TheBarossaCouncil

NOTICE OF MEETING

Notice is hereby given that the next ordinary meeting of an Audit and Risk Committee will be held on Monday 26 May 2025 in the Peramangk Room (Committee Room), 43-51 Tanunda Road, Nuriootpa, commencing at 4:00pm.

Martin McCarthy
CHIEF EXECUTIVE OFFICER
AUDIT AND RISK COMMITTEE

A G E N D A

Welcome by the Chair

1. ATTENDANCE RECORD

1.1 Members Present

Apologies

Nil

Not Present

Nil

Leave of Absence

Nil

2. CONFIRMATION OF PREVIOUS MINUTES

2.1 Minutes of previous meetings – for confirmation:

2.1.1 Audit and Risk Committee meeting held on Wednesday 19 March 2025 at 3:00pm

2.2 Matters arising from previous minutes

Nil

3. MATTERS FOR INFORMATION

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7. NEXT MEETING

Monday 27 October 2025 at 4:00pm

8. CLOSURE

MATTERS FOR INFORMATION

3.1 ENTERPRISE RISK AND SAFETY REPORT - JANUARY TO MARCH 2025

Author: Manager Corporate Services
25/41125

The purpose of this report is to provide the Audit and Risk Committee with a regular update on the Risk and Safety performance of Council.

This report contains the following topics;

- Risk Management and WHS & Injury Management Plans
- Enterprise Risk Management and Risk Registers
- WHS Committees
- Workplace Emergency Management
- Community Emergency Management
- Business Continuity
- WHS Incident Reporting
- Internal and External Auditing
- Internal Financial Control (ControlTrack)

ATTACHMENTS

Attachment 1 Risk Management Report Quarter 3 2024-25

SUPPORTING REFERENCES

Nil

The Barossa Council

QUARTERLY RISK MANAGEMENT REPORT

Quarter 3 – 2024/2025

Quarterly Risk Management Report

The following report has been developed to assist Council's Executive Leadership Team (ELT) in monitoring and reviewing their Risk, Work Health Safety and Injury Management (Return to Work) duties. It is comprised of Risk/WHS monitoring information, current WHS Plan actions, and insurance data.

A summary of this information is provided to the Audit and Risk Committee for their information/action also.

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Risk Management and WHS & IM Plans

RESULTS/INTERPRETATION

Automated External Defibrillators Legislation

The Automated External Defibrillators (AED) (Public Access) Act 2022 was introduced in September 2022 mandating the installation of defibrillators in public buildings, including Council buildings.

Council currently maintains 19 AEDs across the region, with a defibrillator publicly available in every major township in the Barossa Council Area.

The Automated External Defibrillator (Public Access) Regulations were approved and released 30 November 2024, with Council now obligated to comply by 1 January 2026.

Status: Council is working with the Local Government Association Mutual Liability Scheme to ensure compliance with the Act and Regulations.

WHS & Injury Management Plan

Operating from October to September annually, the Rebate Action Plan (action plan) is generated by Council and approved by LGRS to identify and work through strategic WHS and Injury Management (IM) improvements.

The 2023/24 Rebate Action Plan was finalised 31 September 2024.

The 2024/25 Rebate Action Plan was approved in the Executive Leadership Team (ELT) Decision Meeting held on 6 December 2024.

Status: Ongoing monthly meetings occurring between Council and Local Government Risk Services (LGRS) Risk and Safety Advisor to implement and monitor the 2024/25 Rebate Action Plan.

Further details about the action plan can be found in 22/22740.

Enterprise Risk Management and Risk Registers

RESULTS/INTERPRETATION

Strategic Risk Register

The Strategic Risk Register has been reviewed and updated to reflect current and emerging risks impacting council operations, financial sustainability, and community services.

The update aligns with the Enterprise Risk Framework and compliance with Section 126 of the Local Government Act 1999 (SA).

Risk statements were revised to ensure alignment with strategic objectives as per May 2024 Council Report and are scheduled for further review with the Executive Leadership Team in June 2025.

Operational Risk Register

The Operational Risk Register has been reviewed and updated to ensure effective risk mitigation across Council operations. Actions are aligned with the Enterprise Risk Framework supporting service delivery, compliance, and financial sustainability.

Monitoring and update of risk is continually occurring with teams to analyse risk to identify:

- in what circumstances the risk could occur;
- the inherit, current and residual risk score ratings;
- the controls implemented and how adequate and effective they are to provide reasonable assurance; and
- potential further treatments where controls are not designed to give reasonable mitigation and/or operate in a manner that is effective in terms of being consistent, complete, reliable and timely.

Emerging Risks

Playgrounds- proactive risk management, contract management and climate risk.

Insurance - Local Government Risk Services

RESULTS/INTERPRETATION

LGRS provide insurance coverage for Council which is reviewed on an annual basis together with updates provided during the year where significant changes to the schedules are identified.

Certificates of Currency

Council has certificates of currency for financial year 2024/2025 for LGA Mutual Liability Scheme (MLS), LGA Workers Compensation Scheme (WCS), LGA Asset Mutual Fund (AMF) and LG Income Protection Fund (IPF).

In March 2025 Council has completed member renewal as part of an annual declaration with specific questions that allow the Schemes to gather updated information, such as changes to Council's risk profile/operations, acquisitions and disposals in order to provide accurate, up-to-date information to assist in negotiating the best terms and conditions to ensure adequate protection via Mutual Schemes and Funds.

Claims History

The following table shows new insurance claims by type for 2024/25:

Claim Type	**24/25 Q1 & Q2**	24/25 Q3	24/25 Q4	**Total 2024/25**	Total 23/24	Total 22/23	Total 21/22	Total 20/21	Total 19/20
Liability (MLS)	**11**	7	0	**12**	14	6	8	12	12

Property (AMF)	**2**	2	0	**2**	11	3	6	11	2
Motor Vehicle (AMF)	**10**	1	0	**10**	11	9	22	16	14
Personal Injury (IPF)	**3**	2	0	**3**	6	3	1	3	3
Workers Compensation (WCS)	**3**	2	0	**3**	11	5	6	3	7
Total Claims	**29**	14	0	**29**	**53**	**26**	**43**	**45**	**38**

WHS Committees

RESULTS/INTERPRETATION

WHS Committee:

The quarterly WHS Committee meeting was held on:

- 15 August 2024 – minutes can be provided (24/80658)
- 11 December 2024 – minutes can be provided (24/108704)
- 18 March 2025 – minutes can be provided (25/17044)

Infrastructure and Environmental Services (Depot) WHS Sub-Committee:

The quarterly WHS Sub-Committee meeting was held on:

- 30 July 2024 – minutes can be provided (24/72792)
- 14 November 2024 – minutes can be provided (24/108640)
- 30 January 2025- minutes can be provided (25/15328)

RESPONSE

No action required; quarterly meetings are being held in accordance with Council policy commitments.

Workplace Emergency Management

RESULTS/INTERPRETATION

Emergency Planning Committee (EPC)

The quarterly EPC meeting was held on:

- 6 November 2024 – minutes can be provided (24/106925)
- 7 August 2024 – minutes can be provided (24/79584)
- 05 February 2025 – minutes can be provided (25/16247)

Emergency Exercises

The following table depicts the amount of completed exercises completed up to 31 March 2025:

Exercises	24/25 Q1 & Q2	24/25 Q3	24/25 Q4	**24/25 YTD**	23/24 YTD	22/23 YTD
Completed	11	3	0	**11**	18	10

Emergency Control Organisation Workshop

The Emergency Control Organisation (ECO) is appointed by the EPC to direct and control the implementation of the Workplace Emergency Management Plan 21/32494. Members of the ECO include Chief Wardens, Wardens, First Aid Officers and Communications Officers.

The ECO meets on a quarterly basis to:

- discuss important information including lessons learnt from conducted emergency exercises, the application of Councils emergency policies and processes; and proactive industry best practice ideas.
- Support staff to build awareness and confidence when occupying these roles.
- Provide a forum with the opportunity for consultation and ability for staff to learn from one another.

RESPONSE

No action required; quarterly meetings are being held in accordance with Council policy commitments.

Community Emergency Management

RESULTS/INTERPRETATION

Zone Emergency Management Committee (ZEMC)

No significant community emergency events required Council support during this period.

Council continues to operate in accordance with the Local Government Council Ready Framework, with policy settings, incident procedures and arrangements and training are in place.

Community Incident Response Arrangements

The Community Incident Response Arrangements 20/42995 details Councils response should a community emergency occur. A training program has been developed to ensure staff are aware and prepared to act.

RESPONSE

No response required.

Business Continuity

RESULTS/INTERPRETATION

Council's Risk and Safety Team have been working with Marsh Advisory to develop a scope of work for the review of Council's Business Continuity Arrangements.

Two bodies of work have been approved and commenced as follows:

Business Continuity Management Services

- Facilitation and delivery of a Business Continuity Management refresher session
- Facilitation and delivery of a scenario exercise
- Development of a documented debrief report

Business Impact Analysis Services

- Facilitation of Business Process Assessment and Business Impact Analysis sessions

Officers are currently collaborating with Marsh Advisory to undertake the full brief of works, with a phased approach currently being rolled out.

RESPONSE

No response required.

WHS Incident Reporting

RESULTS/INTERPRETATION

Workplace incident and injury reporting is captured electronically in Skytrust.

As at 31 March 2025, the following incidents have been recorded:

Incident Type	2024/25 Q1 & Q2	2024/25 Q3	2024/25 Q4	2024/25 YTD	23/24 YTD	22/23 YTD
Injury	**17**	14	0	**17**	**41**	21
Environment	**2**	0	0	**2**	**3**	3
Near Miss	**11**	6	0	**11**	**35**	32
Property	**14**	6	0	**14**	**40**	31
Community	**4**	1	0	**4**	**3**	7
Other	**7**	1	0	**7**	**9**	10
Total	**55**	28	0	**55**	**131**	**104**

Monthly Incident and Hazard Reporting are provided to ELT and the Health and Safety (HSR) Representatives for information. This spreadsheet includes:

- Corrective Actions Monitoring – details description of the action and its status
- Hazard Reports for the current month – details hazard reports for month and status
- Incident Reports for the current month – details incidents for month and status

Further details around incident and hazard reporting can be found in 23/1263.

RESPONSE

No response required.

Safety Inspections

RESULTS/INTERPRETATION

Council is committed to providing a safe working environment for staff. Workplace safety inspections are an essential tool used to mitigate risk through the examination and identification of safety hazards.

As at 31 March 2025, the following safety inspections have been completed:

	2024/25 Q1 & Q2	2024/25 Q3	2024/25 Q4	**2024/25 YTD**	23/24 YTD	22/23 YTD
Completed	**60**	27	0	**60**	79	51

Further details around inspections can be found in 14/14684.

RESPONSE

No response required.

WHS Internal and External Audits

RESULTS/INTERPRETATION

Internal Audits

There were no internal audits conducted in Quarter 3.

For further information, refer to the Internal Audit Schedule (23/71904).

External Audits

Council will commence financial audit in Quarter 4.

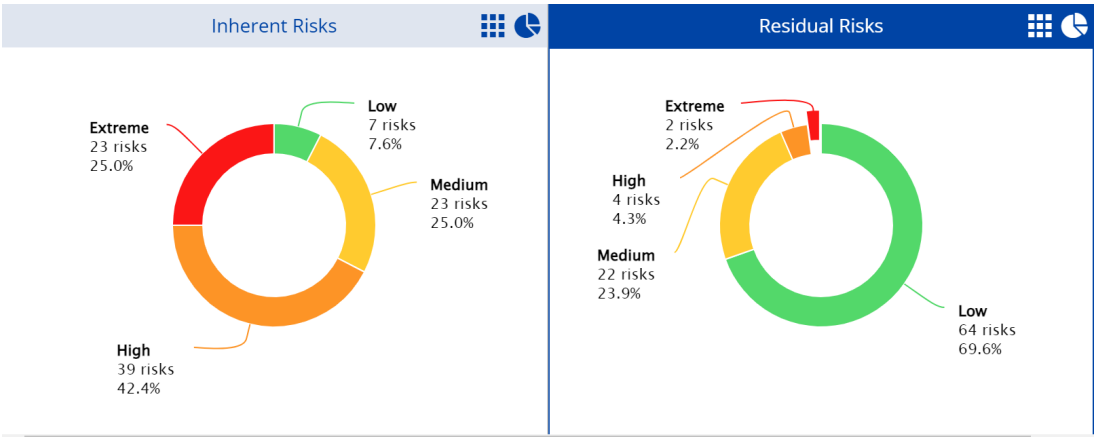
RESPONSE

No response required.

Internal Financial Control (ControlTrack)

A control assessment review of the Extreme and High Risks occurred in Quarter 3 2024/2025 financial year.

The current inherent and residual risks are detailed below.


Inherent Risks
Extreme
23 risks
25.0%
Low
7 risks
7.6%
Medium
23 risks
25.0%
High
39 risks
42.4%
Residual Risks
Extreme
2 risks
2.2%
High
4 risks
4.3%
Medium
22 risks
23.9%
Low
64 risks
69.6%

DEBATE REPORT

4.1 DOCUMENTATION FOR THE DEVELOPMENT OF THE 2025-26 ANNUAL BUSINESS PLAN AND BUDGET AND REVIEW OF THE LONG TERM FINANCIAL PLAN 2025-26 TO 2034-35

Author: Chief Executive Officer
25/40284

PURPOSE

To formally receive, consider and review the business plan and budget policy analysis and settings inherent in the draft Annual Business Plan and Budget 2025/26 and the associated Long Term Financial Plan 2025/26 to 2034/35 update, which is the subject of a separate report to Council.

RECOMMENDATION

That Audit and Risk Committee having reviewed the information receive and note the financial settings upon which the 2025-26 Annual Business Plan and Budget and Long Term Financial Plan 2025-26 to 20234-35 are based.

REPORT

Discussion

The Annual Business Plan and Budget (ABPB) is the statement 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 Annual Business Plan and Budget Policy and associated processes.

The formulation of the ABPB 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, depreciation, energy, financial and other corporate costs by Finance;
- 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:

17 December 2024 – Council Meeting

Endorsed the 2025/26 ABPB process – no attachment, the minutes and agenda for that meeting can be viewed online as per the link provided.

This meeting also established that there would be no assessment of new initiatives for the 2025/26 year noting the commitments already inherent in the forward plans.

5 February 2025 – Council Workshop

Draft initial capital, salary and wages and budget update.
Attachment 1

2 April 2025 – Council Workshop

Draft final capital program, full operating budget and other updates.
Attachment 2

7 May 2025 – Council Workshop

Draft final budget updates, second set of property valuations data and analysis, rate modelling proposal and Long-Term Financial Plan (LTFP).
Attachment 3

Budget Considerations

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

The operating budget in summary (not including capital revenue and other comprehensive adjustments known as above the line budget outcome) is as follows:

Budget	January 2025 LTFP Review $'000	2025/26 Draft Budget $'000	Difference $'000
Operating Revenue			
Rates	41,920	41,964	44
Statutory Charges	850	907	57
User Charges	4,112	4,177	65
Grants, Subsidies and Contributions	4,605	4,651	46
Investment Income	154	166	12
Reimbursements	63	100	37
Other Income	684	622	(62)
Total Operating Revenue	**52,388**	**52,587**	**199**
Operating Expenses			
Salary and Wages	19,785	20,164	379
Materials, Contracts and Other Expenses	19,220	19,129	(91)
Depreciation	11,891	11,615	(276)
Interest Expenses	2,236	2,020	(216)
Net Loss or Gain from Joint Ventures	0	0	0
Total Operating Revenue	**53,132**	**52,928**	**(204)**

Operating Position (Deficit) / Surplus	**(744)**	**(341)**	**403**

Capital Expenditure is $27.113m with $0.479m of carried forward works at this time included. Capital Income for grants, contributions and proceeds from asset sales is budgeted at $6.237m. Borrowing requirements for 2025-26 are estimated at $8.1m.

Full Cost Attribution - an allocation of internal services to relevant charge areas has been estimated in the draft ABPB 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.

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. A savings factor has also been applied where costs are increased by less than CPI when not aligned to contractual arrangements or where trend spend is below budget these budgets have been adjusted down. The indexation factor approved and applied by Council was 1.5%, the Consumer Price Index at the March 2025 release for Adelaide was 2.4%. The trimmed mean, the measure the Reserve Bank of Australia targets, which removes more volatile / outlier price movements that occur in the short term, is 2.9%.

Depreciation of selected assets has been calculated based on the actual asset base allowing for assets held in work in progress and builds. This year also sees the introduction of annual indexation of the asset base rather than 3 years to better reflect changing values of capital assets and their cost of replacement and smooth out large fluctuations in depreciation charges. The rate applied is 2.7% using the trimmed mean inflation index as predicted by the Reserve Bank of Australia.

Full detailed operating and capital budget information is at the Attachments.

Council General Rate and Service Charge / Rate revenue is proposed to be increased by:

- A net 3.95%; and
- Additional revenue from growth is currently at 1.57% subject to further analysis and revisions, the budget is set at a target of 1%.

The Community Wastewater Management Service (CWMS) service charges are proposed to be increased by 2.04% with growth being a further 1.40% additional revenue to ensure the service charge is sustainable. The Residential CWMS Service charge will increase from last year at $396.50 to $407.00 being $10.50. The estimated commercial rate will increase by $13.61 from $819.65 to $833.26.

Waste Service charges are proposed to be increased for all three services by 2.61% with growth being a further 1.18% additional revenue to ensure the service charge is sustainable. The refuse, recycling and green organics collection service charges combined will increase by $7.20 from $275.50 last year to $282.70.

The Landscape Levy, a tax collected on behalf of the State and paid to the State, is forecast to reduce by $4.80 per assessment, due to a redistribution of the payment requirements for the 2025-26 financial year across all of the contributing Councils for the Northern and Yorke Landscape Board.

Draft Long Term Financial Plan (LTFP) Review and Update

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. The indicators are based on various factors namely:

- Rates and service charges amended to ensure a sustainable financial position and meet service levels and asset replacement and where approved upgraded or new assets.
- General revenue and expenses are aligned to the Reserve Bank of Australia trimmed mean forecast currently 2.7%.
- Salary and wages are aligned to the Reserve Bank of Australia wage indexation forecast for the next three years being 3.1% and then the upper limit of the bank's inflation target range of 2-3% being 3%.
- Energy costs, water costs and insurance are aligned to the Reserve Bank of Australia wage indexation forecast for the next three years and then the upper limit of the bank's inflation target range of 2-3% being 3% as costs that traditionally are growing at or faster than core inflation.
- Land revaluation is set at the upper limit of the bank's inflation target range of 2-3% being 3% as assets that traditionally are growing at or faster than core inflation.
- All other asset revaluation is aligned to the Reserve Bank of Australia trimmed mean forecast currently 2.7%.
- Asset renewal costs are aligned to the Reserve Bank of Australia upper limit of the bank's inflation target range of 2-3% being 3% as costs that traditionally are growing at or faster than core inflation.

Council adopted the latest update of the LTFP in January 2025 when it approved the funding arrangements for the Barossa Creative Industries Centre. The final plan and budget will include the approved quarter 3 budget review and known changes up to the time of issuing the final ABPB for approval including carried over funds.

The LTFP forecasts for forward years in summary are:

- General rate increases are at 4.3% for 2026/27, 3.25% for 2027/28, 3.00% for 2028/29 and 2.7% for the remaining years of the 10-year plan.
- Increased revenue from growth is estimated at 1.00% for 2026/27 to 2028/29 and 0.75% growth for the remaining years of the 10-year plan.
- CWMS increases are 2.75% for the next 9 financial years reducing to 2% in year 10 (2034/35) of the plan.
- Waste services are 2.25% for 2026/27 and 2027/28 increasing due to contractual changes to 2.75% in 2028/29 and then 3.25% from 2029/30 to 2033/34 and returning to 2.5% in year 10 of the plan.
- Asset Renewal and/or Replacement expenditure is provided for on various buildings, recreation, transport, stormwater, bridge, CWMS and plant & equipment assets and information technology needs at $98.085m providing for future needs until the Infrastructure and Asset Management Plan (IAMP) renewal programs have been prepared and approved.
- Upgraded capital expenditure on assets over the 10-year plan period is $13.827m.
- New capital expenditure on assets over the 10-year plan period is $17.599m
- Loan financing is a mix of fixed loans and Cash Advance Debenture (CAD) loans with net borrowings for 2025/26 to be $41.268m and will peak in 2026/27 at $42.004m.

- The net loan balance outstanding as at 30 June 2035 is forecast to be $4.235m.
- 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.

It must be noted that the Concordia Growth Area is a significant development area in the Council area and the settings do not include the impacts of this development other than the current resourcing and support costs required to assist the State-led planning for Concordia.

The LTFP key performance indicators for the 10-year period of the plan meet or exceed (positively) the targets outlined and set by Council.

Nuriootpa Centennial Park Authority (NCPA) Board Draft Budget and LTFP

The NCPA budget has been incorporated into Council's consolidated draft ABPB 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 2025/26 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 is required to annually review its 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 budget and LTFP, including the indexation used for forward projections on income and expenditure.

As noted in the Financial Considerations section of this report and the ABPB, this financial analysis highlights that all KPIs are within or exceed (positively) the target ranges for this and all future financial years based on current service level and policy settings.

The adoption of the Budget is due to be undertaken at the June meeting of Council.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1	Workshop 1 - 5 February 2025 - Materials for Annual Business Plan and Budget development and Review of the Long Term Financial Plan ⇩
Attachment 2	Workshop 2 - 2 April 2025 - Materials for Annual Business Plan and Budget development and Review of the Long Term Financial Plan ⇩
Attachment 3	Workshop 3 - 7 May 2025 - Materials for Annual Business Plan and Budget development and Review of the Long Term Financial Plan ⇩

Supporting references
Minutes of Ordinary Council - Tuesday, 17 December 2024

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS5 Enterprise Risk and Safety - The management of Council's Enterprise Risk profile including strategic and operational risk assessment, control and monitoring; internal control and audit; business continuity and disaster recovery planning; organisational emergency management; insurance portfolio management; and Work Health Safety system coordination

BS6 Finance - Provision of financial and budgetary accounting services, treasury and investment services, management reporting, reconciliation and taxation services, asset accounting, internal control, accounts payable and receivable services

BS7 Governance - Provision of governance advice and support in the discharge of legislative responsibilities for policy development, delegations and authorisations, internal review of Council decisions, delegations and authorisations, Native Title claims

Legislative Requirements
Section 123 of the Local Government Act 1999

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

The ABPB is the core annual document and policy settings underpinning the delivery of the approved service levels.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

The ABPB is the core annual document and policy settings underpinning the delivery of the approved service levels including supporting sustainability and environmental outcomes.

