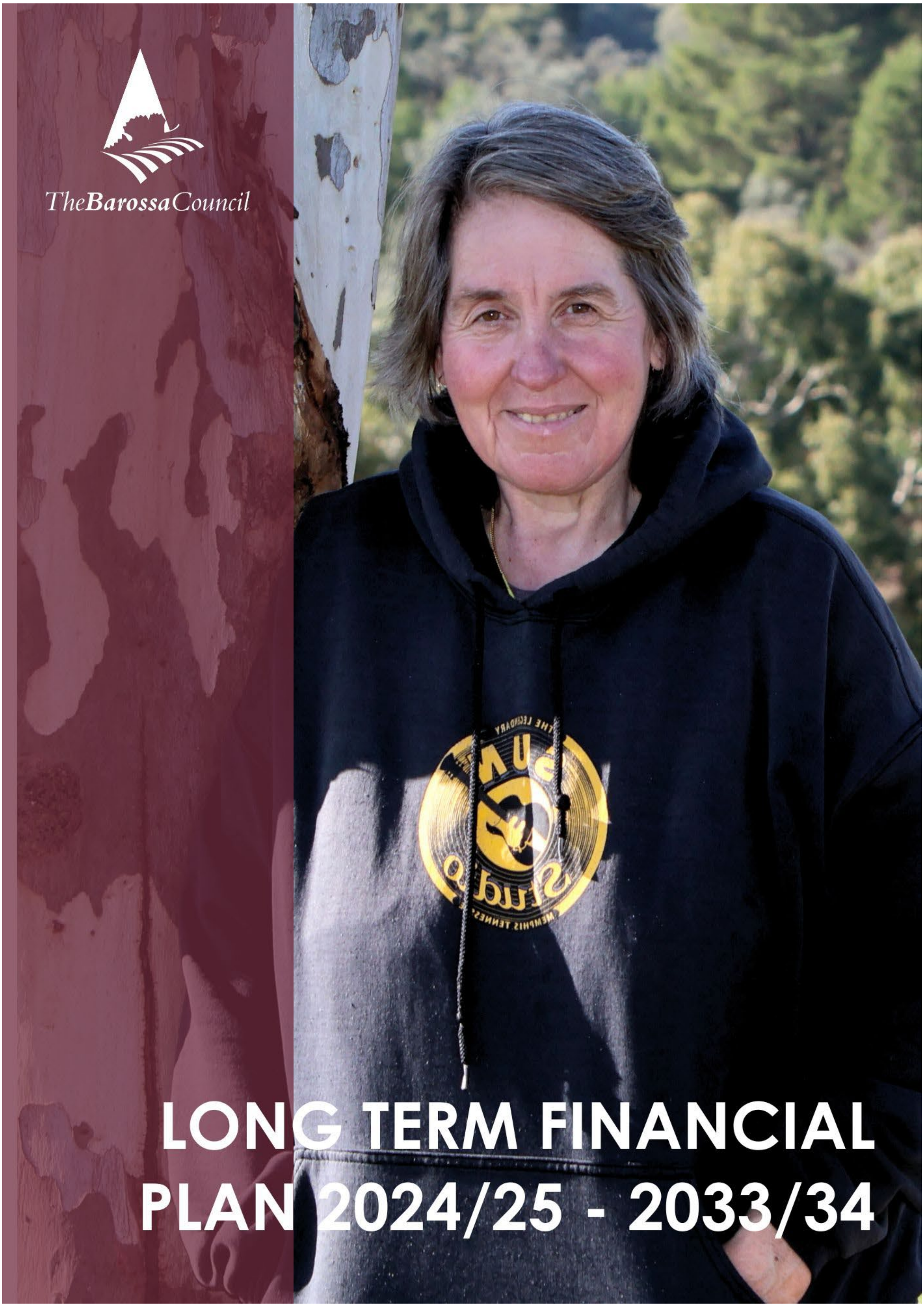
The following is a high level summary of both operating and capital investment activities of the Council prepared in a uniform and consistent basis.

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.



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.