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Detailed assessment including financial sustainability indicators and statements are included in the ABPB at the attachments and address the long term risk and sustainability of Council's financial policy settings.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

The ABPB is the core annual document and policy settings underpinning the delivery of the approved service levels and necessary resourcing requirements.

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

The ABPB is the core annual document and policy settings underpinning the delivery of the approved service levels and supporting the reputation of Council.

COMMUNITY ENGAGEMENT

Consultation is not required as part of the preliminary ABPB development and forms part of the Council report for adoption of the plans for consultation.

25-26 Budget – Workshop 1

Core Capital Budget
Salary and Wages

TheBarossaCouncil

Capital Budgets

- Capital Budget from approved Long Term Financial Budget Update 6 January 2025

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	2034-35
	Budget	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$' 000	**$' 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	0
Buildings	3,727	4,198	1,262	1,173	1,185	1,196	1,719	1,389	1,400	1,411	1,559
Recreation	85	1,039	328	325	334	343	352	362	372	382	393
Transport - Roads & Footpaths	4,306	3,737	4,268	4,928	5,093	5,262	5,437	5,618	5,804	6,438	6,479
Stormwater, Bridges & Floodplain	0	312	321	331	341	351	362	373	384	395	407
CWMS	782	774	489	607	692	801	810	961	1,067	964	988
Equipment - Plant & Vehicles	1,351	1,244	973	1,002	1,032	1,063	1,095	1,128	1,161	1,196	1,227
Other Assets	117	143	146	850	359	408	418	428	989	450	2,178
	10,368	11,447	7,787	9,216	9,036	9,424	10,193	10,259	11,177	11,236	13,231
New/Upgrade Capital summary: Discretionary											
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	3,084	11,423	887	0	0	0	341	0	0	0	0
Recreation (includes TBP program)	22,015	180	294	185	187	190	192	1,799	198	200	203
Transport - Roads & Footpaths	1,691	244	596	97	100	103	106	109	112	115	119
Stormwater, Bridges & Floodplain	1,449	395	403	411	560	429	438	448	457	467	478
CWMS	3,166	271	131	34	33	35	31	81	81	81	81
Equipment - Plant & Vehicles	0	0	0	0	0	0	0	0	0	0	0
Other	916	106	108	111	114	117	120	122	126	129	132
	32,321	12,619	2,419	838	994	874	1,228	2,559	974	992	1,013
Total Capital Expenditure	42,689	24,066	10,206	10,054	10,030	10,298	11,421	12,818	12,151	12,228	14,244
Note: includes internal allocations											

Capital Budgets

- The following new statement provides a reconciliation between the asset management system required spending to maintain assets and the long-term financial plan allocations.

Reconciliation of Capital Expenditue with Infrastructure and Asset Management Plan	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	10 Year Forecast
LONG TERM FINANCIAL PLAN SETTINGS	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**
Renewal/Replacement Capital summary												
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings	3,727	4,198	1,262	1,173	1,185	1,196	1,719	1,389	1,400	1,411	1,559	20,219
Recreation	85	1,039	328	325	334	343	352	362	372	382	393	4,315
Transport - Roads & Footpaths	4,306	3,737	4,268	4,928	5,093	5,262	5,437	5,618	5,804	6,438	6,479	57,370
Stormwater, Bridges & Floodplain	0	312	321	331	341	351	362	373	384	395	407	3,577
CWMS	782	774	489	607	692	801	810	961	1,067	964	988	8,935
Equipment - Plant & Vehicles	1,351	1,244	973	1,002	1,032	1,063	1,095	1,128	1,161	1,196	1,227	12,472
Other Assets including Technology and Carparks	117	143	146	850	359	408	418	428	989	450	2,178	6,486
Sub-total Renewal and Replacement	10,368	11,447	7,787	9,216	9,036	9,424	10,193	10,259	11,177	11,236	13,231	113,374
Upgrade Capital summary												
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	0	788	187	0	0	0	0	0	0	0	0	974
Recreation (includes TBP program)	257	180	24	185	187	190	192	195	198	200	203	2,011
Transport - Roads & Footpaths	1,587	244	596	97	100	103	106	109	112	115	119	3,288
Stormwater, Bridges & Floodplain	1,221	395	403	411	420	429	438	448	457	467	478	5,567
CWMS	3,166	271	131	34	33	35	31	81	81	81	81	4,025
Equipment - Plant & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0
Other Assets including Technology and Carparks	916	106	108	111	114	117	120	122	126	129	132	2,101
Sub-total Upgrade	7,147	1,984	1,449	838	854	874	887	955	974	992	1,013	17,966
Total Capital Expenditure on Existing Assets	17,515	13,431	9,236	10,054	9,890	10,298	11,080	11,214	12,151	12,228	14,244	131,340

Capital Budgets

Reconciliation of Capital Expenditue with Infrastructure and Asset Management Plan	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	10 Year Forecast
LONG TERM FINANCIAL PLAN SETTINGS	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**
New Capital summary												
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	3,084	10,635	700	0	0	0	341	0	0	0	0	14,761
Recreation (includes TBP program)	21,758	0	270	0	0	0	0	1,604	0	0	0	23,632
Transport - Roads & Footpaths	104	0	0	0	0	0	0	0	0	0	0	104
Stormwater, Bridges & Floodplain	228	0	0	0	140	0	0	0	0	0	0	368
CWMS	0	0	0	0	0	0	0	0	0	0	0	0
Equipment - Plant & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0
Total Capital Expenditure on New Assets	25,174	10,635	970	0	140	0	341	1,604	0	0	0	38,865
Total Capital Expenditure provisioned in Long Term Financial Plan	42,689	24,066	10,206	10,054	10,030	10,298	11,421	12,818	12,151	12,228	14,244	170,205
INFRASTRUCTURE AND ASSET MANAGEMENT PLAN SETTINGS	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings	731	756	735	896	830	831	832	833	834	836	865	8,979
Carparks	40	0	0	0	152	37	0	0	0	248	257	735
Footpaths	557	722	724	724	725	346	0	176	729	731	757	6,193
Kerbing	123	125	200	61	0	0	0	0	0	0	0	508
Transport - Sealed Roads	1,060	1,097	1,163	1,232	2,311	2,397	2,483	2,574	2,668	2,765	2,862	22,612
Transport - Unsealed Roads	1,599	1,655	1,656	1,658	1,658	1,663	1,664	1,667	1,667	1,672	1,730	18,289
Stormwater and Bridges*	1,221	707	724	742	761	780	800	821	841	862	892	9,151
CWMS*	3,948	1,045	620	641	725	836	841	1,042	1,148	1,045	1,082	12,973
Equipment - Plant & Vehicles*	1,351	1,244	973	1,002	1,032	1,063	1,095	1,128	1,161	1,196	1,238	12,483
Other Assets - IT Renewal*	1,033	249	254	961	473	525	538	550	1,115	579	599	6,876
Total Capital Expenditure requirement forecast in Infrastructure and Asset Management Plan	11,662	7,601	7,049	7,917	8,667	8,479	8,253	8,791	10,164	9,934	10,282	98,799
Net Capital Expenditure Against IAMP (Surplus)/Deficit - Existing Assets	(5,852)	(5,830)	(2,187)	(2,137)	(1,223)	(1,819)	(2,827)	(2,423)	(1,987)	(2,294)	(3,962)	(32,541)
Net Capital Expenditure Against IAMP (Surplus)/Deficit - All Assets	(31,027)	(16,465)	(3,157)	(2,137)	(1,363)	(1,819)	(3,168)	(4,027)	(1,987)	(2,294)	(3,962)	(71,406)
* Based on current projections these are currently under new modelling in 2024-25												
KPI 4 - Existing Assets	150.2%	176.7%	131.0%	127.0%	114.1%	121.5%	134.3%	127.6%	119.5%	123.1%	138.5%	132.9%
KPI 4 - Total Assets	366.0%	316.6%	144.8%	127.0%	115.7%	121.5%	138.4%	145.8%	119.5%	123.1%	138.5%	172.3%

Capital Budgets

- No changes to that of the adopted LTFP at this time.
- Proposed capital budget for 25/26 is presented, with a draft program at the attachment noting (being issued Friday 31/1/2025):
  - This is still being ground truthed.
  - There are no new initiatives this year therefore this reflects a fully funded budget.

Key Budget Summary At This Time In Budget Development Cycle

- Key points:
  - Program at this time will require $8M in borrowings.
  - The 10 year forward operating position of Council is a surplus of $12.921M (including the 2024-25 estimates)
  - Current modelling shows our net financial liabilities are estimated to peak in 2025-26 at $47.037M (of which $41.168M is borrowings) or 87.5%, this will change as the budget proceed towards finalisation. This is reduced from the original peak that was estimated in the 2024-25 financial year.
  - Debt levels significantly reduce over the forward estimates on condition spending is aligned to the asset management plans and operations. With net financial liabilities in year 10 of the long-term financial plan (2034-35) at 11.4%.
  - Concordia has not yet been incorporated in the financial estimates other than officer and general project costs currently being incurred to support the planning processes.

Salary and Wages Budgets for 2025-26

- Key changes:
  - Outside staff enterprise increase 4.5% or CPI which ever is lower (like to be CPI at mid to high 2% range)
  - Inside staff enterprise increase to be negotiated last increase was 2.5% have provisioned up to 3%.
  - Last statutory increase to superannuation of 0.5%.
  - Changes to employee classification and step increases included.
  - Assume full employment.
  - Includes approved changes for economic development and events approved by Council during 2024-25 budget
- Changes to latest approved long term financial plan (LTFP) 6 January 2025:
  - Target $19.785M operating and $714K capital – total of $20.499M
  - Estimate $19.801M operating and $703k capital – total of $20.504M
  - Above excludes income insurance of $0.362M a increase of $5K on the foreward estimates.

Salary and Wages Budgets - Council

- FTE budget:
  - 25/26 amended (including NCPA) 182.89
  - 25/26 estimate (including NCPA) 183.67
- FTE changes:
  - Open spaces – 1 FTE – funded by The Big Project Rugby and Lyndoch coming on stream.
  - Reforms for Economic, Event, Tourism and Strategy approved by Council - 4.94 FTE's.
  - Other nominal changes in hours across business (-0.02 FTE).
- 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

Salary and Wages Budgets

Salaries and Wages - Reconciliation Sheet							
	Total Salary and Wages and Insurances						
	2024-25 Budget		2025-2026 Estimated Budget		Change Calculations		
	Adopted	FTE	Draft	FTE	Change FTE	Change $	Change $ %
OMCEO							
OMCEO - Base	677,020	3.59	838,799	4.66	1.07	161,779	23.90%
	677,020	**3.59**	**838,799**	**4.66**	**1.07**	**161,779**	**23.90%**
DIES							
Infrastrucutre and Environmental - ASU	3,266,872	25.41	3,290,779	24.78	-0.63	23,907	0.73%
Infrastrucutre and Environmental - AWU	4,210,078	47.28	4,406,150	47.48	0.20	196,072	4.66%
	7,476,950	**72.69**	**7,696,929**	**72.26**	**-0.43**	**219,979**	**2.94%**
DDCS							
Library	1,307,462	13.59	1,357,061	13.57	-0.01	49,599	3.79%
Comm Wellbeing	1,232,665	11.47	1,312,398	11.63	0.16	79,733	6.47%
Dev, Health, Reg Svcs	2,468,933	20.90	2,571,191	20.90	0.00	102,258	4.14%
	5,009,060	**45.96**	**5,240,650**	**46.10**	**0.15**	**231,590**	**4.62%**
DCS&BI							
Corp Svcs and Business Innovation	4,519,034	39.25	4,970,788	41.15	1.90	451,754	10.00%
Event and TS	526,987	5.16	919,221	8.39	3.24	392,235	74.43%
	5,046,021	**44.41**	**5,890,010**	**49.55**	**5.14**	**843,989**	**16.73%**
NCPA							
NCPA	937,544	11.10	976,001	11.10	0.00	38,457	4.10%
	937,544	**11.10**	**976,001**	**11.10**	**0.00**	**38,457**	**4.10%**

Budget Development Update

- Remaining budget manager developed operating budgets currently being finalised, uploaded and reconciled – on 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 – Council approved no new initiatives therefore completed.
- Long Term Financial Plan development – on target.
- Rating, service charges and valuation work – on target.

Thank you.

2025/26 Capital Works Program - Infrastructure & Environmental Services

LOCATION	Asset Type	DETAILS	2024/25 Proposed Budget	2024/25 Income/Funding contribution %	2024/25 New Income/Funding	2024/25 Council Contribution	2024/25 Forecasted LTFP for 2025/26 - Q2 Revision	Change
Replacement / Renewal	Transport Assets	Reseal Program (Sprayed Seal and Asphalt)	$2,821,586	0%	$0	$2,821,586	$2,748,629	$72,957
	Transport Assets	Resheet Program		0%	$0			
	Transport Assets	Road Shoulders		0%	$0			
	Transport Assets	Footpath Program	$475,000	0%	$0	$475,000	$470,497	$4,503
	Transport Assets	Footpath Program - Treatments Around Nuriootpa Highschool (provision only at this stage)	$50,000	0%	$0	$50,000	$0	$50,000
	Transport Assets	Car park resealing	$0	0%	$0	$0	$40,000	-$40,000
	Equipment Assets	Plant & Equipment	$365,000	0%	$0	$365,000	$309,000	$56,000
	Equipment Assets	Minor Plant	$51,500	0%	$0	$51,500	$51,500	$0
	Bridge/Stormwater Assets	Various	$312,120	0%	$0	$312,120	$312,120	$0
	Building Assets	Community Buildings (not part of TBP)	$400,000	0%	$0	$400,000	$400,000	$0
	Building Assets	Office/Depot Works	$30,000	0%	$0	$30,000	$30,000	$0
	Recreation Assets	Recreation - assets - incl internal roads	$63,613	0%	$0	$63,613	$63,613	$0
	Recreation Assets	Playgrounds	$30,000	0%	$0	$30,000	$30,000	$0
Replacement / Renewal (Total)			**$4,598,819**		**$0**	**$4,598,819**	**$4,455,359**	**$143,460**
New / Upgrade	Transport Assets	Streetscaping - townships - unallocated	$91,500	0%	$0	$91,500	$91,500	$0
	Transport Assets	Rural seal program	$400,000	0%	$0	$400,000	$400,000	$0
	Recreation Assets	Playgrounds	$77,500	0%	$0	$77,500	$77,500	$0
	Stormwater and Road Upgrade*	Yetti Road - Year 1 of 2	$1,000,000	0%	$660,000	$340,000	$0	$340,000
	Stormwater Assets & Bridge	Various	$150,000	0%	$0	$150,000	$150,000	$0
	Stormwater Assets & Bridge	Various	$117,906	0%	$0	$117,906	$117,906	$0
New / Upgrade (Total)			**$1,836,906**		**$660,000**	**$1,176,906**	**$836,906**	**$340,000**
Total Capital			**$6,435,725**		**$660,000**	**$5,775,725**	**$5,292,265**	**$483,460**

2025/26 Capital Works Program - Other

LOCATION	Asset Type	DETAILS	2024/25 Proposed Budget	2024/25 Income/Funding contribution %	2024/25 Income/Funding	2024/25 Council Contribution	2024/25 Forecasted LTFP for 2025/26 - Q2 Revision	Change
Replacement / Renewal	Plant and Equipment	General Inspector, Office and Other Vehicles	$330,000	0%	$165,000	$165,000	$185,655	-$20,655
	Plant and Equipment	Community Transport - Bus Replacement	$368,800	0%	$54,400	$314,400	$179,000	$135,400
	Inventory	Library Books	$98,487	0%	$82,942	$15,545	$15,545	$0
	Recreational	Angas Recreation Park - Upgrade Lighting to 300 Lux to main oval (subject to successful grant application and third party contributions)	$440,000	0%	$352,134	$87,867	$0	$87,867
	The Big Project	Creative Industries Centre	$5,250,000	0%	$1,300,425	$3,949,575	$2,669,113	$1,280,462
	Plant and Equipment	Continuous Improvement Systems Upgrades	$150,000	0%	$0	$150,000	$150,000	$0
Replacement / Renewal (Total)			**$6,637,287**		**$1,954,900**	**$4,682,387**	**$3,199,313**	**$1,483,074**
New / Upgrade	The Big Project	Creative Industries Centre	$9,750,000	0%	$2,415,075	$7,334,925	$4,956,924	$2,378,001
New / Upgrade (Total)			**$9,750,000**		**$2,415,075**	**$7,334,925**	**$4,956,924**	**$2,378,001**
Various	Salary	Project Management Resouring for Capital Delivery	$673,769	0%	$0	$673,769	$673,769	$0
Total Capital			**$17,061,056**		**$4,369,975**	**$12,691,081**	**$8,830,006**	**$3,861,075**

2025/26 Capital Works Program - Common Waste Water Management System

LOCATION	Asset Type	DETAILS	2024/25 Proposed Budget	2024/25 Income/Funding contribution %	2024/25 Income/Funding	2024/25 Council Contribution	2024/25 Forecasted LTFP for 2025/26 - Q2 Revision	Change
Replacement / Renewal	CWMS Asset	Gravity Mains Asset Management	$60,000	0%	$0	$60,000	$60,000	$0
	CWMS Asset	Network Pump Station	$400,000	0%	$0	$400,000	$400,000	$0
	CWMS Asset	Rising mains and Infrastructure	$178,032	0%	$0	$178,032	$178,032	$0
	CWMS Asset	Nuriootpa WWTPt	$48,225	0%	$0	$48,225	$48,225	$0
	CWMS Asset	Springton WWTPt	$11,850	0%	$0	$11,850	$11,850	$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
Replacement / Renewal (Total)			**$729,107**		**$0**	**$729,107**	**$729,107**	**$0**
New / Upgrade	CWMS Asset	Stockwell WWTPt Reuse Lagoon 2	$240,000	0%	$0	$240,000	$240,000	$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 IP due to planning errors	$6,000	0%	$0	$6,000	$6,000	$0
New / Upgrade (Total)			**$271,000**		**$0**	**$271,000**	**$271,000**	**$0**
Various	Salary	Project Management Resourcing for Capital Delivery	$44,695	0%	$0	$44,695	$44,695	$0
Total Capital			**$1,044,802**		**$0**	**$1,044,802**	**$1,044,802**	**$0**

2025/26 Capital Works Program - NCPA (Nuriootpa Centennial Park Authority)

LOCATION	Asset Type	DETAILS	2024/25 Proposed Budget	2024/25 Income/Funding contribution %	2024/25 Income/Funding	2024/25 Council Contribution	2024/25 Forecasted LTFP for 2025/26 - Q2 Revision	Change
Replacement / Renewal	Recreation	Netball and Tennis Court Replacement (subject to successful grant application)	$920,000	0%	$600,000	$320,000	$180,133	$139,867
Replacement / Renewal (Total)			**$920,000**		**$600,000**	**$320,000**	**$180,133**	**$139,867**
Upgrade	Recreation	Nurioopt main oval - Upgrade Lighting to 300 Lux to main oval (subject to successful grant application and third party contributions)	$440,000	0%	$264,267	$87,867	$175,733	-$87,867
New / Upgrade (Total)			**$440,000**		**$264,267**	**$87,867**	**$175,733**	**-$87,867**
Total Capital			**$1,360,000**		**$864,267**	**$407,867**	**$355,866**	**$52,001**
Grand Total Capital			**$25,901,583**		**$5,894,242**	**$19,919,474**	**$15,522,939**	**$4,396,535**

* Subject to Special Local Roads Grant and if successful bringing forward budget allocations from 2026-27 and 2027-28 road and drainage and footpath budgets

Reseal Renewal Program Budget Draft for 2025-26

Location	Street	From Street	To Street	Treatment Cost	Treatment Name
Tanunda	Krondorf Road	Barossa Valley Way	Grocke Road	167,189.40	Moderate Patch and Double Spray Seal
Tanunda	Krondorf Road	Grocke Road	Nitschke Road	76,207.32	Moderate Patch and Double Spray Seal
Tanunda	Krondorf Road	Nitschke Road	Segment Limit 327m SE	41,518.68	Moderate Patch and Double Spray Seal
Tanunda	Grocke Road	Surface change-Sheeed	Krondorf Road	20,987.40	Moderate Patch and Double Spray Seal
Tanunda	Nitschke Road	Krondorf Road	to 150m from Krondorf Road	19,572.00	Moderate Patch and Double Spray Seal
Krondorf	Lily Farm Road	Surface change-Spray sealed	Krondorf Road	23,511.60	Moderate Patch and Double Spray Seal
Lyndoch	Barossa Court	Barossa Valley Way	end	122,640.00	Pavement investigation to be undertaken budget AC P&R 40mm
Lyndoch	Gordon Street	Margaret Street	81m from Robert Ross Drive	37,795.80	AC P&R 40mm
Lyndoch	Margaret Street	William Street	Gordon Street	16,808.40	AC P&R 40mm
Lyndoch	Margaret Street	Gordon Street	John Street	42,691.74	AC P&R 40mm
Lyndoch	Margaret Street	John Street	end	48,328.98	AC P&R 40mm
Nuriootpa	Baird Street	Macarthur Street	Flinders Street	114,118.11	AC P&R 40mm
Nuriootpa	Baird Street	Flinders Street	Francis Street West		AC P&R 40mm
Nuriootpa	Baird Street	Francis Street West	Old Kapunda Road		AC P&R 40mm
Tanunda	Siegersdorf Road	Surface change-Hotmix	Light Pass Road	78,973.44	Moderate Patch and Double Spray Seal
Tanunda	Siegersdorf Road	Light Pass Road	Surface change-Spray Sealed 40m E		Double Spray Seal
Tanunda	Light Pass Road	Siegersdorf Road	Surface change-Spray Sealed 38m South	78,973.44	Moderate Patch and Double Spray Seal
Tanunda	Light Pass Road	Surface change-Hotmix	Siegersdorf Road		Moderate Patch and Double Spray Seal
Angaston	Light Pass Road	Saleyard Road	Angaston Road	26,157.27	AC P&R 40mm Intersection approach only - not full segment
Angaston	Light Pass Road	Angaston Road	Diagonal Road	26,157.27	AC P&R 40mm Intersection approach only - not full segment
Bethany	Rifle Range Road	Barossa Valley Way	Surface change-sheeted 95m SE	25,725.00	Moderate Patch and Double Spray Seal
Lyndoch	Hermann Thumm Drive	Hermann Thumm Drive	Surface change-sheeted	8,425.20	Moderate Patch and Double Spray Seal
Lyndoch	Hermann Thumm Drive	Barossa Valley Way	Barritt Road	48,594.00	Extensive Patch and Double Spray Seal
Lyndoch	Hermann Thumm Drive	Fuss Road	Segment Limit - 1km S	57,708.00	Minor Patch and Double Spray Seal
Lyndoch	Hermann Thumm Drive	Segment limit	Council Boundary	17,892.00	Minor Patch and Double Spray Seal
Total				**1,099,975.05**	

Rural Acceleration Program Budget Draft for 2025-26

Location	Suburb	Cost	Info
Keyenton Rd Stage 3	Eden Valley	400,000	Stage 3 of the Moculta - Keyenton Rd sealing upgrade
Total		**400,000**	

Resheet Renew Program Draft for 2025-26

Road	*District*	*Section*	*Quarry*	*Length*	*Width*	*Area*	*Tonne*	*Carting Days*	*Estimate ($)*
Allendale	Kalbeeba	Surface change sheeted to segment limit 2km S	Springton or Rosedale	1900	7	13,300	4,190	5.59	**174,380.40**
Drogumueller	Springton	Whole	Springton	1142	7	7,994	2,518	3.36	**104,811.80**
L Staricks	Springton	Whole	Springton	1630	7	11,410	3,594	4.79	**149,600.02**
Cromer	Cromer	Whites Boundary to Carnells Boundary, infills & completes previous resheeting done aprox 3 yrs ago, we are getting poor feedback	Springton	2500	7.5	18,750	5,906	7.88	**245,837.03**
High Eden	Springton	Rattei to No 0659	Springton	351.06	7.5	2,633	829	1.11	**34,521.42**
High Eden	Springton	Cowell to Rattei	Springton	2123.53	7.5	15,926	5,017	6.69	**208,816.92**
Suger Loaf Hill	Mount McKenzie	Surface change formed to end	Penrice	108.07	6	648	204	0.27	**8,501.63**
Sieboths	Flaxman Valley	Whole	Penrice	1643	7	11,501	3,623	4.83	**150,793.15**
Heggies Range	Flaxman Valley	Surface Change sheeted to Road no 0640	Penrice	552	7	3,864	1,217	1.62	**50,662.09**
Berryfield	Lyndoch	Miamba to Krieg	Springton or Rosedale	1654.64	5	8,273	2,606	3.47	**108,472.47**
Gruenberg	Moculta	Moculta Rd to Church?		2000	6.5	13,000	4,095	5.46	**170,447.00**
Woodlands	Williamstown	Middleton to Segment End		877	6.5	5,701	1,796	2.39	**74,741.01**
Hamiltons Road	Springton	Eckerts Street to O Herbig Road	Springton/Rosedale	1,130.0	8.0	9,040	2,848	3.80	**118,526.22**
Total									**1,600,111.18**

Kerbing Renewal Program Budget Draft for 2025-26

Location	Suburb	Cost	Treatment
309263 - KERB,GRAMP AVE	Angaston	9,500	Kerb Minor Rehabilitation
309419 - KERB,MURRAY ST	Angaston	9,000	Kerb Minor Rehabilitation
314272 - KERB, MAGNOLIA STREET	Tanunda	12,500	Kerb Minor Rehabilitation
313532 - KERB,MELROSE ST,MT PLEASANT	Mt Pleasant	30,500	Kerb Minor Rehabilitation
313549 - KERB, MURRAY STREET, TANUNDA	Tanunda	25,500	Kerb Minor Rehabilitation
311459 - KERB,GILBERT ST,LYNDOCH	Lyndoch	34,500	Kerb Minor Rehabilitation
Total		**121,500**	

Footpath Renew Program Draft for 2025-26

Location	Suburb	Cost	Treatment
Allen Street	Angaston	20,000.00	Bitumen - Spray Seal
Eliza Street	Williamstown	30,000.00	Bitumen - Spray Seal
Park Street	Angaston	50,000.00	Bitumen - Spray Seal
Kegel Club	Tanunda	10,000.00	Bitumen - Spray Seal
Barossa Valley Way	Lyndoch	40,000.00	Paved; Pavers
Kindler Avenue Bridge	Nuriootpa	20,000.00	Bitumen - Spray Seal
Peppertree Grove Estate	Stockwell	30,000.00	Paved; Pavers
Queen Street	Williamstown	30,000.00	Paved; Pavers
Murray Street	Angaston	20,000.00	Paved; Pavers
Noske Street	Lyndoch	15,000.00	Bitumen - Spray Seal
Evans Street	Angaston	30,000.00	Bitumen - Spray Seal
Radford Road	Angaston	20,000.00	Bitumen - Spray Seal
Valley Road	Angaston	30,000.00	Bitumen - Spray Seal
Valley Road	Angaston	30,000.00	Bitumen - Spray Seal
Jubliee Ave	Angaston	25,000.00	Bitumen - Spray Seal
Gramp Ave	Angaston	25,000.00	Bitumen - Spray Seal
Park Road	Angaston	30,000.00	Bitumen - Spray Seal
Evans Street	Angaston	20,000.00	Bitumen - Spray Seal
Unallocated / Contingency			
Total		475,000.00	

Building Renew Program Draft for 2025-26

Asset Name	Site	Township	Component	Funding	Notes
The Rex - Balance Tanks	The Rex	Tanunda	Equipment	$28,000.00	Routine asset renewal
The Rex - Court 2 Wall Panelling	The Rex	Tanunda	Superstructure	$52,000.00	
The Rex - Pool Deck Renewal	The Rex	Tanunda	Superstructure	$20,000.00	
Old Union Chapel	Old Union Chapel	Angaston	Superstructure	$35,000.00	Main hall flooring renewal/replacement
Public Toilet Renewal Program			Renewal	$150,000.00	
Still To Be Allocated				$115,000.00	
Total				**$400,000.00**	

Bridges - 2025-26

Location	Information	Cost	Priority
Project - Glen Gillian Bridge, Williamstown - Repair	Remove and replace existing bridge retaining on both side. The existing grader blade retaining wall is failing and requires a post and sleep arrangment, with additional pavemnet base works.	60,000.00	High Priority
Project - Springton Road Bridge (Portuguese Bridge), Mount Crawford - Repair	Excavation and anchoring the on existing eastern headwall is required, due to being pushed out by tree roots. The headwall protects the abutment and is currently allowing water to eroid the earth behind both - which is causing erosion and impacting the structural integrity of the bridge	90,000.00	High Priority
Project - Robin Bridge Nuriootpa, Repair gabion rock system	Replace gabion rock system with in-situ concrete retaining wall (under 1m) and concrete path – this would slightly increase the waterway area under the bridge. Current gabion rock is failing, due to floodings in previous years and requires replacing. This is also causing the footpath to slide way with it.	100,000.00	Works required asap
Unallocated Contingency		17,906.00	
Total		**267,906.00**	

Stormwater 2025-26

Location	Information	Cost	Priority
Project - Stormwater Inlet Capacity Upgrade, Langmeil Road / Basedow Creek, Tanunda	Langmeil Road crossing over Basedow Creek. New stormwater pits and pipe from Bilyara Road to Basedow Creek, New double SEP's on southern side of bridge to capture increased Tanunda Oval runoff and drainage. To mitigate frequent flood to western Erhardt Property	80,000.00	High Priority as frequent flooding of developed property currently experienced
Project - Stormwater Culvert Crossing - Trial Hill Road, Pewsey Vale	1 Pipe Culvert road crossing in Trial Hill Road - sleeve existing steel pipe with structural strength liner (Refer Pipeline Solutions Technology)	70,000.00	High Priority as exisiting pipe is rusted away and road is statrting to collapse in.
Project - Stormwater Culvert Crossing - Pimpala Road, Cockatoo Valley	2 Pipe Culvert road crossings in Pimpala Road - sleeve existing steel pipe with structural strength liner (Refer Pipeline Solutions methodology and quote #2278) - at #189 Pimpala Road and near Krieg Road	130,000.00	High Priority as exisiting pipe is rusted away and road is statrting to collapse in.
Unallocated Contingency	TBA	32,120.00	
Total		**312,120.00**	

Carparking Reseals 25-26

Location	Suburb	Cost	Treatment
Nil		0.00	
Unallocated / Contingency			
Total		0.00	

2025/2026			
Gravity Mains Asset Management	60,000	Inspection and repair only	Work Resulting from Drain Instection CCTV
Network Pump Station	400,000	Renewal	Remaining operating life reviews and replacement
Rising mains and Infrastructure	178,032	Renewal	Nuriootpa West Rising main/Pump Stations
Nuriootpa WWTPt	48,225	Renewal	Treatment Plant
Springton WWTPt	11,850	Renewal	Treatment Plant
Stockwell WWTPt Reuse Lagoon 2	240,000	Upgrade	New 20Ml Reuse Water Storage lagoon
Operation Emergency IP and Manhole Repairs/Replacement	30,000	Improvement/ Upgrades	Approximately 5 Manhole/IP fail in network Annually
Operation Emergency Drain Repairs	20,000	Improvement/ Upgrades	Approximately Cost of repairs in network Annually including Pump outs
Operation Construction of New IP due to planning errors	12,000	Improvement/ Upgrades	New IP requiring construction due to Planning approval errors
Yearly Total	**1,000,107**		

Plant and Equipment 2025-26 - Administration

Position	CURRENT VEHICLE	BUDGET	TRADE-IN	Net Cost
Director Infrastructure and Environmental Services	Isuzu MU-X	55,850.00	27,925.00	27,925.00
Manager Infrastructure and Environmental Services	Mitsubishi Triton	37,050.00	18,525.00	18,525.00
Manager Capital Project Delivery	Kia Sportage	37,050.00	18,525.00	18,525.00
Pool Car - Works B	Toyota RAV4 GX	28,650.00	14,325.00	14,325.00
Director, Development and Community Services	Isuzu DMAX	28,650.00	14,325.00	14,325.00
Community Safety Officer (General Inspector)	Mitsubishi Triton MR GLX	42,650.00	21,325.00	21,325.00
Pool Car - DCS A	Hyundai Kona OS v4	28,650.00	14,325.00	14,325.00
Pool Car - CS	Nissan X Trail	34,400.00	17,200.00	17,200.00
Contingency		37,050.00	18,525.00	18,525.00
Community Transport 4	Nissan X-Trail	34,400.00	17,200.00	17,200.00
Community Transport 8	Nissan X-Trail	34,400.00	17,200.00	17,200.00
18 Seater Bus		300,000.00	20,000.00	280,000.00
Total		**698,800.00**	**219,400.00**	**479,400.00**

Plant and Equipment 2025-26 - Depot

Equopment		Budget	Trade Inn	Budget
New dual cab truck for Openspaces		125,000.00	0.00	125,000.00
New Skidsteer with attachments		180,000.00	0.00	180,000.00
New Trailer for skidsteer		60,000.00	0.00	60,000.00
Total		**365,000.00**	**0.00**	**365,000.00**

25-26 Budget – Workshop 2

Updated Capital
Updated Salary and Wages
Operating Budget

TheBarossaCouncil

Critical Assumptions

Critical Assumptions

- Does not include any new initiatives spending.
- Includes additional spending and savings identified in the latest approved Long Term Financial Plan (January 2025)
- Rate and service levy revenue is aligned to Long Term Financial Plan settings
- CPI December Qtr – Adelaide 2.5%.
- 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. An estimate has been calculated to provide the functional report.
- Commonwealth grants are paid in the correct year no advance payment is made this year.

Critical Assumptions

- South Australia receipt of supplementary roads funding $268K finishes in 2025-26 has been removed in future years financial plan without any reduction to the roads budgets.
- 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.
- Borrowings are assumed to be borrowed on 1 July 2025 – but interest has been adjusted to cater for normal cash flow estimates. This will be further refined as the budget is completed.
- Indexation is aligned to Councils approval of December 2024 where it is required.

Critical Assumptions

- Detailed approved Long Term Financial Plan Assumptions.
  - Rates increase 4.3%
  - Rates new property and growth increase of 1%.
  - General operating income and grants indexed at 2.5%.
  - Employee expenses 3.11%
  - Operating expenditure indexation applied where required:
    - 1.5% on general cost base where not related to CPI linked contracts
    - 2.5% for CPI linked contracts.
    - Consultants 20% base reduction.
    - Electricity 3% but adjusted for reduction in usage costs of average of 7%
    - Water costs 3%
    - Insurance costs 3%
    - Depreciation is directly calculated based on capital spend and average depreciation rates.
    - Interest rates 5.5% for cash advance debentures (most of the borrowings) and fixed rates ranging from 2.05% to 6.85%

Critical Assumptions

- Additional funding provided for in the approved long term financial plan:
  - Additional outdoor employee to support new infrastructure spend over the past 18 months namely Barossa Park and Rugby.
  - Additional machinery for the same reason as above.
  - Barossa Park and Rugby direct costs of maintenance, power, insurance, depreciation etc all factored into the plan before approval of the infrastructure spends.
  - Increased computer licensing costs namely for automation of our human resourcing and payroll functions.
  - Core funding to assist with our aboriginal engagement on projects and reconciliation.
  - Investment in Strategic Land Use planning and growth position aligned to Concordia and our growth and investment strategy.
  - Core funding for full year for economic development, events, strategy resourcing.
  - Additional support for RDA Barossa – subject to conditions of new funding agreement to be approved by Council.
  - Significant 3-year systems upgrade to an enterprise solution due to core system not to be supported by 2027 – still subject to a full business case.

Capital Budget

Capital Budgets

- Changes from that presented in February 2025:
  - Minor changes to road reseal, resheet program of $5,925 additional cost.
  - Additional $100K for plant and equipment needed by depot namely for new infrastructure builds at Lyndoch, Rugby and Soccer.
  - Stormwater and bridges new and upgrade has been shift to renewal works – no bottom line budget change.
  - $1K reduction in buildings renewal budget.
  - $63,613 reduction in recreational assets internal road work – none identified for 2025-26.
  - Minor saving in plant and equipment for administration and community transport replacement of $28,455
  - Creative industries net cost for 25-26 increase of $235K no change to bottom line – this is related to greater grant receipts in 24-25 than budgeted, we have received the funds earlier than anticipated.

Capital Budgets

- Changes from that presented in February 2025:
  - Major computer hardware refresh (occurs 1 in 4 years) proposing, subject to final calculations, to buy outright rather than lease – likely cash saving over 21 year period (6 rotations) is $2.259M or $107,576 per annum average
  - Operating improvement to operating statement over the same period is estimated at $3.465M or $164,976 per annum average – funding moving from operating to capital.
  - Provision of full implementation of an enterprise computer system over three years. Capital cost over three years $1.5M. Subject to full business case and possible prudential management assessment. Increase in 25-26 $150K. Net capital change over four financial years $1.248m.
  - Carried over telecommunications and mobile phone refresh $145K, no cash impact budgeted for in 24/25.
  - See Attachment 1 for full program details and target road, footpath, building, stormwater, bridge, and plan and equipment interventions.

Capital Budgets

- Key funding for 25-26 budget and forward estimates:

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	2034-35
	Q2 Budget	Draft Budget	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP
	$' 000	$' 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	0
Buildings	3,727	5,121	1,262	1,173	1,184	1,195	1,717	1,387	1,398	1,410	1,557
Recreation	85	976	329	325	334	343	352	362	372	382	393
Transport - Roads & Footpaths	4,306	4,331	4,768	4,587	4,752	5,260	5,435	5,615	5,802	5,985	6,014
Stormwater, Bridges & Floodplain	0	580	321	331	341	351	362	373	384	395	407
CWMS	782	774	489	607	692	801	810	961	1,067	963	988
Equipment - Plant & Vehicles	1,351	1,215	872	998	1,025	1,053	1,081	1,110	1,139	1,170	1,199
Other Assets	96	399	601	803	106	158	162	166	170	474	2,178
	10,347	13,396	8,642	8,824	8,434	9,161	9,919	9,974	10,332	10,779	12,736
New/Upgrade Capital summary: Discretionary											
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	3,084	10,500	887	0	0	0	341	0	0	0	0
Recreation (includes TBP program)	22,015	1,060	294	185	188	190	193	1,799	198	201	204
Transport - Roads & Footpaths	1,691	744	1,097	97	100	103	106	109	113	116	119
Stormwater, Bridges & Floodplain	1,449	122	398	406	415	424	433	442	452	462	472
CWMS	3,166	271	131	34	33	35	31	81	81	81	81
Equipment - Plant & Vehicles	0	0	0	0	0	0	0	0	0	0	0
Other	930	424	26	26	579	145	148	152	644	160	164
	32,335	13,121	2,833	748	1,315	897	1,252	2,583	1,488	1,020	1,040
Total Capital Expenditure	42,682	26,517	11,475	9,572	9,749	10,058	11,171	12,557	11,820	11,799	13,776

Operating Budget

Operating Revenue

Budget	23/24 Actual	24/25 Q2 Budget Review	25/26 Draft Budget	Difference to 24/25 Q2 Budget Review	Difference to LTFP January 2025
Rates	37,956,000	39,939,000	41,863,000	1,934,000	(57,000)
Statutory Charges	830,000	822,000	908,000	86,000	58,000
User Charges	3,828,000	3,997,000	4,177,000	180,000	65,000
Grants, Subsidies and Contributions	1,903,000	4,699,000	4,651,000	(48,000)	46,000
Investment Income	217,000	150,000	166,000	16,000	12,000
Reimbursements	63,000	209,000	100,000	(109,000)	37,000
Other Income	1,242,000	775,000	622,000	(154,000)	(63,000)
Total Revenue	46,039,000	50,591,000	52,487,000	1,954,000	98,000

Operating Expenses

Budget	23/24 Actual	24/25 Q2 Budget Review	25/26 Draft Budget	Difference to 24/25 Q2 Budget Review	Difference to LTFP January 2025
Salary and Wages	17,817,000	18,947,000	20,169,000	1,222,000	(384,000)
Materials Contracts and Other Expenses	17,533,000	19,680,000	19,220,000	(460,000)	0
Interest Expenses	771,000	1,638,000	2,020,000	382,000	216,000
Depreciation	11,010,000	11,136,000	11,659,000	523,000	232,000
Net Loss – Joint Ventures	47,000	0	0	0	0
Total Expenses	47,178,000	51,401,000	53,068,000	1,564,000	64,000
Operating Position (Surplus) / Deficit	(1,139,000)	(810,000)	(581,000)	288,000	163,000

Other Information

- Salary and wages changes since February 2025:
  - Increase to operating budget for salary, wages and employee insurances from $20.379M to $20.518M total of $139K increase:
    - Addition of a Strategic Planning and Growth Manager.
    - Other Council core budget reductions total $77,460.
    - Significant increase in NCPA salary budget of 28.9% or $232,043 – it has been requested of the Board to review - awaiting outcome.
  - Capital salary and wages budget unchanged $718K.
  - Total salary and wages and employee insurances budget $21.237M.
- Operating position summary:
  - Revenue slighted better than forecast mainly estimated grants from transport and home assist increase of $94,000
  - Operating expenditure under forecast by $64,000
  - Net improvement for forecast position for 2025/26 $163,000
- Functional spending and other operating budget table provided in draft Annual Business Plan and Budget.

Core Systems Change

- Pending a full business case the 10-year long term financial plan contain expenditure of approximately $10.125M operating and between $1.5M to $2.1M over three years capital for implementation to move to a full enterprise solution.
- Long term plan already allocated the above (at $1.5M) to model the impact.
- Estimated operating savings on replaced systems over the same period are$2.003M.
- Estimated efficiencies and operating savings over the same period are $2.068m.
- Net operating cost being $6.054M over the 10 years.
- Net cost of continuing with existing bespoke approach still being calculated.
- Must do something as our core system will no longer be supported by 2027 and Pathway is not offering a cloud based modern platform post that year.

Core Systems Change

The case for change

- A full service and cloud-based product will be more secure and maintained to latest specification.
- We will be able to offer front end resolution of matters for customers and a modern experience to close the loop.
- One system offers efficiencies and reliability in term of IT management – including less integration and complexity.
- We will be continuing with a trusted software partner - our HR, Finance and Purchasing systems are already in TechnologyOne.
- The proposed product has capacity to replace all our systems (see image)
- A core software platform will significantly lower risk.
- We will be able to future proof our technology as we seek to ensure scalability to cater for future growth, especially with Concordia coming online



Core Systems Change

Outcomes

User experience - customer centric platform to be able to provide real time information and allow our customers to be able to interact with us anytime and anywhere.

Retaining and attracting talent – modern, digitally enabled, socially aware workplaces are more successful at retaining and attracting talent

Scalability - reviewing current processes to ensure they are ready to scale to deliver services at the agreed level and meet compliance prior to the growth of Concordia occurring

Software as a Service (SaaS) - Transitioning to a cloud platform will significantly improve our security posture and operational efficiency

Core Systems Change

Outcomes

Data reliability and reporting - consistency and availability of data between the different products/modules within the TechnologyOne platform.

Ongoing investment – ensuing a continuous improvement mindset and budgeting for ongoing enhancements, productivity, efficiency and automation effectively.

Artificial Intelligence – leading-edge technologies like Artificial Intelligence / Machine Learning (AI/ML), Optical Character Recognition (OCR) and Large Language Models (LLM) aid in reimagine existing business processes to deliver higher efficiency for users and an elevated user experience.

Core Systems Change

If we do…

- ✓ Improved customer experience
- ✓ Self-integrated environment
- ✓ Published product roadmap
- ✓ Vendor managed cyber security
- ✓ Industry leader
- ✓ Real time, consistent and accurate reporting
- ✓ Reduced administration costs
- ✗ Increased investment required in licencing and implementation

If we don't…

- ✗ No improvement to the user or customer experience
- ✗ Continue to manage bespoke integration
- ✗ Poorly-defined product development
- ✗ On-premise managed cyber security
- ✗ Financial outlay required to fix broken processes and enhance functionality

Long Term Financial Plan

Long Term Financial Plan

- With rate modelling still to be undertaken the following Long Term Financial Plan is practically complete and is not expected to materially change: The following additional key assumptions apply to the plan:
  - Capital cash expenditure is modelled on achieving a completion rate of 92% of the set budget (higher performance will require additional cash funding in 25-26 but less in future years and vice versa)
  - Interest rates continue to decrease over the long-term.
  - Other indexation factors are outlined in the KPI slide.
  - Predicated on current levels of service and capital investment to at least align to the Asset and Infrastructure Management Plans.
  - Initial long term plan settings are in the draft Annual Business Plan and Budget provided – this will be completed for the May workshop once rate modelling is completed.