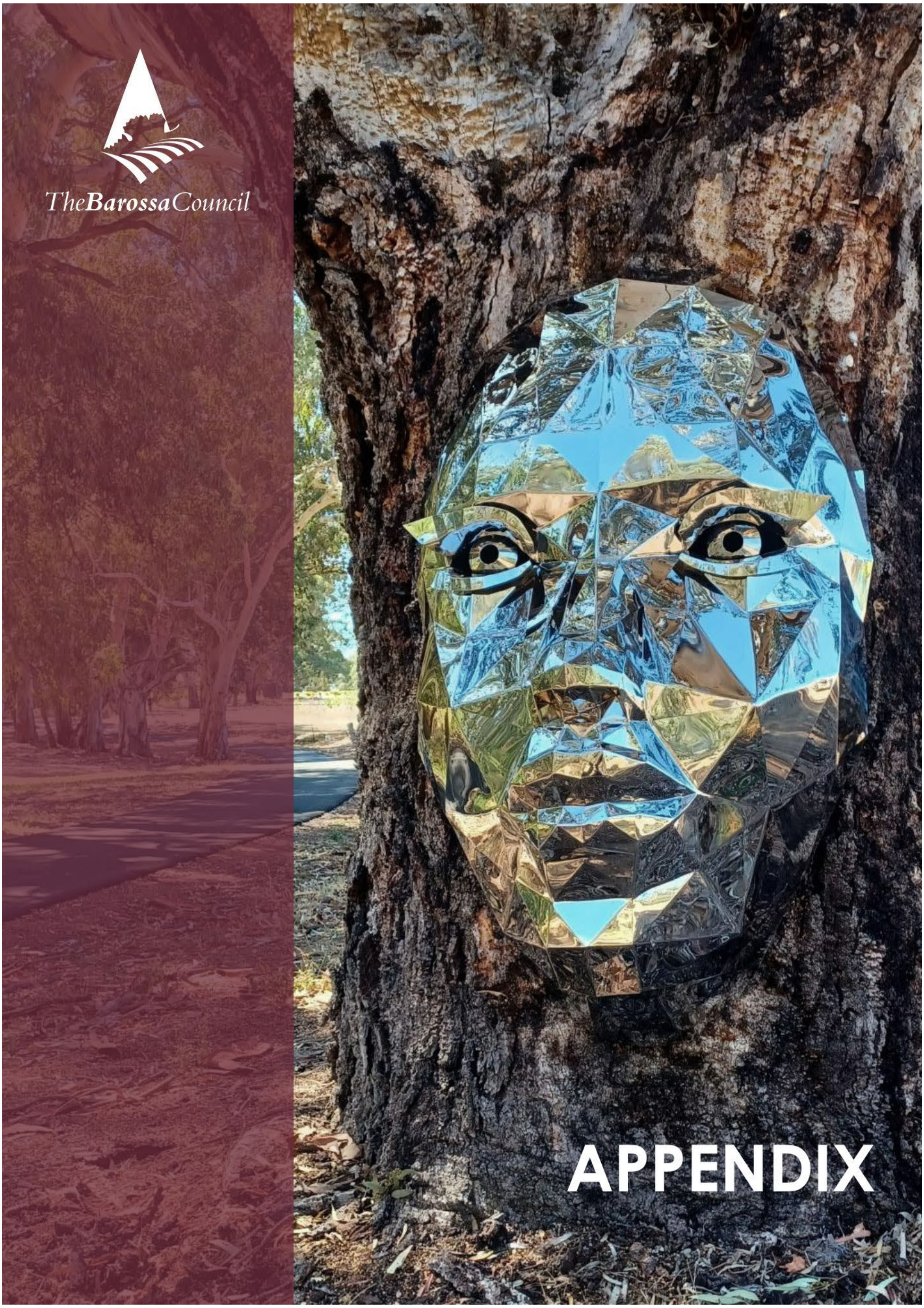
To assist in keeping rates affordable, Council is limiting general rates income to an increase per annum to provide required service levels to the community over the life of this Plan. The general rate increases for years for 2024/25 to 2026/27 is 4.3%, 2027/28 and 2028/29 is 3.25% and the remainder 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.


TheBarossaCouncil
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%

Attachment 1

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

Attachment 1

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

Attachment 1

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										

Attachment 2

2024-25 Annual Budget and Business Plan Communications Plan

Consultation dates: Wednesday 15 May – 7 June 2024 *Trim ref: 24/39316*

Desired outcomes

- Build community awareness of and engagement in ABBP consultation
- Promote opportunities for feedback across platforms to reach multiple demographics
- Highlight key inclusions in draft budget
- Compliance with legislative requirements

Specific considerations and inclusions

- Facebook feedback accepted as a formal response

Initiative	Communication Method	Responsible Officer	Timeframe	Tone/Content/Message
Media Release	Media distribution list	TLCE	15 May	• Invite community participation • Highlight key/major projects in draft budget • Promote feedback methods and public meeting date 6 June 2024 at 5.30pm
Online	• Website o News item o Public Notices o Financial Documents • Your Say Barossa	DECP/ASO TLCE	15 May	As per media release Your Say Barossa is the preferred platform for providing feedback. Submissions may also be made via email, post or Facebook.

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	• Facebook • YouTube	TLCE TLCE		News feed posts – static and video
Public Notice	• The Leader • The Bunyip	ASO/TLCE	15 May	Promoting consultation and public meeting for submissions
Publications	• Monthly d'Vine	TLCE	May	Replicate media release content
Internal Staff Briefing	• The Mark • Customer Service • Records	TLCE		Via email and include details for information in The Mark Container creation and feedback capture Refer 20/62364 Guideline and Configuration - Public Consultation Refer 20/69152 Knowledge Services Team Process
CLOSE THE LOOP				
Online	• Your Say Barossa • Website (Approved documents)	TLCE ASO	Post consultation	Update relevant pages
Formal response to submissions	Method they used to correspond	ASO	Post consultation	Advising their submission has been considered
ABBP summary	• Website • D'Vine Quarter 1 newsletter 2024-25	TLCE	Post consultation	Two-page summary document included in quarterly newsletter