Key Financial Performance Indicators

- The budget settings as drafted result in the following outcomes and all indicators meet or exceed industry benchmarks and targets:
  - 25/26 Financial Year
    - Operating deficit of $581K
    - Operating Surplus ratio for the year is (1.1%)
    - Operating Surplus ratio for rolling 3 years is (1.7%)
    - Operating Surplus ratio for rolling 5 years is 1.4%
    - Net Financial Liabilities ratio is 89.53%
    - Asset Renewal Funding ratio – using asset plan forecasts – 195.1%
    - Asset Renewal Funding ratio – using depreciation – 138.5%
    - Borrowings $41.018M
  - 10-year Long Term Financial Plan
    - Operating surplus of $10.076M
    - Operating Surplus ratio for year 10 is 3.7%
    - Operating Surplus ratio for rolling 3 years at year 10 is 3.3%
    - Operating Surplus ratio for rolling 5 years at year is 10 2.9%
    - Net Financial Liabilities ratio at year 10 is 13.5%
    - Asset Renewal Funding ratio – using asset plan forecasts average over 10 years – 133.0%
    - Asset Renewal Funding ratio – using depreciation average over 10 years – 110.6%
    - Borrowings $4.154M

Budget Status

Budget Development Update

- Core budget practically complete.
- Long Term Financial Plan is practically complete at this time pending rate modelling.
- Rate modelling and valuation analysis – May workshop (along with final long term financial plan) – awaiting 25/26 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

2025/26 Capital Works Program - Infrastructure & Environmental Services

LOCATION	Asset Type	DETAILS	2025/26 Proposed Budget	2025/26 Income/Funding contribution %	2025/26 New Income/Funding	2025/26 Council Contribution	2025/26 LTFP Estimate from Draft 1 of Capital Budget	Change
Replacement / Renewal	Transport Assets	Reseal Program (Sprayed Seal and Asphalt)	$2,827,511	0%	$0	$2,827,511	$2,821,586	$5,925
	Transport Assets	Resheet Program		0%	$0			
	Transport Assets	Road Shoulders		0%	$0			
	Transport Assets	Footpath Program	$475,000	0%	$0	$475,000	$475,000	$0
	Transport Assets	Footpath Program - Treatments Around Nuriootpa Highschool (provision only at this stage)	$50,000	0%	$0	$50,000	$50,000	$0
	Transport Assets	Car park resealing	$0	0%	$0	$0	$0	$0
	Equipment Assets	Various	$465,000	0%	$0	$465,000	$365,000	$100,000
	Equipment Assets	Minor Plant	$51,500	0%	$0	$51,500	$51,500	$0
	Bridges	Various	$312,120	0%	$0	$312,120	$312,120	$0
	Stormwater Assets & Bridge	Now part of renewal spend for stormwater	$267,906	0%	$0	$267,906	$0	$267,906
	Building Assets	Community Buildings (not part of TBP)	$399,000	0%	$0	$399,000	$400,000	-$1,000
	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	$63,613	-$63,613
	Recreation Assets	Playgrounds	$30,000	0%	$0	$30,000	$30,000	$0
Replacement / Renewal (Total)			**$4,908,037**		**$0**	**$4,908,037**	**$4,598,819**	**$309,218**
New / Upgrade	Transport Assets	Streetscaping - townships - unallocated	$91,500	0%	$0	$91,500	$91,500	$0
	Transport Assets	Keyenton Road Stage 3	$400,000	0%	$0	$400,000	$400,000	$0
	Recreation Assets	Playgrounds	$77,500	0%	$0	$77,500	$77,500	$0
	Road, Footpath and Stormwater Assets & Bridge	Yetti Road - Year 1 of 2	$1,000,000	66%	$660,000	$340,000	$340,000	$0
	Stormwater Assets & Bridge	Now part of renewal spend for stormwater	$0	0%	$0	$0	$150,000	-$150,000
	Stormwater Assets & Bridge	Now part of renewal spend for stormwater	$0	0%	$0	$0	$117,906	-$117,906
New / Upgrade (Total)			**$1,569,000**		**$660,000**	**$909,000**	**$1,176,906**	**-$267,906**
Total Capital			**$6,477,037**		**$660,000**	**$5,817,037**	**$5,775,725**	**$41,312**

2025/26 Capital Works Program - Other

LOCATION	Asset Type	DETAILS	2025/26 Proposed Budget	2025/26 Income/Funding contribution %	2025/26 Income/Funding	2025/26 Council Contribution	2025/26 LTFP Estimate from Draft 1 of Capital Budget	Change
Replacement / Renewal	Plant and Equipment	General Inspector, Office and Other Vehicles	$330,000	50%	$165,000	$165,000	$185,655	-$20,655
	Plant and Equipment	Community Transport - Bus Replacement	$300,000	7%	$20,000	$280,000	$322,200	-$42,200
	Plant and Equipment	Community Transport - Vehicle Replacement	$68,800	50%	$34,400	$34,400	$0	$34,400
	Inventory	Library Books	$98,487	84%	$82,942	$15,545	$15,545	$0
	Rereation and Sport	Angaston and Nuriootpa Lighting Upgrades to Ovals	$880,000	100%	$880,000	$0	$0	$0
	The Big Project	Creative Industries Centre	$5,250,000	23%	$1,218,175	$4,031,825	$3,949,575	$82,250
	Plant and Equipment	Major Hardware Refresh - Purchase Instead of Lease	$279,000	0%	$0	$279,000	$0	$279,000
	Plant and Equipment	Telecommunications Hardware Refresh (carried forward from 24/25)	$145,000	0%	$0	$145,000	$0	$145,000
	Plant and Equipment	Continuous Improvement Systems Upgrades	$300,000	0%	$0	$300,000	$150,000	$150,000
Replacement / Renewal (Total)			**$7,651,287**		**$2,400,517**	**$5,250,770**	**$4,622,975**	**$627,795**
New / Upgrade	The Big Project	Creative Industries Centre	$9,750,000	23%	$2,262,325	$7,487,675	$7,334,925	$152,750
New / Upgrade (Total)			**$9,750,000**		**$2,262,325**	**$7,487,675**	**$7,334,925**	**$152,750**
Various	Salary	Project Management Resouring for Capital Delivery	$673,769	0%	$0	$673,769	$673,769	$0
Total Capital			**$18,075,056**		**$4,662,842**	**$13,412,214**	**$12,631,669**	**$780,545**

2025/26 Capital Works Program - Common Waste Water Management System

LOCATION	Asset Type	DETAILS	2025/26 Proposed Budget	2025/26 Income/Funding contribution %	2025/26 Income/Funding	2025/26 Council Contribution	2025/26 Forecasted LTFP for 2025/26 - Q2 Revision	Change
Replacement / Renewal	CWMS Asset	Gravity Mains Asset Management	$60,000	0%	$0	$60,000	$60,000	$0
	CWMS Asset	Network Pump Station	$400,000	0%	$0	$400,000	$550,000	-$150,000
	CWMS Asset	Rising mains and Infrastructure	$178,032	0%	$0	$178,032	$178,032	$0
	CWMS Asset	Nuriootpa WWTPt	$48,225	0%	$0	$48,225	$48,225	$0
	CWMS Asset	Springton WWTPt	$11,850	0%	$0	$11,850	$11,850	$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
		Savings Required	$0	0%	$0	$0	-$150,000	$150,000
Replacement / Renewal (Total)			**$729,107**		**$0**	**$729,107**	**$729,107**	**$0**
New / Upgrade	CWMS Asset	Stockwell WWTPt Reuse Lagoon 2	$240,000	0%	$0	$240,000	$240,000	$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 IP due to planning errors	$6,000	0%	$0	$6,000	$6,000	$0
New / Upgrade (Total)			**$271,000**		**$0**	**$271,000**	**$271,000**	**$0**
Various	Salary	Project Management Resourcing for Capital Delivery	$44,695	0%	$0	$44,695	$44,695	$0
Total Capital			**$1,044,802**		**$0**	**$1,044,802**	**$1,044,802**	**$0**

2025/26 Capital Works Program - NCPA (Nuriootpa Centennial Park Authority)

LOCATION	Asset Type	DETAILS	2025/26 Proposed Budget	2025/26 Income/Funding contribution %	2025/26 Income/Funding	2025/26 Council Contribution	2025/26 Forecasted LTFP for 2025/26 - Q2 Revision	Change
Replacement / Renewal	Recreation	Netball and Tennis Court Replacement	$920,000	65%	$600,000	$320,000	$320,000	$0
Replacement / Renewal (Total)			**$920,000**		**$600,000**	**$320,000**	**$320,000**	**$0**
Nil								
New / Upgrade (Total)			**$0**		**$0**	**$0**	**$0**	**$0**
Total Capital			**$920,000**		**$600,000**	**$320,000**	**$320,000**	**$0**
Grand Total Capital			**26,516,895**		**$5,922,842**	**$20,594,053**	**$19,772,196**	**$821,857**

Reseal Renewal Program Budget Draft for 2025-26

Location	Street / Road	Treatment Cost
Tanunda	Krondorf Road	284,915.40
Tanunda	Grocke Road	20,987.40
Tanunda	Nitschke Road	19,572.00
Krondorf	Lily Farm Road	23,511.60
Lyndoch	Barossa Court	122,640.00
Lyndoch	Gordon Street	37,795.80
Lyndoch	Margaret Street	107,829.12
Nuriootpa	Baird Street	114,118.11
Tanunda	Siegersdorf Road	78,973.44
Tanunda	Light Pass Road	78,973.44
Angaston	Light Pass Road	52,314.54
Bethany	Rifle Range Road	25,725.00
Lyndoch	Hermann Thumm Drive	132,619.20
Unallocated	Unallocated	5,924.95
Total		**1,105,900.00**

Rural Acceleration Program Budget Draft for 2025-26

Location	Street / Road	Cost
Eden Valley	Keyenton Rd Stage 3	400,000
Total		**400,000**

Kerbing Renewal Program Budget Draft for 2025-26

Location	Street / Road	Cost
Angaston	309263 - KERB,GRAMP AVE	9,500
Angaston	309419 - KERB,MURRAY ST	9,000
Tanunda	314272 - KERB, MAGNOLIA STREET	12,500
Mt Pleasant	313532 - KERB,MELROSE ST,MT PLEASANT	30,500
Tanunda	313549 - KERB, MURRAY STREET, TANUNDA	25,500
Lyndoch	311459 - KERB,GILBERT ST,LYNDOCH	34,500
Total		**121,500**

Resheet Renew Program Draft for 2025-26

Location	Street / Road	Cost
Kalbeeba	Allendale	174,380
Springton	Drogumueller	104,812
Springton	L Staricks	149,600
Cromer	Cromer	245,837
Springton	High Eden	34,521
Springton	High Eden	208,817
Mount McKenzie	Suger Loaf Hill	8,502
Flaxman Valley	Sieboths	150,793
Flaxman Valley	Heggies Range	50,662
Lyndoch	Berryfield	108,472
Moculta	Gruenberg	170,447
Williamstown	Woodlands	74,741
Springton	Hamiltons Road	118,526
Total		**1,600,111**

Footpath Renew Program Draft for 2025-26

Location	Street / Road	Cost
Angaston	Allen Street	20,000
Williamstown	Eliza Street	30,000
Angaston	Park Street	50,000
Tanunda	Kegel Club	10,000
Lyndoch	Barossa Valley Way	40,000
Nuriootpa	Kindler Avenue Bridge	20,000
Stockwell	Peppertree Grove Estate	30,000
Williamstown	Queen Street	30,000
Angaston	Murray Street	20,000
Lyndoch	Noske Street	15,000
Angaston	Evans Street	30,000
Angaston	Radford Road	20,000
Angaston	Valley Road	30,000
Angaston	Valley Road	30,000
Angaston	Jubliee Ave	25,000
Angaston	Gramp Ave	25,000
Angaston	Park Road	30,000
Angaston	Evans Street	20,000
Nuriootpa	Provision for treatmetns around Nurioopta High School	50,000
Total		**525,000**

Building Renew Program Draft for 2025-26

Building	Works	Cost
Mount Pleasant Hall	Salt damp treatment& repairs	18,000
Old Union Chapel	Flooring replacement	42,000
Tanunda CWA Hall	Replacement of rear doors & window frames	12,000
The Rex	Carpet replacement & floor repairs	65,000
The REX	Balance Tank Lid Repairs	28,000
Moculta Recreation Park	Door replacement	9,000
Angaston Show Hall	Roof replacement	75,000
Public Toilet Renewal Program	TBA	120,000
Williamstown Pool	Chemical Controller replacement	30,000
Total		**399,000**

Bridges - 2025-26

Location	Cost
Project - Glen Gillian Bridge, Williamstown - Repair	60,000
Project - Springton Road Bridge (Portuguese Bridge), Mount Crawford - Repair	90,000
Project - Robin Bridge Nuriootpa, Repair gabion rock system	100,000
Unallocated Contingency	17,906
Total	**267,906**

Stormwater 2025-26

Location	Cost
Project - Stormwater Inlet Capacity Upgrade, Langmeil Road / Basedow Creek, Tanunda	75,000
Project - Stormwater Culvert Crossing - Trial Hill Road, Pewsey Vale	65,000

Project - Stormwater Culvert Crossing - Pimpala Road, Cockatoo Valley	120,000
Project - Stormwater kerbing and SEP - 145 Murray Street, Nuriootpa	17,120
Project - Williamstown Ped Footbridge - Williamstown	35,000
Total	**312,120**

CWMS 2025/26	**Cost**
Gravity Mains Asset Management	60,000
Network Pump Station	400,000
Rising mains and Infrastructure	178,032
Nuriootpa WWTPt	48,225
Springton WWTPt	11,850
Stockwell WWTPt Reuse Lagoon 2	240,000
Operation Emergency IP and Manhole Repairs/Replacement	30,000
Operation Emergency Drain Repairs	20,000
Operation Construction of New IP due to planning errors	12,000
Total	**1,000,107**

Plant and Equipment 2025-26 - Administration

Vehicle	**BUDGET**	**TRADE-IN**
Director Infrastructure and Environmental Services	55,850	27,925
Manager Infrastructure and Environmental Services	37,050	18,525
Manager Capital Project Delivery	37,050	18,525
Pool Car - Works B	28,650	14,325
Director, Development and Communty Services	28,650	14,325
Community Safety Officer	42,650	21,325
Pool Car - DCS A	28,650	14,325
Pool Car - CS	34,400	17,200
Contingency	37,050	18,525
Community Transport 4	34,400	17,200
Community Transport 8	34,400	17,200
18 Seater Bus	300,000	20,000
New dual cab truck for Openspaces	125,000.00	0
New Skidsteer with attachments	280,000.00	0
New Trailer for skidsteer	60,000.00	0
Total	**1,163,800**	**219,400**

Other Items- Council

Asset	**Budget**	**Revenue**
Yetti Road Construction - Year 1 of 2	1,000,000	660,000
Library Books	98,487	82,942
Angaston and Nuriootpa Lighting Upgrades to Ovals	440,000	440,000
Angaston Lighting Upgrades to Ovals	440,000	440,000
Creative Industries Centre	15,000,000	3,480,500
Telecommunications and Mobile Hardware Refresh	145,000	0
Major Hardware Refresh - Purchase Instead of Lease	279,000	0
Continuous Improvement Systems Upgrades	300,000	0
Playgrounds Upgrade	30,000	0
Plagrounds New	77,500	0

Streetscaping	91,500	0
Minor Plant - Depot	51,500	0
Office / Depot upgrades	30,000	0
Total	**17,982,987**	**5,103,442**

NCPA

Asset	**Budget**	**Revenue**
Netball and Tennis Court Replaement	920,000	600,000
Total	**920,000**	**600,000**

Project Managermnt Cost Already Loaded Through Salary and Wages Upload	718,464	0

Grand Total	**26,516,895**	**5,922,842**

Summary Sheet Total	26,516,895	5,922,842

Difference	0	0

25-26 Budget – Workshop 3

Budget Updates
Long Term Financial Plan
Rating and Service Charges and Valuations

TheBarossaCouncil

Budget Updates

Budget Updates Since April Workshop

Capital Budget

- Minor change to recognise additional project management costs for capital delivery, offset by reduction in operating costs - $39,325.
- $100,000 for Mt Pleasant Bike Track extension – subject to Council 12 May special meeting approval.
- $63,177 related to core system renewal pending business case approval at 20 May meeting approval.
- $60,000 for legislated defib rollout.
- Full detail in the draft Annual Business Plan and Budget provided.

Total capital budget increases from $26.517M to $26.780M.

Borrowings for 2025-26 estimated at $8.1M no change.

Budget Updates Since April Workshop

Operating Budget

- $101K in extra revenue from greater growth than budgeted ($91K) and fines and interest ($12K).
- $1000 reduction in statutory charges revenue.
- $5000 reduction in salary and wages from minor recalculations.
- $91K reduction in various lines as estimates are finalised.
- $44K reduction in depreciation and amortisation costs through amendment to useful life averages from revised data.

Budget bottom line has improved from a $581K deficit to a $341K deficit.

Operating Revenue

Budget	25/26 Draft Budget – Workshop 2	25/26 Draft Budget – Workshop 3	Difference
Rates	41,863,000	41,964,000	101,000
Statutory Charges	908,000	907,000	(1,000)
User Charges	4,177,000	4,177,000	0
Grants, Subsidies and Contributions	4,651,000	4,651,000	0
Investment Income	166,000	166,000	0
Reimbursements	100,000	100,000	0
Other Income	622,000	622,000	0
Total Revenue	52,487,000	52,587,000	100,000

Operating Expenses

Budget	25/26 Draft Budget – Workshop 2	25/26 Draft Budget – Workshop 3	Difference
Salary and Wages	20,169,000	20,164,000	(5,000)
Materials Contracts and Other Expenses	19,220,000	19,129,000	(91,000)
Interest Expenses	2,020,000	2,020,000	0
Depreciation	11,659,000	11,615,000	(44,000)
Net Loss – Joint Ventures	0	0	0
Total Expenses	53,068,000	52,928,000	(140,000)
Operating Position (Surplus) / Deficit	(581,000)	(341,000)	240,000

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 (red is update from rate modelling):
  - Rate increase 4.3% (CPI December 2024 Quarter for Adelaide 2.5%) – current projection from rate modelling is a net increase of 3.99% with growth increase of $89K in revenue.
  - Growth 1% - current projection is 1.57% in revenue growth and 1.28% in properties.
  - CWMS 2.75% - update – 3.44% including 1.88% growth net change 1.56%.
  - Waste 2.25% - update – 3.97% including 0.57% growth net change 3.40%.
  - Landscape Levy 3.5% (they use September 2024 CPI) – however the distribution of the levy has resulted in a reduction of the cost of 2.5%.
- Maintains existing service and approved 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 $169K for the 25-26 year.
- Supplementary Road funding to South Australia continues this is $268K for the 25-26 year, ceases in forward estimates – it is the last year of the current support under this program.
- Financial Assistance Grants are paid in the correct year for 25-26 and not brought forward.
- Loan funding is all Cash Advance Debentures at an average rate of 5.44% over the financial year. Gross borrowings of $8.1M required in net loan borrowings for 25-26.
- Available surpluses in future years pays the debt down.
- LTFP due to its forward capacity has factored in capital new initiatives (and unallocated) spending from 2034-35 of $1.0M increasing to a base of $3.5M from 2035-36 and indexed in the outer years.
- Includes new items of defibs and their replacement and core system renewal of $1.986M over three years and $478,500 per annum licensing costs align with future renewal and development and project management costs of $40K per annum for three years.
- 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

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	2034-35
		Q2 Budget	**Draft 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 %**	**$'000 or %**
Key Performance Indicators (KPI's) - Summary	Adopted target											
KPI 1 - Operating Surplus cumulative forward 10 year period	**Surplus year 10**	(843)	(341)	(974)	(778)	(117)	1,069	2,538	4,428	6,616	9,336	12,291
KPI 2 - Operating Surplus Ratio - Rolling 3 year - retrospective average	**(2%) to 10%**	(0.3%)	(1.7%)	(1.2%)	(0.5%)	0.1%	1.1%	1.8%	2.4%	2.8%	3.3%	3.8%
KPI 2 - Operating Surplus Ratio - Rolling 5 year - retrospective average	**(2%) to 10%**	3.6%	1.4%	(0.6%)	(1.2%)	(0.4%)	0.3%	0.9%	1.7%	2.3%	2.9%	3.3%
KPI 2 - Operating Surplus Ratio - Annual		(1.7%)	(0.6%)	(1.2%)	0.3%	1.1%	1.9%	2.3%	2.9%	3.2%	3.9%	4.1%
KPI 3 - Net Financial Liabilities ratio	**0-100%**	74.0%	89.5%	87.4%	79.2%	70.0%	59.7%	49.8%	42.2%	33.1%	17.3%	14.1%
KPI 4 - Asset Renewal Funding Ratio - Annual - Using Asset Management Plan Forecast	**80% to 110%**	87.0%	168.5%	103.5%	114.2%	93.2%	110.9%	123.3%	116.3%	102.6%	107.9%	115.7%
KPI 4 - Asset Renewal Funding Ratio - Annual - Using Depreciation	**80% to 110%**	121.4%	135.4%	123.9%	111.0%	92.5%	96.2%	99.4%	101.4%	101.8%	100.8%	103.7%

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	2034-35
	Q2 Budget	**Draft Budget**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
REVENUES											
Rates	39,939	41,964	44,026	45,993	47,785	49,449	51,171	52,953	54,798	56,707	58,614
Statutory Charges	822	907	932	957	983	1,009	1,037	1,065	1,093	1,123	1,153
User Charges	3,997	4,177	4,291	4,408	4,528	4,652	4,779	4,909	5,043	5,181	5,322
Grants, subsidies and contributions	4,699	4,651	4,689	4,870	4,970	5,073	5,180	5,288	5,400	5,515	5,633
Investment Income	150	166	170	174	179	184	189	193	199	204	209
Reimbursements	209	100	190	181	173	165	158	152	147	141	138
Other Income	774	622	634	651	669	687	705	724	744	764	785
Net Gain - Joint Venture	0	0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	50,590	52,587	54,932	57,234	59,287	61,219	63,219	65,284	67,424	69,635	71,854
EXPENSES											
Employee Costs	18,940	20,164	21,583	22,050	22,801	23,489	24,198	25,033	25,897	26,791	27,717
Materials, Contracts & Other expenses	19,719	19,129	19,933	20,627	21,238	21,793	22,644	23,207	23,995	24,654	25,545
Depreciation, Amortisation & Impairment	11,136	11,615	12,115	12,484	12,849	13,248	13,650	14,080	14,545	15,007	15,480
Finance Costs	1,638	2,020	1,934	1,877	1,738	1,503	1,258	1,074	799	463	157
Net loss - Joint Venture	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	51,433	52,928	55,565	57,038	58,626	60,033	61,750	63,394	65,236	66,915	68,899
OPERATING SURPLUS / (DEFICIT)	(843)	(341)	(633)	196	661	1,186	1,469	1,890	2,188	2,720	2,955
Asset disposal & fair value adjustments	(752)	(796)	(805)	(883)	(788)	(1,040)	(1,072)	(1,131)	(1,029)	(1,226)	(1,203)
Amounts specifically for new or upgraded assets	8,196	5,691	730	70	70	343	711	70	70	70	70
Net gain (loss) on disposal or revaluation of assets - subsidiaries	0	0	0	0	0	0	0	0	0	0	0
Physical Resources received free of charge	2,243	2,418	2,533	2,578	2,609	2,060	2,084	2,111	2,141	2,165	2,188
NET SURPLUS / (DEFICIT)	8,844	6,972	1,825	1,961	2,552	2,549	3,192	2,940	3,370	3,729	4,010
Transfer to Equity Statement / Adjustment	-	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-
Changes in revaluation surplus - infrastructure, property, plant & equipment	-	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	8,844	6,972	1,825	1,961	2,552	2,549	3,192	2,940	3,370	3,729	4,010

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	2034-35
	Q2 Budget	**Draft Budget**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$ '000	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**
CASH FLOWS FROM OPERATING ACTIVITIES											
Receipts:											
Operating receipts	50,439	52,422	54,762	57,060	59,108	61,035	63,029	65,092	67,225	69,431	71,644
Investment receipts	150	166	170	174	179	184	189	193	199	204	209
Payments:											
Operating payments to suppliers & employees	(38,778)	(39,285)	(41,509)	(42,670)	(44,031)	(45,275)	(46,834)	(48,232)	(49,885)	(51,437)	(53,253)
Finance payments	(1,101)	(1,895)	(1,962)	(1,896)	(1,784)	(1,580)	(1,338)	(1,134)	(889)	(573)	(257)
Net cash provided by (or used in) Operating Activities	10,710	11,408	11,461	12,668	13,472	14,364	15,046	15,919	16,650	17,625	18,343
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts:											
Amounts specifically for new or upgraded assets	8,196	5,691	730	70	70	343	711	70	70	70	70
Sale of replaced assets	523	344	347	391	541	413	425	437	604	462	474
Repayment of loans by community groups	115	120	127	122	107	106	106	111	101	87	26
Payments:											
Expenditure on renewal/replacement of assets	(9,019)	(12,735)	(7,735)	(8,097)	(8,411)	(9,106)	(9,843)	(9,955)	(10,298)	(10,565)	(11,653)
Expenditure on new/upgraded assets	(31,747)	(13,747)	(5,364)	(1,916)	(1,539)	(975)	(1,264)	(2,520)	(1,796)	(1,139)	(1,389)
Loans made to community groups	0	0	0	0	0	0	0	0	0	0	0
Net cash provided by (or used in) Investment Activities	(31,932)	(20,327)	(11,895)	(9,430)	(9,232)	(9,219)	(9,865)	(11,857)	(11,319)	(11,085)	(12,472)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts:											
Proceeds from borrowings	23,500	8,100	750	0	0	0	0	0	0	0	0
Receipt of Funds from Leases	0	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	0
Payments:											
Repayment of borrowings	(3,638)	(714)	(526)	(3,233)	(4,249)	(5,145)	(5,174)	(4,061)	(5,331)	(6,507)	(5,901)
Repayment of Lease	(14)	(7)	0	0	0	0	0	0	0	0	0
Repayment of Bonds and Deposits	0	0	0	0	0	0	0	0	0	0	0
Net cash provided by (or used in) Financing Activities	19,848	7,379	224	(3,233)	(4,249)	(5,145)	(5,174)	(4,061)	(5,331)	(6,507)	(5,901)
Net Increase/(Decrease) in Cash held	(1,374)	(1,540)	(210)	5	(9)	0	7	1	0	33	(30)
Cash at beginning of period	3,135	1,761	221	11	16	9	11	20	23	25	58
CASH AT END OF PERIOD	1,761	221	11	16	9	11	20	23	25	58	28

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	2034-35
	Q2 Budget	**Draft Budget**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$' 000	**$' 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	0
Buildings	3,727	5,121	1,262	1,173	1,184	1,195	1,698	1,369	1,381	1,394	1,544
Recreation	85	976	329	325	334	343	352	362	372	382	393
Transport - Roads & Footpaths	4,306	4,215	4,247	4,588	4,752	5,261	5,436	5,617	5,804	5,989	6,020
Stormwater, Bridges & Floodplain	0	580	0	331	341	351	362	372	383	395	406
CWMS	782	774	489	607	692	801	810	961	1,068	964	991
Equipment - Plant & Vehicles	1,351	750	873	1,000	1,028	1,057	1,086	1,116	1,148	1,287	1,212
Other Assets	96	99	101	104	107	159	163	168	172	177	1,182
	10,347	12,515	7,301	8,128	8,438	9,167	9,907	9,965	10,328	10,588	11,748
New/Upgrade Capital summary: Discretionary											
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	3,084	10,500	887	0	0	0	341	0	0	0	0
Recreation (includes TBP program)	22,015	1,060	298	191	197	203	209	1,819	222	229	235
Transport - Roads & Footpaths	1,543	960	594	97	100	103	106	109	112	116	119
Stormwater, Bridges & Floodplain	1,537	122	1,847	414	427	439	452	466	480	494	509
CWMS	3,166	271	131	34	33	35	31	81	81	81	81
Equipment - Plant & Vehicles	0	465	0	0	0	0	0	0	0	0	0
Other	1,080	887	878	880	749	146	150	154	839	162	467
	32,425	14,265	4,635	1,616	1,506	926	1,289	2,629	1,734	1,082	1,411
Total Capital Expenditure	42,772	26,780	11,936	9,744	9,944	10,093	11,196	12,594	12,062	11,670	13,159
Note: includes internal allocation											

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 $12.291M
  - Next two years run deficits, primarily related to borrowing for large capital program.
  - Lease arrangements for Barossa Park are likely to result in depreciation for the building being on Councils books from 2025-26 previously was predicted to be at least 10 years time – still being worked through.
- 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. Current monthly management techniques significant reduced interest expenses.
  - 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 – meets and exceed asset management plan requirements and is sustainable.

Long Term Financial Plan Summary

LTFP Summary Outcomes:

- Key Performance Indicators:
  - All indicators meet or are better than the key performance targets.
  - 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 89.5% in 2025-26. This is the equivalent of earning $100,000 a year and owing $89,500 on your assets. This is at the upper end of the target but leaves further room for borrowings if necessary. By comparison, the States forecast for 2025-26 114.4% growing to its peak in 2027-28 of 145.2% (source: 2024-25 Mid Year Budget Review)
  - Long term debt is low and by the end of the LTFP period debt is forecast at $3.960M and a net financial liabilities position of 14.1%.
  - 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 3.85% and reduces to 0.22% in 2034-35. This is moderate to low.
    - 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 an estimated amount of $458.321M in net assets and our borrowings outstanding at end of 25-26 is forecast to be $41.268M. This is a ratio of 9.00% this is very low.
  - Asset renewal ratio is better than target over the 10 years and over target in the next two years with the average being 115.6%. In essence this means we are investing more in renewing our assets than we are using them up this results in a progressive improvement in our asset service levels and quality.

Long Term Financial Plan Summary

LTFP Summary Outcomes:

- Key Performance Indicators:
  - Two cautionary notes:
    - Ongoing alignment to current set service levels is maintained to allow time to support the past 6 years of capital infrastructure expansion.
    - Negotiations with the State on Barossa Park and how the lease and licenses could have further impact on the operating position and net financial liabilities of Council.

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 26 April 2025 it will change as the valuer general undertakes what are known as revisits and new land divisions are processed.
- Growth is currently 1.28% in properties and 1.57% in value, this is above the 1% target and is currently modelled to generate the additional review totalling $90K
- If growth is increased (or reduced) the budget will be amended and will result in:
  - A reduction to the 2025-26 and 2026-27 deficit (or increase in the alternative).
  - Increase cash holdings or reduce borrowings at the faster rate (or reduce cash holdings or increase borrowings).
  - The estimated operating and cash impact over the forward estimates is $1.956m improvement on the current estimates.

Valuations

Local Government Categories	Land Use Code	Valuation Change - Rateable		
		25-26	**24-25**	**%**
Residential	1	5,995,290,558.00	5,217,202,791.00	14.9%
Commercial	2	177,598,864.00	176,553,108.00	0.6%
Commercial	3	37,631,429.00	37,471,245.00	0.4%
Commercial	4	330,962,742.00	325,685,057.00	1.6%
Industry - Light	5	25,174,635.00	25,704,678.00	-2.1%
Industry - Other	6	282,811,265.00	284,826,261.00	-0.7%
Primary Production	7	2,026,746,998.00	1,938,545,230.00	4.5%
Vacant Land	8	175,546,737.00	128,668,900.00	36.4%
Other	9	89,404,252.00	88,905,452.00	0.6%
		$ 9,135,479,480.00	**$ 8,223,562,722.00**	**11.2%**

- Rateable valuations have increased 11.1%.
- Current rateable land has increased by 160 properties from 13,418 to 13,590 - 147 of these are vacant land. It is likely during Valuer General revisits a number of these will move from vacant land to residential, reducing the rate revenue outcomes if their valuation does not proportionally increase.

Valuations

Local Government Categories	Land Use Code	Valuation Change – Total Including Non-rateable		
		25-26	**24-25**	**%**
Residential	1	5,997,690,558.00	5,220,682,791.00	14.9%
Commercial	2	177,598,864.00	176,553,108.00	0.6%
Commercial	3	38,571,429.00	38,411,245.00	0.4%
Commercial	4	344,982,478.00	339,281,523.00	1.7%
Industry - Light	5	25,174,635.00	25,704,678.00	-2.1%
Industry - Other	6	283,583,265.00	285,598,261.00	-0.7%
Primary Production	7	2,021,130,298.00	1,947,577,030.00	3.8%
Vacant Land	8	175,785,437.00	134,716,800.00	30.5%
Other	9	237,235,336.00	229,758,364.00	3.3%
		$ 9,301,752,300.00	**$ 8,398,283,800.00**	**10.8%**

- Total valuations have increased 10.8%.
- Current land parcels have increased by 158 properties from 13,989 to 14,147.

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 one altered policy positions to this:
    - Primary industries land rating has been set at a slightly lower rate than residential as per prior policy wishes of Council. Due to the valuation differences this effectively and practically freezes primary production properties rates for a second year running, with the average increase being $10.75 per assessment.
- An unamended rating value would collect $35.976M.
- Current budget targets $34.745M.
- Fixed Charge increases from $438 to $458.

Rating

Key Notes:

- After assessing the data and allowing for the primary industries rating policy position the following summarises the proposed model outcome:
  - General rate increase is a net increase of 3.99% with growth increase of $90K in revenue above the target growth rate being a total revenue increase of 5.59%.
  - Growth is 1.57% in revenue growth and 1.28% in properties.
  - CWMS is increase of 3.44% including 1.88% growth net change 1.56%.
  - Waste is increase of 3.97% including 0.57% growth net change 3.40%.
  - Landscape Levy a reduction of the cost of 2.5%.
- Comparing the average rates and charges levied for existing ratepayers the increase is 3.95% below the target of 4.3%.
- Maintains existing service and approved 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.

Proposed Rating Model

Local Government Categories	Land Use Code	Rate in the $	No. of assessments	24/25 Total Valuations	Total Rates
Residential	1	0.0025402	9887	$ 5,995,290,558.00	$ 19,754,735.08
Commercial	2	0.0045230	256	$ 177,598,864.00	$ 920,069.66
Commercial	3	0.0045230	72	$ 37,631,429.00	$ 202,724.95
Commercial	4	0.0045230	353	$ 330,962,742.00	$ 1,657,244.48
Industry - Light	5	0.0046910	47	$ 25,174,635.00	$ 139,620.21
Industry - Other	6	0.0157470	91	$ 282,811,265.00	$ 4,490,068.99
Primary Production	7	0.0025335	2164	$ 2,026,746,998.00	$ 5,946,797.52
Vacant Land	8	0.0057310	579	$ 175,546,737.00	$ 1,250,630.35
Other	9	0.0046390	141	$ 89,404,252.00	$ 471,996.33
			13,590	**$ 9,141,167,480.00**	**$ 34,833,887.57**
Target Revenue					**$ 34,744,747.00**
Surplus / (Shortfall)					**$ 89,140.57**

Proposed Rating Model Comparison Rate in $ and Rateable Properties

		2025/26		2024/25	
Local Government Categories	**Land Use Code**	**Rate in the $**	**No. of assessments**	**Rate in the $**	**No. of assessments**
Residential	1	0.0025402	9887	0.002762	9868
Commercial	2	0.0045230	256	0.00434	256
Commercial	3	0.0045230	72	0.00434	72
Commercial	4	0.0045230	353	0.00434	354
Industry - Light	5	0.0046910	47	0.00445	48
Industry - Other	6	0.0157470	91	0.01485	91
Primary Production	7	0.0025335	2164	0.00265	2157
Vacant Land	8	0.0057310	579	0.00559	432
Other	9	0.0046390	141	0.0044	140
			13,578		**13,418**

Proposed Rating Model
Average Changes

Local Government Categories	Land Use Code	% Movement Total Valuations	% increase in rate in $	% Increase in total rates	Average 24/25	Average 25/26	Average % increase	Yearly Increase	Per week
Residential	1	14.91%	-8.03%	5.50%	$ 1,897.51	$ 1,998.05	5.30%	$ 100.54	$ 1.93
Commercial	2	0.59%	4.22%	4.80%	$ 3,429.42	$ 3,594.02	4.80%	$ 164.61	$ 3.17
Commercial	3	0.43%	4.22%	4.65%	$ 2,690.60	$ 2,815.62	4.65%	$ 125.02	$ 2.40
Commercial	4	1.62%	4.22%	5.80%	$ 4,424.68	$ 4,694.74	6.10%	$ 270.07	$ 5.19
Industry - Light	5	-2.06%	5.42%	3.11%	$ 2,821.04	$ 2,970.64	5.30%	$ 149.60	$ 2.88
Industry - Other	6	-0.71%	6.04%	5.30%	$ 46,860.13	$ 49,341.42	5.30%	$ 2,481.29	$ 47.72
Primary Production	7	4.55%	-4.40%	0.75%	$ 2,736.56	$ 2,748.06	0.42%	$ 11.49	$ 0.22
Vacant Land	8	36.43%	2.52%	41.13%	$ 2,051.24	$ 2,159.98	5.30%	$ 108.74	$ 2.09
Other	9	0.56%	5.43%	6.05%	$ 3,178.99	$ 3,347.49	5.30%	$ 168.51	$ 3.24
		11.16%			**$ 2,459.11**	**$ 2,563.20**	**4.23%**	**$ 104.09**	**$ 2.00**
		Commercial Combined			$ 10,544.69	$ 11,104.39	5.31%		

Proposed Rating Model
Share of Rates Burden

Local Government Categories	Land Use Code	Share of Rates Burden		
		25-26	**24-25**	**Change**
Residential	1	56.71%	56.75%	-0.04%
Commercial	2	2.64%	2.66%	-0.02%
Commercial	3	0.58%	0.59%	-0.01%
Commercial	4	4.76%	4.75%	0.01%
Industry - Light	5	0.40%	0.41%	-0.01%
Industry - Other	6	12.89%	12.92%	-0.03%
Primary Production	7	17.07%	17.89%	-0.82%
Vacant Land	8	3.59%	2.69%	0.90%
Other	9	1.35%	1.35%	0.01%
		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 $25K or 0.8% for following primary reasons:
  - Contract is aligned to quarterly amendments for fuel.
  - General CPI increases.
  - Growth of service.
- New contract commences in 2025-26 with increased CPI impacts of the contract mainly impacting from 2026-27, recommended model increases charges from this year to buffer future years run a small surplus and offset larger increases in future years.
- Net cost of service is $3.223M
- Net proposed revenue $3.349M.
- Cautionary note bin data still having final reconciliation being undertaken and does not model Concordia growth into the current forward estimates.

Proposed Waste Service Charge

Key Notes:

- Model proposes 3.97% of which 0.57% is current growth resulting in a net change of 3.4% or $10.95 for someone receiving all three services (refuse, recycling and green organics).
- Refuse summary:
  - Currently estimated 12148 services (not including Council's own bins) amounting to 631,700 lifts per annum.
  - Service charge going from $133 to $137.85 for 140Ltr bin.
  - Service charge going from $174 to $180.00 for 240Ltr bin
- Recycling summary:
  - Currently 11948 (not including Council's own bins) services amounting to 310,650 lifts per annum.
  - Service charge going from $70.50 to $73.20 – all 240 Ltr bins.
- Green Organics:
  - Currently 9106 services amounting to 236,750 lefts per annum.
  - Service charge going from $72 to $75.40 – 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 $130K or 3.75%.
- Net cost of service is $3.607M
- Net service charge and service rate revenue is proposed to collect $3.561M.
- Model proposes 3.44% increase in revenue, it is buffered by growth in services of 2.04% resulting in a net increase of 1.40% or $10.50 for the average residential ratepayer and $13.61 for the average non-residential ratepayers.
- Currently there are 8,344 service connections.
- Residential service charge to increase from $396.50 to $407.00 or 2.75%.
- Non-residential service rate to decrease from 0.000932 to 0.00091 per rate in the dollar with the average amount increasing from $819.65 to $833.26 or $13.61 being 2.19%.
- Residential service charge for vacant allotments of $128.45 from $128 or 2.76%.

Proposed Landscape Levy

Key Notes:

- Council distribution has reduced by 2.5%
- Reduction in levy rate from 0.0001036 to 0.000089 or -14.9%
- Average cost reduced from $63.38 to $58.58 for relevant assessments

Rate and Service Charges Summary

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

	2024/25 (as adopted)	2025/26 (estimated)		Change	Comments
General Rates Revenue					
General Rates (existing properties)	$32,996,287	$34,314,303	*(a)*	3.99%	
General Rates (new properties)		$519,584	*(b)*	1.57%	
General Rates (GROSS)	**$32,996,287**	**$34,833,888**	*(c)*		
Less: Mandatory Rebates	($574,290)	($598,562)	*(d)*		
General Rates (NET)	**$32,421,996**	**$34,235,326**	*(e)*	**5.59%**	
	(e)=(c)+(d)				
Other Rates (inc. service charges)					
Regional Landscape Levy	$851,306	$828,505	*(f)*		The Regional Landscape Levy is a State tax, it is **not retained** by council.
Waste collection	$3,144,324	$3,348,755	*(g)*		Increased costs of contract and disposal and general operations.
CWMS	$3,442,556	$3,560,699	*(h)*		Increased costs of general costs and general operations
	$39,860,183	$41,973,285			
Less: Discretionary Rebates	($153,070)	($175,725)	*(i)*		
Expected Total Rates Revenue	**$39,707,113**	**$41,797,560**	*(j)*	**5.26%**	
	(m)=(e)+(g)+(h)+(i)				

Estimated growth in number of rateable properties

Number of rateable properties	**13,418**	**13,590**	*(k)*	**1.28%**
	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

Average per rateable property	**$2,459**	**$2,563**	*(l)*	**4.23%**

Estimated average rates and service charges for resident receiving all serices

Average per rateable property	**$3,013**	**$3,133**		**3.95%**

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

Rate and Service Charges Summary

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 (excluding fixed charge)

	Total expected revenue			No. of rateable properties		Average per rateable property				Cents in the $
	2024/25	**2025/26**	**Change**	2024/25	**2025/26**	2024/25	**2025/26**		**Change**	**2025/26**
Land Use (General Rates - GROSS)										
Residential	$14,409,914	**$15,229,237**	**5.7%**	9868	**9887**	$1,460	$1,540	*(p)*	**$80**	**0.002540**
Commercial - Shop	$766,240	**$803,280**	**4.8%**	256	**256**	$2,993	$3,138	*(p)*	**$145**	**0.004523**
Commercial - Office	$162,625	**$170,207**	**4.7%**	72	**72**	$2,259	$2,364	*(p)*	**$105**	**0.004523**
Commercial - Other	$1,413,473	**$1,496,944**	**5.9%**	354	**353**	$3,993	$4,241	*(p)*	**$248**	**0.004523**
Industry - Light	$114,386	**$118,094**	**3.2%**	48	**47**	$2,383	$2,513	*(p)*	**$130**	**0.004691**
Industry - Other	$4,229,670	**$4,453,429**	**5.3%**	91	**91**	$46,480	$48,939	*(p)*	**$2,459**	**0.015747**
Primary Production	$5,137,145	**$5,134,764**	**0.0%**	2157	**2164**	$2,382	$2,373	*(p)*	**-$9**	**0.002534**
Vacant Land	$719,259	**$1,006,058**	**39.9%**	432	**579**	$1,665	$1,738	*(p)*	**$73**	**0.005731**
Other	$391,184	**$414,746**	**6.0%**	140	**141**	$2,794	$2,941	*(p)*	**$147**	**0.004639**
Total Land Use	**$27,343,897**	**$28,826,760**	**5.4%**	**13,418**	**13,590**	**$2,038**	**$2,121**	*(p)*	**$83**	

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

Fixed Charge

	Total expected revenue				Charge			
	2023/24	**2024/25**	**Change**		2023/24	**2024/25**		**Change**
Fixed Charge	$5,652,390	**$6,007,128**	**6.3%**		$438	**$458**	*(q)*	**$20.00**

This revenue amount is **included** in the General Rates GROSS figure at (c) *and includes $101,000 of growth from new properties.*

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 which predominantly affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements (Note: Site Value will 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 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.

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 within that category in the relevant financial year.

(q) A fixed charge can be levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge can be levied against two or more pieces of adjoining land (whether intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier. Also if two or more pieces of rateable land within the area of the council constitute a single farm enterprise, only one fixed charge may be imposed against the whole of the land.

Attachments – Draft Annual Business Plan and Budget with LTFP Update



ANNUAL BUSINESS PLAN AND BUDGET 2025/26

Incorporating the review of the Long Term Financial Plan for 2025/26 to 2034/35

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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



What a 2024-25 for the Barossa a unique and highly desirable tourism destination and delivery of some amazing projects, starting new ones and ever supporting our growing community. 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. This annual business plan and budget is the first adopted under our new Community Plan and Corporate Plan framework.

Our 2025/26 budget proposes a net increase of 3.95% average increase in general rates and charges to existing ratepayers, who receive all services, to deliver expanded services, deliver on ever growing service standards, investing more in infrastructure and delivering our largest internal reform ever as we position ourselves for the Concordia development and strive to make savings and efficiencies through a 3-year implementation of organisation reforms in our processes, technology and use of emerging systems. There is also growth in new properties, currently forecast at 1.57% in additional revenue.

Highlights within our 2025/26 budget include:

- Transport, stormwater, bridges and footpath infrastructure investment of $7.688m consisting of:
  - $2.163m for maintenance of road, bridge, footpath, kerbing assets and road vegetation and tree management.
  - $1m to commence a two year redevelopment of stormwater, footpath and Yetti Road subject to a successful road grant application.
  - $2.828m for renewal and upgrading of roads being road resheeting and resealing of existing assets.
  - $400,000 per to undertake the final year of sealing Keyneton Road.
  - $580,000 for stormwater and bridge projects.
  - Footpath renewal allocation this year of $525,000.
  - $100,000 allocated to continue the work of the State to connect Birdwood to Mt Pleasant via a rubble track following the old rail corridor.
  - Streetscaping projects $92,000.

- $15m in project funding under The Big Project for the Barossa Creative Industries Centre, with $6.9m funded by the Commonwealth and a further $500,000 from the State. With the completion of the Rugby, Soccer and Barossa Park developments work are underway on the next phase of investments including Williamstown oval repurposing, Stockwell second oval and equestrian investment at Talunga Park (all being ready for future funding opportunities in the next 10 year long term plan).

- $1.045m in 2025/26 for Common Wastewater Management System upgrades and expansion to support population growth and service needs

- Other key direct investments in maintenance and service provision of note are:
  - Management of halls and community facilities $498,000
  - Sport and recreation parks and facilities and pools $2.833m
  - Parks, gardens, playgrounds and open space $1.298m
  - Community Wastewater Management Systems $1.884m
  - Library services and facilities $1.669m
  - Caravan parks $1.989m
  - Waste management $3.457m
  - Community transport, home assistance, Barossa Gallery and general community programs $1.463m
- Investment in a new enterprise system is budgeted but subject a full business case over 3 years total capital investment $1.986m

- Subject to funding support grants and third parties:

  - Lighting upgrades at Nuriootpa Centennial Park and Angas Recreation Park $880,000 to 300 lux.
  - Redevelopment of the Nurioopta Centennial Park netball and tennis courts $920,000

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

Public Consultation Start	14 May 2025
Public Consultation 1 Hour for Public Attendance	4 June 2025
Public Consultation Submissions Close	6 June 2025
Proposed Adoption	17 June 2025

CONTACT US

You are welcome to contact Council if you have questions regarding the Annual Business Plan and Budget 2025/26 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 1.1	Draft Council adopted for Public Consultation	12 May 2025

OUR VISION

To create a vibrant and growing community where people support one another and come together to have fun and foster a sense of belonging, community spirit and connection to the Barossa.

OUR MISSION

OUR MISSION AS SHARED CUSTODIANS OF THE BAROSSA IS TO CULTIVATE AN IDENTITY THAT CELEBRATES DIVERSITY, EMBRACES INCLUSIVITY AND PROMOTES A PROSPEROUS FUTURE. WE STRIVE TO BE PREPARED AND TAKE A PLANNED AND THOUGHTFUL APPROACH TO BUILDING OUR FUTURE, ONE THAT IS WELCOMING TO ALL.

OUR VALUES

Pride:

We take pride in building strong communities in alignment with our environmental, social and governance framework.

Courageous Leadership:

We value courageous leadership by being visionary, bold and innovative and taking proactive and positive action.

Community Spirit:

We value our people and their cultural heritage, our landscapes and vistas, our food and wine, and our unique character.

Inclusiveness:

We value diversity of people, inclusion, accessibility, and tolerance.



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

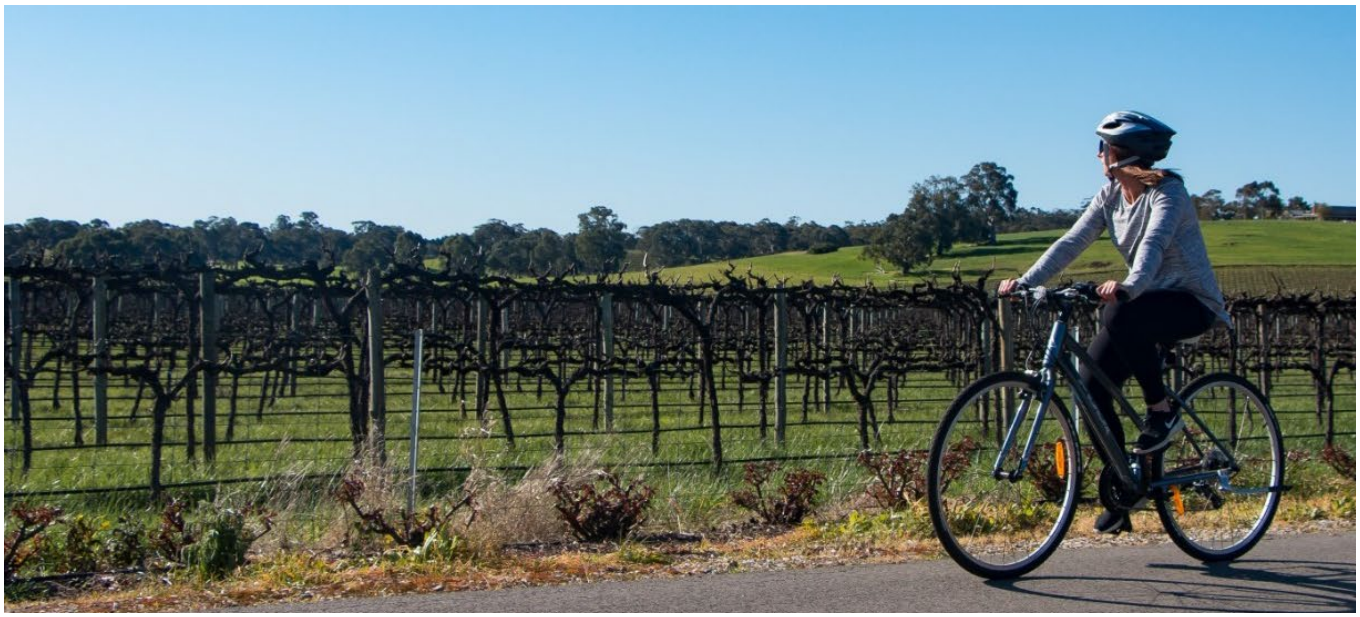
Area of Council ..... 893.5 km^2

Number of Rateable Assessments 13,590

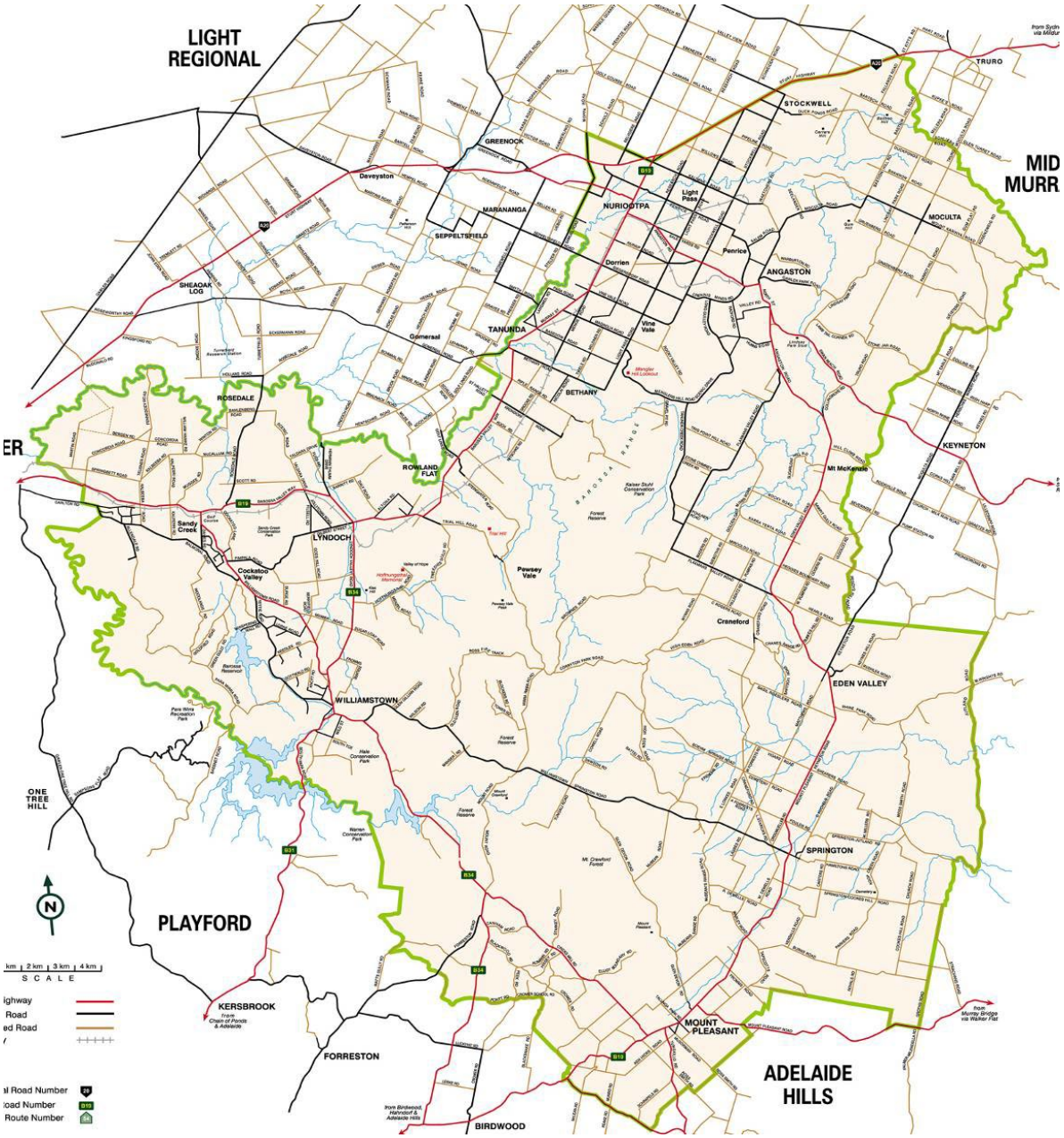
Number of Non-Rateable Assessments 557

OUR TOWNSHIPS

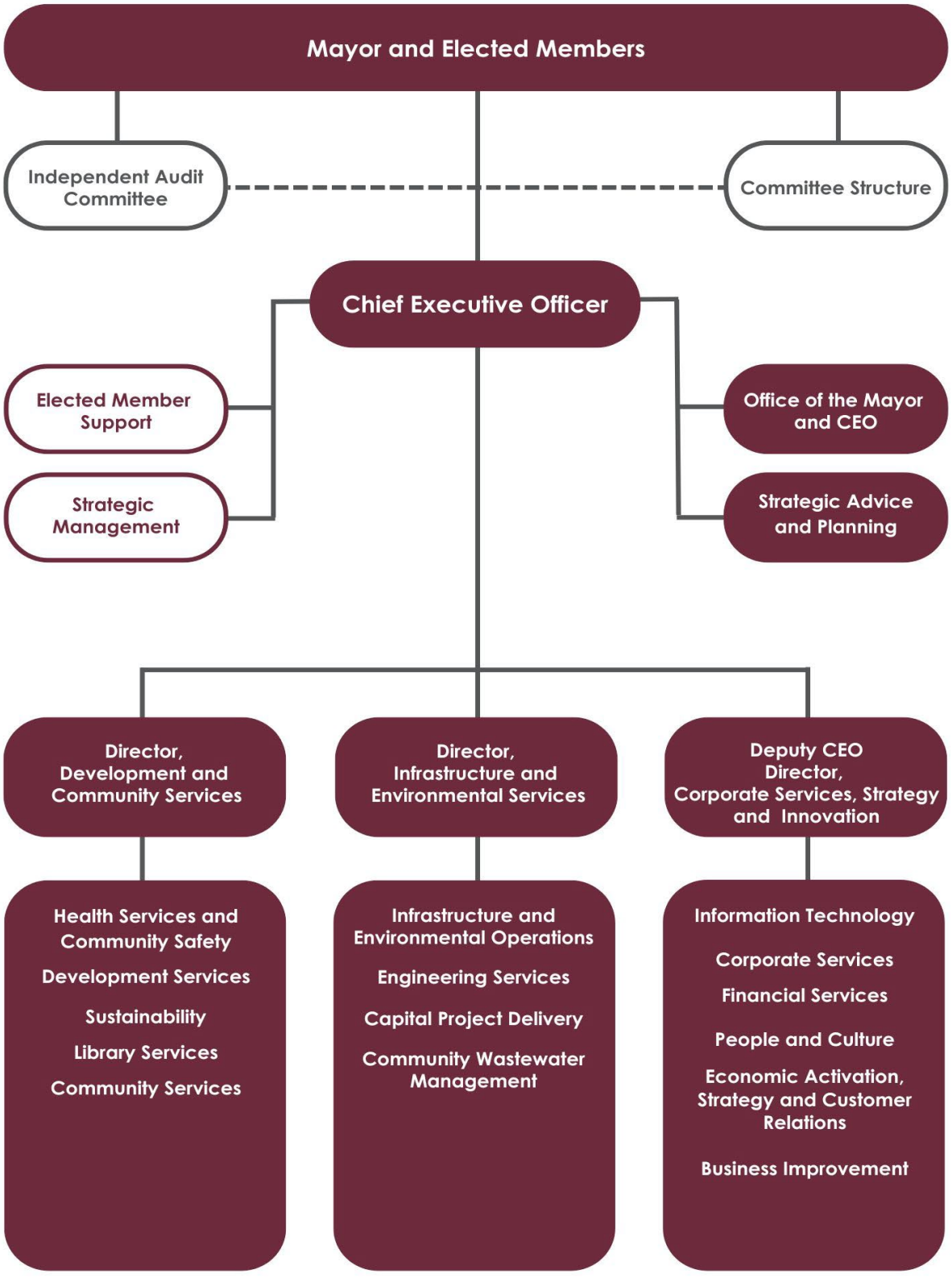
Altona, Angaston, Barossa Goldfields, Bethany, Cockatoo Valley, Concordia, Craneford, Cromer, Dorrien, Eden Valley, Flaxman Valley, Kalbeeba, Krondorf, Light Pass, Lyndoch, Moculta, Mount Crawford, Mount McKenzie, Mount Pleasant, Nuriootpa, Penrice, Pewsey Vale, Rosedale, Rowland Flat, Sandy Creek, Springton,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



COUNCIL AREA MAP



ORGANISATIONAL STRUCTURE



OVERVIEW

Net Rate and Service Revenue	$41.964m
Other Operating Revenue	$10.623m
Operating Expenditure	$52.928m
Net Operating Position Surplus / (Deficit)	($0.341m)
Capital Income	$5.691m
Capital Expenditure (assumes 100% delivery achieved not including carried forward projects)	$26.780m
Capital Expenditure (projects underway and carried forward funds from 2024-25)	$120,000
New Borrowings	$8.100m

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 2024 - 2044, 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 $499.75m of infrastructure, property and plant and equipment 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.

2025/26 GENERAL RATE AND SERVICE CHARGES SUMMARY

General Rate (Excl. Growth)	Net Revenue Increase	3.99%
Refuse, Recycling and Green Organics	Service Charge Increase	$10.95
CWMS	Service Charge Increase	$10.50
Landscape Levy (collected on behalf of the State Government)	Service Rate Decrease	-$4.80

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 Consumer Price Index for Adelaide all groups is 2.2% as at the March 2025 quarter.
- The underlying inflation rate as measured by the trimmed median Consumer Price Index is 2.9% as at the March 2025 quarter.
- Operating costs have been estimated from current known escalation costs, trends in costs associated with service delivery and contractual commitments.
- Increase in enterprise agreement costs average 3.11%.
- Servicing of borrowings will increase over the next 3 years to support infrastructure build.

KEY FEATURES

A comprehensive capital works program of $26.780m. The program includes $5.175m for transport assets renewal and upgrading (resealing and resheeting of roads, replacement footpaths, kerbing); drainage and bridge works $0.702m, Community Wastewater Management Systems (CWMS) $1.045m, buildings renewal of $0.620m and $1.215m for plant and equipment including a new community bus. Net expenditure of $15.0m for the Creative Industries Centre is our headline investment for 2025-26.

Council's core system is reaching end of life in 2027 and the next three years investment of approximately $1.986M is planned for necessary capital replacement of the core system and subject to a final business case many interfacing systems to achieve a modern customer focussed, secure, simpler and efficient technology solution and prepare for growth and expansion of services in the Council area for the next decade to come. The net increase in annual annualised net present value of the operating costs of a new cloud based and enterprise system is approximately $478,500 per annum.

STRATEGIC DIRECTIONS

The Barossa Council's Community Plan 2024-2044 was adopted by Council on 20 August 2024. 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:

- Pride
- Courageous Leadership
- Community Spirit
- Inclusiveness

The Community Plan is based on the Environment Social and Governance framework and focusses strategic decision making and operational delivery on 5 key pillars:

1. Our Community
2. Our Economy
3. Our Environment
4. Our Places
5. Our Council

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 2025/26 is identified as one or more of the following four roles and relates to the Community Plan strategies as outlined in the following tables.

OUR COMMUNITY



Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.

Strategic Outcome	Role
Our community is welcoming, vibrant and safe.	Leader Provider/Regulator Advocate Facilitator/Partner
Our services and facilities are accessible.	Leader Provider/Regulator
We have a healthy respect for our diversity, character and history and are welcoming and supportive of all people.	Leader Provider/Regulator Advocate Facilitator/Partner
We support and advocate for sound planning and community outcomes in the implementation of the Concordia development in alignment with Councils vision, mission and principles for this development.	Leader Provider/Regulator Advocate Facilitator/Partner

OUR ECONOMY



Implementing economic development strategies to support future growth opportunities and a diversified and resilient economy showcasing the Barossa rural and regional character.

Strategic Outcome	Role
We strive to support income and job stability and growth for the future in support of quality of life outcomes.	Leader Provider/Regulator Advocate Facilitator/Partner
We partner with and support local business.	Leader Provider/Regulator
We are a destination of choice.	Leader Provider/Regulator Advocate Facilitator/Partner
We look to maximize community economic return	Leader Provider/Regulator Advocate Facilitator/Partner

OUR ENVIRONMENT



Our Environment

Supporting a sustainable Barossa.

Strategic Outcome	Role
We support actions that manage our environment for future generations.	Leader Provider/Regulator Advocate Facilitator/Partner
We sustainably manage our resources and encourage sustainable practices.	Leader Provider/Regulator Advocate Facilitator/Partner

OUR PLACES



Our Places

Our places and spaces enhance the liveability, retain rural and regional character and diversity of our communities.

Strategic Outcome	Role
Our places are planned, managed, and sustainable.	Leader Provider/Regulator Advocate Facilitator/Partner
We have connected transport infrastructure and networks.	Leader Provider/Regulator Advocate Facilitator/Partner
We plan for and deliver infrastructure to enhance our places.	Leader Provider/Regulator Advocate Facilitator/Partner

OUR COUNCIL



Our Council

We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.

Strategic Outcome	Role
We deliver a quality customer experience based on a willingness to innovate and drive change.	Leader Provider/Regulator
We are financially sustainable and take a planned and long-term approach to investment.	Leader Provider/Regulator
We have sound asset management services.	Leader Provider/Regulator
We have strong relationships, and where appropriate, partner with our community, industries, stakeholders, the Local Government sector and Governments.	Leader Provider/Regulator
We have a safe, healthy, and resilient workforce.	Leader Provider/Regulator

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;

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.

The projected 2025/26 Financial Statements for the Authority is included within Council's financial statements contained within 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 $36,469 is included for the operational and maintenance subscription. Council has a share in the Net Assets of $2,239k as at 30 June 2024.

SERVICE PROVISION

OFFICE OF THE MAYOR AND CEO

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

CORPORATE SERVICES STRATEGY AND 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, Tourism Services.

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.

2025/26 KEY ACTIVITIES

The following key activities represent strategic actions in Council's Corporate Plan that are set as specific works during the 2025-26 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.

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
CS2-1 Support the build and prepare for commissioning of the new creative industries centre and enact the approved strategic and operational plans	Art and Culture
CS4 – 1 Undertake a review of Caravan Park service levels, policy settings and service delivery model – carried over from 2024-2025 financial year.	Caravan Parks
CS4 – 2 Implement approved Transition Plan for NCPA into Council operations	Caravan Parks
CS6-1 Commence implementation of outcomes of the Community Development and Governance Framework.	Community
CS10-1 and CS17-1 Continue to partner with industry to achieve a long-term sustainable water supply and security to the Barossa (see CS17-1).	Economic Development and Natural Resources
CS11–1 Develop and identify market positioning for large event attraction based on Brand Barossa and infrastructure investment opportunities.	Events
CS12-1 Review the requirements for an electronic bookings management system and provide recommendation for future improvements – carried forward from 2024-25	Facilities and Community Land
CS15-1 and BS13-1 Commence implementation of agreed Growth and Infrastructure Investment Strategy actions commencing with employment land provision and character area needs.	Land Use and Development
CS15-2 Commence implementation of planning, infrastructure, land division and operational needs to support Concordia Growth Area.	Land Use and Development
CS19-1 Continue to develop ongoing relationships with Ngadjuri, Peramangk and Kaurna Nations and potential pathways for reconciliation and recognition	Social Inclusion
BS1–1 Complete business case for core system replacement and commence implementation of approved outcomes.	Business Technology
BS4-1 Commence preparation and implementation of legislative requirements for November 2026 Local Government Elections	Council and Committees
BS7-1 Complete final components of a review of the Office of the Mayor and CEO function, structure, service delivery model (part carried forward from 2024-25)	Governance
BS10-1 Implement the agreed training and development framework (carried over from 2024-25).	People and Culture
BS11-1 Develop rolling Strategic Forward procurement plan for key areas of spend	Procurement

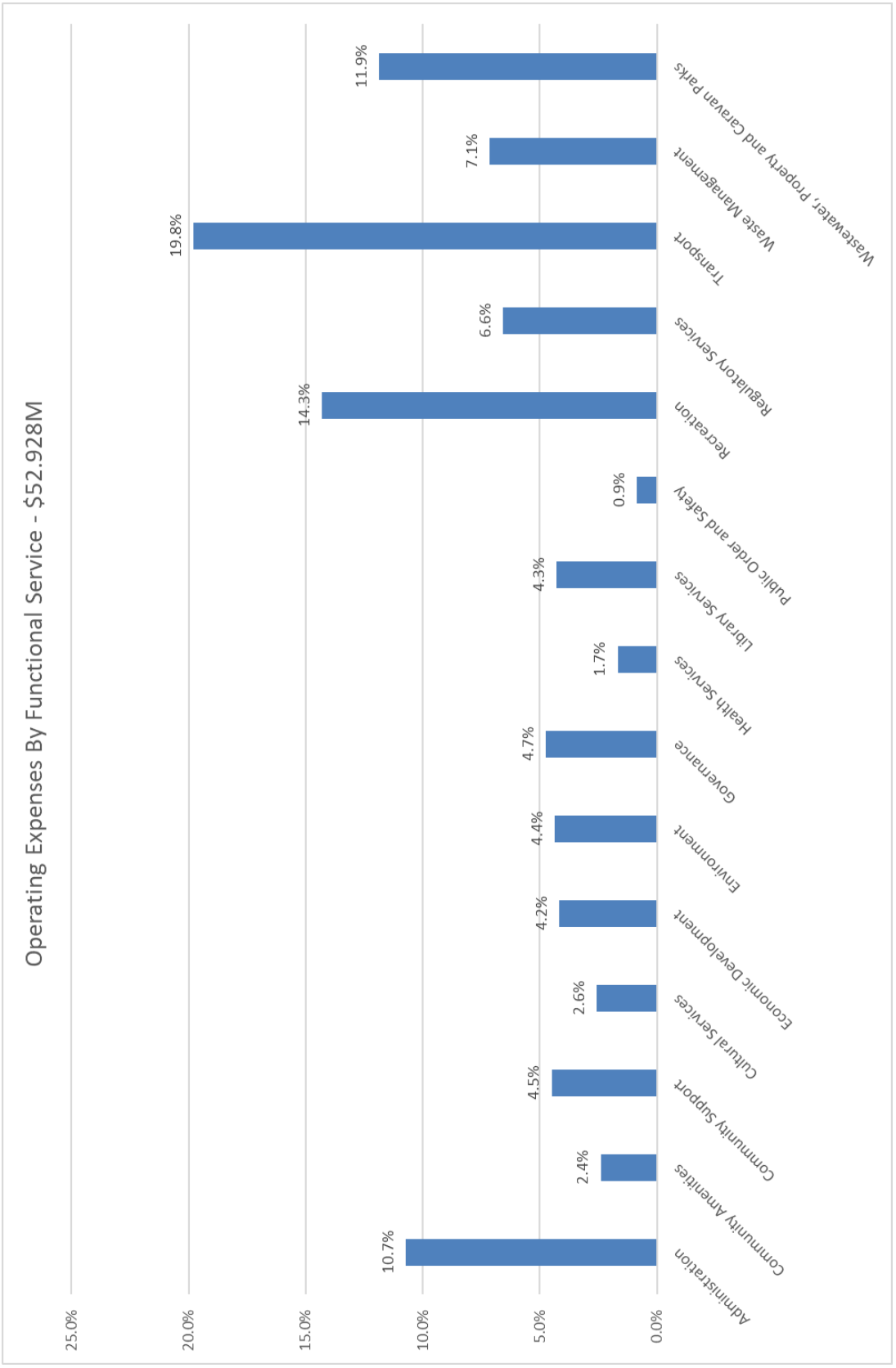
2025/26 OPERATING EXPENDITURE

In support of service provision for 2025/26

The following graph shows operating expenditure for the 2025/26 year by the following functions in support of the provision of the services outlined. Full cost attribution has been applied to the 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 Expenses By Functional Service - $52.928M
Wastewater, Property and Caravan Parks
11.9%
Waste Management
7.1%
Transport
19.8%
Regulatory Services
6.6%
Recreation
14.3%
Public Order and Safety
0.9%
Library Services
4.3%
Health Services
1.7%
Governance
4.7%
Environment
4.4%
Economic Development
4.2%
Cultural Services
2.6%
Community Support
4.5%
Community Amenities
2.4%
Administration
10.7%
25.0%
20.0%
15.0%
10.0%
5.0%
0.0%

2025/26 CAPITAL INVESTMENT

In support of service provision for 2025/26

Capital Program 2025/26	
Description	**2025/26 Budget**
(Items noted as 'Carried Forward' are items transferred from 2024/25 Budget)	
Development and Community Services	**98,487**
Library books	98,487
Infrastructure and Environmental Services	**24,874,469**
Building Renewal	**429,000**
Mount Pleasant Hall - Salt damp treatment& repairs	18,000
Old Union Chapel - Flooring replacement	42,000
Tanunda CWA Hall - Replacement of rear doors & window frames	12,000
The Rex - Carpet replacement & floor repairs	65,000
The REX - Balance Tank Lid Repairs	28,000
Moculta Recreation Park - Door replacement	9,000
Angaston Show Hall - Roof replacement	75,000
Public Toilet Renewal Program - TBA	120,000
Williamstown Pool - Chemical Controller replacement	30,000
Office / Depot renewals	30,000
Footpath Renewal and New	**625,000**
Allen Street Angaston Bitumen - Spray Seal	20,000
Eliza Street Williamstown Bitumen - Spray Seal	30,000
Park Street Angaston Bitumen - Spray Seal	50,000
Kegel Club Tanunda Bitumen - Spray Seal	10,000
Barossa Valley Way Lyndoch Paved; Pavers	40,000
Kindler Avenue Bridge Nuriootpa Bitumen - Spray Seal	20,000
Peppertree Grove Estate Stockwell Paved; Pavers	30,000
Queen Street Williamstown Paved; Pavers	30,000
Murray Street Angaston Paved; Pavers	20,000
Noske Street Lyndoch Bitumen - Spray Seal	15,000
Evans Street Angaston Bitumen - Spray Seal	30,000
Radford Road Angaston Bitumen - Spray Seal	20,000
Valley Road Angaston Bitumen - Spray Seal	60,000
Jubliee Ave Angaston Bitumen - Spray Seal	25,000
Gramp Ave Angaston Bitumen - Spray Seal	25,000

Park Road Angaston Bitumen - Spray Seal	30,000
Evans Street Angaston Bitumen - Spray Seal	20,000
Birdwood to Mt Pleasant Cycle and Walking Link (rubble track)	100,000
Provision for treatments around Nuriootpa High School to be agreed with the State	50,000
The Big Project, Recreation, Sport and Open Spaces	**15,880,000**
Creative Industries Centre	15,000,000
Angaston and Nurioopta Oval Lighting Upgrade (subject to successful grant application)	880,000
Motor Vehicles, Plant and Equipment	**1,215,300**
General Inspector, Office, and Other Vehicles	330,000
Community Transport Vehicles	68,800
Community Transport 18 Seater Bus	300,000
Minor Plant – Depots	51,500
New Dual Cab Truck for Open spaces	125,000
New Skidsteer with attachments	280,000
New Trailer for Skidsteer	60,000
Playgrounds	**107,500**
Playgrounds New and Upgrade	77,500
Playground Equipment Renewal	30,000
Road Resheeting	**1,600,111**
Allendale Kalbeeba	174,380
Drogumueller Springton	104,812
L Staricks Springton	149,600
Cromer Cromer	245,837
High Eden Springton	34,521
High Eden Springton	208,817
Suger Loaf Hill Mount McKenzie	8,502
Sieboths Flaxman Valley	150,793
Heggies Range Flaxman Valley	50,662
Berryfield Lyndoch	108,472
Gruenberg Moculta	170,447
Woodlands Williamstown	74,741
Hamiltons Road Springton	118,527
Road Resealing	**1,105,961**
Krondorf Road Tanunda	284,915
Grocke Road Tanunda	20,987
Nitschke Road Tanunda	19,572
Lily Farm Road Krondorf	23,512
Barossa Court Lyndoch	122,640

Gordon Street Lyndoch	37,796
Margaret Street Lyndoch	107,829
Baird Street Nuriootpa	114,118
Siegersdorf Road Tanunda	78,973
Light Pass Road Tanunda	131,288
Rifle Range Road Bethany	25,725
Hermann Thumm Drive Lyndoch	132,619
Unallocated	5,987
Road Construction / Reconstruction / Other	**1,400,000**
Keyneton Road Keyneton – year 3 of 3 – from gravel to two coast sealed surface	400,000
Yetti Road – Stormwater, Road and Footpath – Year 1 of 2 (depending on Special Local Roads Grant Funding approval)	1,000,000
Kerbing Section Upgrades	**121,500**
Gramp Ave Angaston	9,500
Murray Street Angaston	9,000
Magnolia Street Tanunda	12,500
Melrose Street Mount Pleasant	30,500
Murry Street Tanunda	25,500
Gilbert Street Lyndoch	34,500
Stormwater	**312,120**
Stormwater Inlet Capacity Upgrade, Langmeil Road / Basedow Creek, Tanunda	75,000
Stormwater Culvert Crossing - Trial Hill Road, Pewsey Vale	65,000
Stormwater Culvert Crossing - Pimpala Road, Cockatoo Valley	120,000
Stormwater kerbing and SEP - 145 Murray Street, Nuriootpa	17,120
Williamstown Ped Footbridge - Williamstown	35,000
Bridges	**267,906**
Glen Gillian Bridge, Williamstown - Repair	60,000
Springton Road Bridge (Portuguese Bridge), Mount Crawford - Repair	90,000
Robin Bridge Nuriootpa, Repair gabion rock system	100,000
Unallocated Contingency	17,906
Streetscaping	**91,500**
Streetscaping – unallocated	91,500
Community Wastewater Management System (CWMS)	**1,000,107**
Gravity Mains Asset Management	60,000
Network Pump Station	400,000
Rising mains and Infrastructure	178,032
Nuriootpa WWTPt	48,225
Springton WWTPt	11,850
Stockwell WWTPt Reuse Lagoon 2	240,000

Operation Emergency IP and Manhole Repairs/Replacement	30,000
Operation Emergency Drain Repairs	20,000
Operation Construction of New IP due to planning errors	12,000
Project Management Costs for Capital Projects	**718,464**
Project Management Costs	718,464
Corporate Services and Business Innovation	**886,502**
Telecommunications and Mobile Refresh (Carried over from 2024/25)	145,000
Hardware Refresh – Purchase Current Contract Out	279,000
Defibrillator (approximately 20 required to meet new legislative requirements)	60,000
Core System Replacement (subject to final business case) Year 1 of 3	363,177
Core System Replacement Project Management Costs	39,325
Nuriootpa Centennial Park Authority	**920,000**
Nuriootpa Netball and Tennis Court Reconstruction (subject to grant funding)	920,000
Grand total	**26,779,458**

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 2024/25 budget.

2025/26 GRANTS, CONTRIBUTIONS AND ASSET SALES

Grants, Contributions and Asset Sales 2025/26	
Description	**2025/26 Budget**
	6,022,842
Creative Industries Centre – Growing Regions Fund Program and State Open Spaces Fund	3,480,500
Angaston and Nurioopta Lighting Upgrades – Grants, Contributions from Clubs and NCPA	880,000
Library Books	82,942
Yetti Road Construction – Year 1 of 2 – Special Local Road Grant	660,000
Nurioopta Netball and Tennis Courts Reconstruction – State Grant, Contributions from Clubs	600,000
Disposal Revenue from Computer Hardware	100,000
Vehicle and Equipment Trade-in Sales - Motor Vehicles and Plant	219,400
Grand total	**6,022,842**

2024/25 OPERATING BUDGET

Council is budgeting expenditure of $68.092m in 2025/26 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 estimated in this plan. It is budgeting to receive $5.691m in additional grants and contributions for capital programs the net investment for Council therefore being $62.401m.

OPERATING REVENUE

The 2025/26 Budget provides for operating revenue increase from the 2024/25 second quarter Budget Update of $50.590m to $52.486m. Recurrent revenue streams of Council are:

$m	%	Type	Description
41.964	79.80%	General Rates and Service Charges	General rates on properties as well as service rates (i.e. sewerage and refuse/recycling rates).
4.177	7.94%	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.
4.651	8.84%	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.
0.888	1.69%	Investment, Reimbursements and Other Income	Interest received on Council's internal cash reserves and deposits, Reimbursements for work undertaken and Other Income.
0.907	1.73%	Statutory Charges	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.
52.587	**100%**	**Total**	

OPERATING EXPENDITURE

The 2025/26 Budget provides for operating expenditure to increase from the 2024/25 second quarter Budget Update of $51.433m to $52.928m. 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
20.164	38.10%	Employee Costs	All labour related expenses such as wages and salaries, and on-costs such as allowances, leave entitlements and employer superannuation.
19.129	36.14%	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.
11.615	21.94%	Depreciation and Amortisation Charges	Annual consumption of Council's fixed assets (e.g. infrastructure, equipment, buildings, etc) over their useful lives and other assets such as computer systems.
2.020	3.82%	Finance Costs	Costs of financing Council's activities through borrowings.
52.928	**100%**	**Total**	

Council plans to raise a net sum of $34.226m from general rates in 2025/26 (which includes growth of 1.57% in revenue growth from an increase of rateable properties, fines, interest, and rebates), this 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 is 3.99% plus 1.57% in additional revenue from new properties. Our number of property assessments has grown by 1.28%, this is above the target rate of 1.00%.

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.

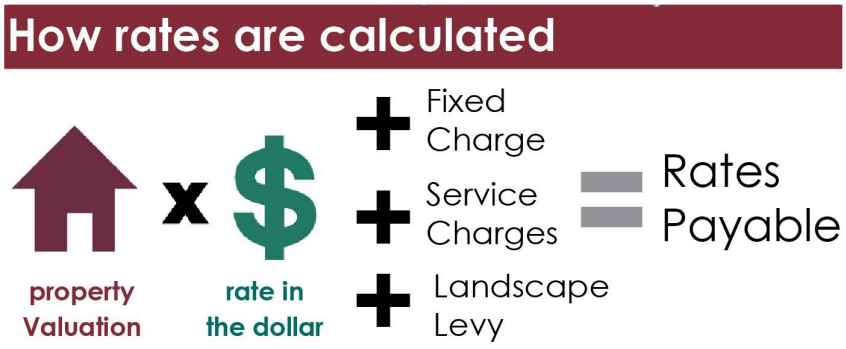
Council considers that this method provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

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 26 April 2025 was $9,141,167,480, an increase of 11.2% or $917.605M over last year. The table includes valuation movements within Local Government Categories, eg. vacant land to residential for house builds.

Local Govt. Category	Total Valuation Movement
Residential	14.9%
Commercial	1.2%
Industry – Light	-2.1%
Industry – Other	-0.7%
Primary Production	4.5%
Vacant Land	36.4%
Other	0.6%



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 32.

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 $438 to $458 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 3.5%, however through distribution of the levy Council contributions has reduced by a net amount of 2.5% reducing the average levy by $4.80.

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. $3.561m for the service rates and charge for providing community wastewater management systems.
2. $3.349m 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 2024/25 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 $396.50 to $407.00. The Non-Residential CWMS service rate for each of the townships reduces from $0.000932 per dollar of the property valuation to $0.00091, a reduction of 2.4%. An annual charge for vacant allotments has been increased from $125 to $128.45 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 estimated at $1.045m.

WASTE SERVICES

Overall, the refuse, recycling and green organics collection service charge has been increased from last year at $275.50 to $286.45 per annum. The 140L Refuse Bin has increased from last year at $133 to $137.85. Recycling has increased from last year at $70.50 to $73.20 and Green Organics increased from $72 to $75.40. The refuse collection service rate for 240L bins, available to commercial premises to upsize to 240L, has increased from last year at $174 to $180. The service charges are based on cost increases for collection and disposal.

IMPACT ON RATEPAYERS

The Annual Business Plan and Budget for 2025/26 for general rate revenue excluding growth of 4.07%. Growth from new assessments in value of rate revenue is 1.42% with property growth being 1.19%, above the 1.0% growth target.

The average change per rateable property is $120 per annum or $2.31 per week.

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

	2024/25 (as adopted)	2025/26 (estimated)		Change	Comments
General Rates Revenue					
General Rates (existing properties)	$32,996,287	$34,314,303	*(a)*	3.99%	
General Rates (new properties)		$519,584	*(b)*	1.57%	
General Rates (GROSS)	**$32,996,287**	**$34,833,888**	*(c)*		
Less: Mandatory Rebates	($574,290)	($598,562)	*(d)*		
General Rates (NET)	**$32,421,996**	**$34,235,326**	*(e)*	**5.59%**	
	(e)=(c)+(d)				
Other Rates (inc. service charges)					
Regional Landscape Levy	$851,306	$828,505	*(f)*		The Regional Landscape Levy is a State tax, it is **not retained** by council.
Waste collection	$3,144,324	$3,348,755	*(g)*		Increased costs of contract and disposal and general operations.
CWMS	$3,442,556	$3,560,699	*(h)*		Increased costs of general costs and general operations
	$39,860,183	$41,973,285			
Less: Discretionary Rebates	($153,070)	($175,725)	*(i)*		
Expected Total Rates Revenue	**$39,707,113**	**$41,797,560**	*(j)*	**5.26%**	
	(m)=(e)+(g)+(h)+(i)				

Estimated growth in number of rateable properties

Number of rateable properties	**13,418**	**13,590**	*(k)*	**1.28%**
	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

Average per rateable property	**$2,459**	**$2,563**	*(l)*	**4.23%**

Estimated average rates and service charges for resident receiving all serices

Average per rateable property	**$3,013**	**$3,133**	**3.95%**

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 (excluding fixed charge)

	Total expected revenue			No. of rateable properties		Average per rateable property				Cents in the $
	2024/25	**2025/26**	**Change**	2024/25	**2025/26**	2024/25	**2025/26**		**Change**	**2025/26**
Land Use (General Rates - GROSS)										
Residential	$14,409,914	**$15,229,237**	**5.7%**	9868	**9887**	$1,460	$1,540	*(p)*	**$80**	**0.002540**
Commercial - Shop	$766,240	**$803,280**	**4.8%**	256	**256**	$2,993	$3,138	*(p)*	**$145**	**0.004523**
Commercial - Office	$162,625	**$170,207**	**4.7%**	72	**72**	$2,259	$2,364	*(p)*	**$105**	**0.004523**
Commercial - Other	$1,413,473	**$1,496,944**	**5.9%**	354	**353**	$3,993	$4,241	*(p)*	**$248**	**0.004523**
Industry - Light	$114,386	**$118,094**	**3.2%**	48	**47**	$2,383	$2,513	*(p)*	**$130**	**0.004691**
Industry - Other	$4,229,670	**$4,453,429**	**5.3%**	91	**91**	$46,480	$48,939	*(p)*	**$2,459**	**0.015747**
Primary Production	$5,137,145	**$5,134,764**	**0.0%**	2157	**2164**	$2,382	$2,373	*(p)*	**-$9**	**0.002534**
Vacant Land	$719,259	**$1,006,058**	**39.9%**	432	**579**	$1,665	$1,738	*(p)*	**$73**	**0.005731**
Other	$391,184	**$414,746**	**6.0%**	140	**141**	$2,794	$2,941	*(p)*	**$147**	**0.004639**
Total Land Use	**$27,343,897**	**$28,826,760**	**5.4%**	**13,418**	**13,590**	**$2,038**	**$2,121**	*(p)*	**$83**	

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	$5,652,390	**$6,007,128**	**6.3%**	$438	**$458**	*(q)*	**$20.00**

This revenue amount is **included** in the General Rates GROSS figure at (c) *and includes $101,000 of growth from new properties.*

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 2025/26 is forecast as a deficit of $464,000. The cumulative ten year period operating surplus is forecast at $10.788m surplus, for more information refer to LTFP section within this plan. The Federal Government paid $2.086m from the 2023/24 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	2022/23 Actual $'000	2023/24 Actual $'000	2024/25 Q2 Revised Budget $'000	2025/26 Draft Budget $'000
Result	949	(1,139)	(843)	(341)
Underlying Result		Adjusted for early financial grant payments made in 2022/2023 947		
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 -1.1%.

Year	2022/23 Actual	2023/24 Actual	2024/25 Q2 Revised	2025/26 Draft Budget
Result	2.1%	(2.5%)	(1.7)	(0.6)
Underlying Result		Adjusted for early financial grant payments made in 2022/2023 2.0%		
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	2022/23 Actual $'000	2023/24 Actual	2024/25 Q2 Revised Budget $'000	2025/26 Draft Budget $'000
Result	9,238	17,169	37,608	47,049
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	2022/23 Actual	2023/24 Actual	2024/25 Q2 Revised Budget	2025/26 Draft Budget
Result	20%	37%	74.3%	89.5%
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	2022/23 Actual	2023/24 Forecast	2024/25 Q2 Revised Budget	2025/26 Draft Budget
Result	108%	123%	151%	168.5%
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
Our Community		
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
Customer Request Completion Rate	Number of completed customer requests	90%
Our Economcy		
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
Events	At least three key regional, state or national events hosted annually	3 or above
Our Environment		
Waste Disposal Rate	Percentage of waste disposed to landfill	Less than 65%
Recycling Rate	Percentage of waste recycled	More than 35%
Our Places		
Development Performance	% of development applications determined within statutory timeframes	90%
Asset Spending Ratio	Ratio of asset expenditure on renewal, replacement and upgraded assets and maintenance on assets	Between 100% and 150% of Depreciation
Our Council		
LGA KPI Audit Action Plan	Percentage of KPI Audit Actions Complete	90%
LGA Risk Review	Percentage risk review conformance	90%
Operating delivery	Actual Operating Expenditure as a % of Budgeted Operating Expenditure	95%
Capital program delivery	Actual Capital Expenditure as a percentage of Budgeted Capital Expenditure	92%


TheBarossaCouncil
BUDGETED FINANCIAL STATEMENTS 2025/26

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 2025:

- **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 2026

	2024-25 Original Budget ($'000)	2024-25 Forecast* ($'000)	2025-26 Draft Budget ($'000)
Income			
Rates	39,840	39,939	41,964
Statutory Charges	825	822	907
User Charges	3,991	3,997	4,177
Grants, Subsidies and Contributions	4,055	4,699	4,651
Investment Income	150	150	166
Reimbursements	74	209	100
Other Income	582	774	622
Net Gain – Joint Ventures and Associates	0	0	0
TOTAL REVENUES	49,517	50,590	52,587
Expenses			
Employee Costs	18,382	18,940	20,164
Materials, Contracts and Other Expenses	18,869	19,719	19,129
Depreciation, Amortisation and Impairment	10,816	11,136	11,615
Finance Costs	1,887	1,638	2,020
Net Loss – Joint Ventures and Associations	0	0	0
TOTAL EXPENSES	49,954	51,433	52,928
Operating Surplus / (Deficit)	(437)	(843)	(341)
Asset Disposal & Fair Value Adjustments	(878)	(752)	(796)
Amounts Received Specifically for New or Upgraded Assets	6,725	8,196	5,691
Physical Resources Received Free of Charge	2,211	2,243	2,418
Net Surplus / (Deficit)	7,621	8,844	6,972
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	7,621	8,844	6,972

* Forecast uses the second quarter revised budget and estimates for operating and capital expenditure to 30 June 2025 using the latest information available at 31 December 2024 including material financial information received since the draft budget was placed on public consultation.

STATEMENT OF FINANCIAL POSITION

For the year ending 30 June 2026

	2024-25 Original Budget ($'000)	2024-25 Forecast* ($'000)	2025-26 Draft Budget ($'000)
Assets			
Current Assets			
Cash and Cash Equivalents	38	1,761	221
Trade and Other Receivables	2,966	3,251	3,257
Other Financial Assets	0	0	0
Inventories	245	125	125
Subtotal	3,249	5,137	3,603
Non-Current Assets Held for Sale	0	0	0
Total Current Assets	3,249	5,137	3,603
Non-current Assets			
Financial Assets	985	1,108	981
Equity Accounted Investments in Council	2,263	4,518	4,518
Infrastructure, Property, Plant and Equipment	474,818	474,327	499,749
Other Non-Current Assets	0	0	0
Total Non-current Assets	478,066	479,953	505,248
Total Assets	**481,315**	**485,090**	**508,851**
Liabilities			
Current Liabilities			
Trade and Other payables	5,077	5,382	5,382
Borrowings	37,697	3,351	460
Provisions	3,008	3,152	3,158
Total Current Liabilities	45,782	11,885	9,000
Non-Current Liabilities			
Borrowings	2,908	29,840	40,808
Provisions	682	722	722
Total Non-current Liabilities	3,590	30,562	41,530
Total Liabilities	**49,372**	**42,447**	**50,530**
Net Assets	**431,943**	**442,643**	**458,321**
Equity			
Accumulated Surplus	114,758	152,200	157,158
Asset Revaluation Reserve	304,871	277,833	288,065
Other Reserves	12,314	12,610	13,098
Total Equity	**431,943**	**442,643**	**458,321**

* Forecast uses the second quarter revised budget and estimates for operating and capital expenditure to 30 June 2025 using the latest information available at 31 December 2024 including material financial information received since the draft budget was placed on public consultation.

STATEMENT OF CHANGES IN EQUITY

As at 30 June 2026

	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
	($'000)	($'000)	($'000)	($'000)
Budgeted balance at end of previous reporting period 30 June 2025	152,200	277,833	12,610	442,643
Restated opening balance (Revised Budget)	150,674	293,192	12,610	456,476
Net Surplus / (Deficit) for year	(341)			(341)
Other Comprehensive Income	7,313	0	0	7,313
Gain on revaluation of infrastructure, property, plant	0	(5,127)	0	(5,127)
Transfer to accumulated surplus on sale of infrastructure, property, plant and equipment	0	0	0	0
Transfer between reserves	(488)	0	488	0
Balance at the End of Period	157,158	288,065	13,098	458,321

* Forecast uses the second quarter revised budget and estimates for operating and capital expenditure to 30 June 2025 using the latest information available at 31 December 2024 including material financial information received since the draft budget was placed on public consultation.

STATEMENT OF CASH FLOWS

As at 30 June 2026

	2024-25 Original Budget ($'000)	2024-25 Forecast* ($'000)	2025-26 Draft Budget ($'000)
Cash Flows from Operating Activities			
Receipts			
Operating Receipts	49,367	50,439	52,422
Investment Receipts	150	150	166
Payments			
Operating payments to Suppliers and Employees	(37,244)	(38,778)	(39,285)
LandFill rehabilitation expense	0	0	0
Finance Payments	(1,888)	(1,101)	(1,895)
Net Cash Provided by (or Used in) Operating Activities	10,385	10,710	11,408
Cash Flows from Investing Activities			
Receipts			
Amounts Specifically for New or Upgraded Assets	6,725	8,196	5,691
Sale of Replaced Assets	368	523	344
Repayments of Loans by Community Groups	115	115	120
Payments			
Expenditure on Renewal / Replacement of Assets	(11,202)	(9,019)	(12,735)
Expenditure on New / Upgraded Assets	(29,484)	(31,747)	(13,747)
Loans made to Community Groups	0	0	0
Net Cash Provided by (or Used in) Investing Activities	(33,478)	(31,932)	(20,327)
Cash Flows from Financing Activities			
Receipts			
Loans Received	26,600	23,500	8,100
Lease	0	0	0
Proceeds from Bonds and Deposits	0	0	0
Proceeds from Internal Borrowings	0	0	0
Payments			
Repayments of Borrowings	(3,638)	(3,638)	(714)
Repayment Lease Liabilities	(14)	(14)	(7)
Repayment of Bonds and Deposits	0	0	0
Repayment of Internal Borrowings	0	0	0
Net Cash Provided by (or Used in) Financing Activities	22,948	19,848	7,379
Net Increase / (Decrease) in Cash Held	(145)	(1,374)	(1,540)
Cash and Cash Equivalents at Beginning of Period	183	3,135	1,761
Cash and Cash Equivalents at End of Period	38	1,761	221

* Forecast uses the second quarter revised budget and estimates for operating and capital expenditure to 30 June 2025 using the latest information available at 31 December 2024 including material financial information received since the draft budget was placed on public consultation.

UNIFORM PRESENTATION OF FINANCES

For the year ending 30 June 2026

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

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

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

	2024-25 Original Budget ($'000)	2024-25 Forecast* ($'000)	2025-26 Draft Budget ($'000)
Income	49,517	50,590	52,587
Less Expenses	(49,954)	(51,433)	(52,928)
Operating Surplus / (Deficit)	(437)	(843)	(341)
Less Net Outlays on Existing Assets			
Capital Expenditure on Renewal and Replacement of Existing Assets	(11,202)	(9,019)	(12,735)
Less Depreciation, Amortisation and Impairment	10,816	11,136	11,615
Less Proceeds from Sale of Replaced Assets	368	523	344
	(18)	2,640	(776)
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets	(29,484)	(31,747)	(13,747)
Less Amounts Received Specifically for New and Upgraded Assets	6,725	8,196	5,691
Less Proceeds from Sale of Surplus Assets	0	0	0
	(22,759)	(23,551)	(8,056)
Net Lending / (Borrowing) for Financial Year	(23,214)	(21,754)	(9,173)

* Forecast uses the second quarter revised budget and estimates for operating and capital expenditure to 30 June 2025 using the latest information available at 31 December 2024 including material financial information received since the draft budget was placed on public consultation.


TheBarossaCouncil
GUYS
YAKABI
ANNE FRANK
LONG TERM FINANCIAL PLAN
2025/26 to 2034/35

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 2025/26.

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 growth area development financial estimates, this is currently being modelled and is estimated to be available by September 2025.
- 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 per annum until 2025/26.
- The Roads to Recovery (RTR) grant funded program will continue for the forward estimates.
- 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 $98.085m, 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 upgrading existing assets including roads, recreation and open space, bike path, bridges, carparks, footpath program, stormwater and the continuous improvement program at $13.494m.
- Infrastructure programs for new assets (not gifted assets) including roads, recreation and open space, bike path, bridges, carparks, footpath program, stormwater and the continuous improvement program at $17.599m.

LOAN PRINCIPAL AND INTEREST REPAYMENTS

- Council's loan debt is predicted to peak at $42.004m in 2026/27. The net loan balance outstanding as at 30 June 2025 is estimated to be $41.268m.
- Loans outstanding at the end of the 10 year long term financial plan on 30 June 2035 is $3.960M based on the current assumptions and service level policy settings of Council.
- Financing cost will increase in 2025/26 from the current interest cover percentage of 3.24% of revenue in 2024/25 to 3.85% of revenue in 2025/26 in support of growth infrastructure development and will return to 0.22% by 30 June 2035.

FINANCIAL SUSTAINABILITY PERFORMANCE CHIEF EXECUTIVE OFFICER REPORT – BASED ON CURRENT POLICY AND SERVICE LEVEL SETTINGS OF COUNCIL

- KPI 1: Operating Surplus:
    - A operating deficit for two years being 2025/26 and 2026/27 combined totalling $0.974m;
    - Returning to a sound operating surplus to 2027/28 of $196,000;
    - All future years in operating service with an accumulated surplus over 10 years as at the end of the 2034/35 financial year of $12.291m.

  - General rate increases for years 2025/26 to 2026/27 of 4.3%, 3.75% for 2027/28, 3.00% for 2028/29 and 2.7% for the remainder of the long term financial plan this being currently aligned to the trimmed CPI and CPI forward estimate from July 2027. Growth for the future is estimated at between 0.75 and 1% excluding the Concordia growth area development which is still being planned and modelled.

- KPI 2: Operating surplus ratio average over 3 years:
  - Council's forecast retrospective operating result ranges from (1.7%) deficit to 3.8% profit during this plan.
  - Annual surplus ratios range from (1.2%) deficit to 4.1% surplus.
- KPI 3: Net Financial Liabilities.
  - The forecast is 89.5% in 2025/26 and by year 2034/35 it is projected to be at 14.1%.
- KPI 4: Asset Renewal Funding Ratio.
  - The average being 115.6% over the ten-year plan when measured against the adopted Infrastructure and Asset Management Plans
  - The average being 106.6% over the ten-year plan when measured against depreciation.
- 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 undertaken to ensure a positive cash position is maintained.

The key performance indicators are all within the target ranges indicating a financially sustainable position over the 10-year period of the LTFP based on the current policy and service levels set by the Elected Body. 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.

All key financial performance indicators are met in each year of the financial plan and on totality of the ten-year plan.

To assist in keeping rates affordable whilst delivering current service levels and consulted upon and adopted growth and new assets Council plans to generate general rates income and predicts the following increases over the ten-year plan:

- For years 2025/26 to 2026/27 at 4.3%
- For the year 2027/28 at 3.75%.
- For the year 2028/29 at 3%.
- For the remainder of the plan 2.7% which is aligned to the current consumer price index forecast from July 2027 by the Reserve Bank of Australia – February 2025 forecast.
- The above estimates do not include new properties the growth estimates for additional income are 0.75 and 1%.
- The above estimates do not cater for the Concordia Growth Area revenue growth from rates.

Selected service areas use services charges and service rates to recover the cost, including - Waste services for Refuse, Recycling and Green Organic with 2025/26 at 2.25% and future years range from 2.25% to 3.25%; and Wastewater Management (CWMS) will increase in 2025/26 by 2.75% and future years range from 2.0% to 2.75%.

Other income changes funding the expenditure of Council are:

- General income from commercial activities and user charges such as caravan park, development fees and the like are estimated to increase at 2.7%.
- Recurrent grants are based on known factors where the grant is subject to indexation 2.7% has been applied.

Council will run a deficit budget for two years and utilise intergenerational borrowings to support the current infrastructure build.

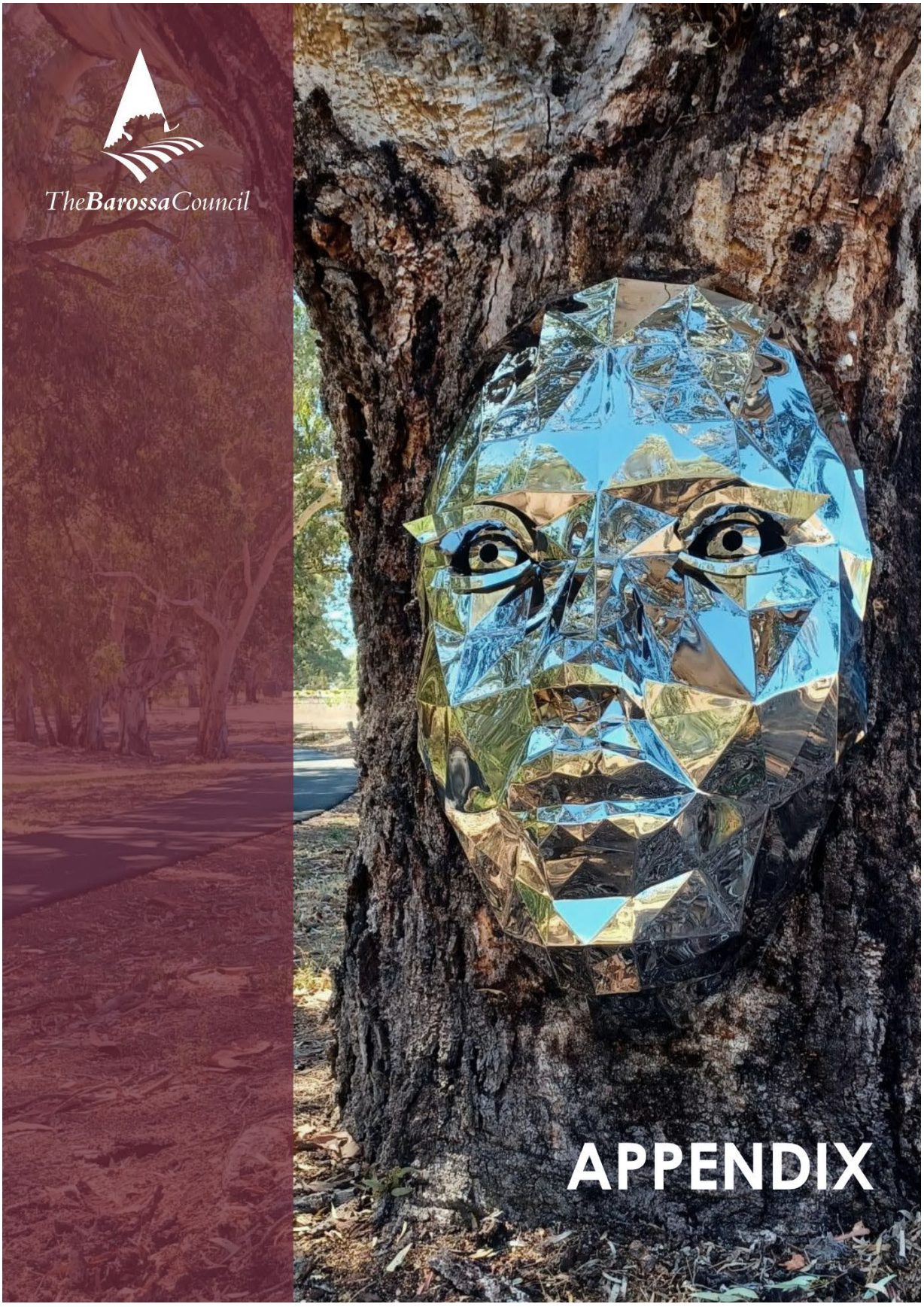
Council is planning to spend an average of $12.918m per annum (including indexation) on capital expenditure and projects and an average of $46.250m per annum on day-to-day services (operational expenditure, excluding interest and depreciation but including indexation) over the next 10 years.

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 2025/26 TO 2034/35

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	2034-35
		Q2 Budget	Draft 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 %	$'000 or %
Key Performance Indicators (KPI's) - Summary	Adopted target											
KPI 1 - Operating Surplus cumulative forward 10 year period	**Surplus year 10**	(843)	(341)	(974)	(778)	(117)	1,069	2,538	4,428	6,616	9,336	12,291
KPI 2 - Operating Surplus Ratio - Rolling 3 year - retrospective average	**(2%) to 10%**	(0.3%)	(1.7%)	(1.2%)	(0.5%)	0.1%	1.1%	1.8%	2.4%	2.8%	3.3%	3.8%
KPI 2 - Operating Surplus Ratio - Rolling 5 year - retrospective average	**(2%) to 10%**	3.6%	1.4%	(0.6%)	(1.2%)	(0.4%)	0.3%	0.9%	1.7%	2.3%	2.9%	3.3%
KPI 2 - Operating Surplus Ratio - Annual		(1.7%)	(0.6%)	(1.2%)	0.3%	1.1%	1.9%	2.3%	2.9%	3.2%	3.9%	4.1%
KPI 3 - Net Financial Liabilities ratio	**0-100%**	74.0%	89.5%	87.4%	79.2%	70.0%	59.7%	49.8%	42.2%	33.1%	17.3%	14.1%
KPI 4 - Asset Renewal Funding Ratio - Annual - Using Asset Management Plan Forecast	**80% to 110%**	87.0%	168.5%	103.5%	114.2%	93.2%	110.9%	123.3%	116.3%	102.6%	107.9%	115.7%
KPI 4 - Asset Renewal Funding Ratio - Annual - Using Depreciation	**80% to 110%**	121.4%	135.4%	123.9%	111.0%	92.5%	96.2%	99.4%	101.4%	101.8%	100.8%	103.7%
Financial parameters - Indexation												
RATE REVENUE INCREASES												
General - Rate Revenue Net Increase (excl growth)				4.30%	3.75%	3.00%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
Growth -Development - General rates				1.00%	1.00%	1.00%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
CWMS - Service Charge & Rates Increase (+ growth 0.5-1.5%)				2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.00%
Refuse, Recycling and Green Organic Services Charge Net Increase (excl growth)				2.25%	2.25%	2.75%	3.25%	3.25%	3.25%	3.25%	3.25%	2.50%
OPERATING REVENUE												
Operating Grants				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Statutory Charges				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
User Charges				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Investment Income				1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Reimbursements				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Other Revenue				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
OPERATING EXPENSES												
Service Cost Natural Growth				0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.5%	0.5%	0.5%
Employee Costs				3.1%	3.1%	3.1%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Contracts, Materials & Other				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
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				5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%
Insurance				3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
ASSET REVALUATION												
Land Assets				3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Building Assets				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Recreation Assets				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Infrastructure Assets				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
CWMS				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Stormwater Assets				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Equipment Assets				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
ASSET RENEWAL EXPENDITURE												
Infrastructure renewal increments				3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Office fleet vehicles				3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Included in Revised Budget

Included in Draft Budget Estimates

APPENDIX 2: LONG TERM PLAN FINANCIAL STATEMENTS 2025/26 TO 2034/35

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	2034-35
	Q2 Budget	**Draft Budget**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
REVENUES											
Rates	39,939	41,964	44,026	45,993	47,785	49,449	51,171	52,953	54,798	56,707	58,614
Statutory Charges	822	907	932	957	983	1,009	1,037	1,065	1,093	1,123	1,153
User Charges	3,997	4,177	4,291	4,408	4,528	4,652	4,779	4,909	5,043	5,181	5,322
Grants, subsidies and contributions	4,699	4,651	4,689	4,870	4,970	5,073	5,180	5,288	5,400	5,515	5,633
Investment Income	150	166	170	174	179	184	189	193	199	204	209
Reimbursements	209	100	190	181	173	165	158	152	147	141	138
Other Income	774	622	634	651	669	687	705	724	744	764	785
Net Gain - Joint Venture	0	0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	50,590	52,587	54,932	57,234	59,287	61,219	63,219	65,284	67,424	69,635	71,854
EXPENSES											
Employee Costs	18,940	20,164	21,583	22,050	22,801	23,489	24,198	25,033	25,897	26,791	27,717
Materials, Contracts & Other expenses	19,719	19,129	19,933	20,627	21,238	21,793	22,644	23,207	23,995	24,654	25,545
Depreciation, Amortisation & Impairment	11,136	11,615	12,115	12,484	12,849	13,248	13,650	14,080	14,545	15,007	15,480
Finance Costs	1,638	2,020	1,934	1,877	1,738	1,503	1,258	1,074	799	463	157
Net loss - Joint Venture	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	51,433	52,928	55,565	57,038	58,626	60,033	61,750	63,394	65,236	66,915	68,899
OPERATING SURPLUS / (DEFICIT)	(843)	(341)	(633)	196	661	1,186	1,469	1,890	2,188	2,720	2,955
Asset disposal & fair value adjustments	(752)	(796)	(805)	(883)	(788)	(1,040)	(1,072)	(1,131)	(1,029)	(1,226)	(1,203)
Amounts specifically for new or upgraded assets	8,196	5,691	730	70	70	343	711	70	70	70	70
Net gain (loss) on disposal or revaluation of assets - subsidiaries	0	0	0	0	0	0	0	0	0	0	0
Physical Resources received free of charge	2,243	2,418	2,533	2,578	2,609	2,060	2,084	2,111	2,141	2,165	2,188
NET SURPLUS / (DEFICIT)	8,844	6,972	1,825	1,961	2,552	2,549	3,192	2,940	3,370	3,729	4,010
Transfer to Equity Statement / Adjustment	-	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-
Changes in revaluation surplus - infrastructure, property, plant & equipment	-	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	8,844	6,972	1,825	1,961	2,552	2,549	3,192	2,940	3,370	3,729	4,010

APPENDIX 2: LONG TERM PLAN FINANCIAL STATEMENTS 2025/26 TO 2034/35

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	2034-35
	Q2 Budget	Draft Budget	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
ASSETS											
Current Assets											
Cash and cash equivalents	1,761	221	11	16	9	11	20	23	25	58	28
Trade & other receivables	3,251	3,257	3,253	3,237	3,237	3,236	3,242	3,232	3,218	3,157	3,158
Inventories	125	125	125	125	125	125	125	125	125	125	125
	5,137	3,603	3,389	3,378	3,371	3,372	3,387	3,380	3,368	3,340	3,311
Non-Current Assets held for Sale	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	5,137	3,603	3,389	3,378	3,371	3,372	3,387	3,380	3,368	3,340	3,311
Non-Current Assets											
Financial Assets	1,108	981	859	752	646	541	429	328	241	214	187
Equity accounted investments in Council businesses	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518
Infrastructure, Property, Plant & Equipment	474,327	499,749	506,888	511,347	515,865	519,764	524,250	529,559	533,117	536,216	539,978
Other Non-Current Assets	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	479,953	505,248	512,265	516,617	521,029	524,823	529,197	534,405	537,876	540,948	544,683
TOTAL ASSETS	485,090	508,851	515,654	519,995	524,400	528,195	532,584	537,785	541,244	544,288	547,994
LIABILITIES											
Current Liabilities											
Trade & Other Payables	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382
Borrowings	3,351	460	2,927	4,138	5,101	5,231	3,985	5,269	6,452	5,945	3,960
Provisions	3,152	3,158	3,164	3,171	3,179	3,186	3,193	3,201	3,208	3,234	3,260
Total Current Liabilities	11,885	9,000	11,473	12,691	13,662	13,799	12,560	13,852	15,042	14,561	12,602
Non-Current Liabilities											
Borrowings (External)	29,840	40,808	39,077	35,153	30,358	25,291	21,464	16,224	9,805	-	-
Provisions	722	722	722	722	722	722	722	722	722	722	722
Total Non-Current Liabilities	30,562	41,530	39,799	35,875	31,080	26,013	22,186	16,946	10,527	722	722
TOTAL LIABILITIES	42,447	50,530	51,272	48,566	44,742	39,812	34,746	30,798	25,569	15,283	13,324
NET ASSETS	442,643	458,321	464,382	471,429	479,658	488,383	497,838	506,987	515,675	529,005	534,670
EQUITY											
Accumulated Surplus	152,200	157,158	151,662	146,920	143,229	139,922	137,129	134,000	130,279	130,827	123,509
Asset Revaluation Reserve	277,833	288,065	298,695	309,570	320,636	331,879	343,299	354,904	366,700	378,677	390,836
Other Reserves	12,610	13,098	14,025	14,939	15,793	16,582	17,410	18,083	18,696	19,501	20,325
TOTAL EQUITY	442,643	458,321	464,382	471,429	479,658	488,383	497,838	506,987	515,675	529,005	534,670

APPENDIX 2: LONG TERM PLAN FINANCIAL STATEMENTS 2025/26 TO 2034/35

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	2034-35
	Q2 Budget	Draft Budget	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP
	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000
CASH FLOWS FROM OPERATING ACTIVITIES											
Receipts:											
Operating receipts	50,439	52,422	54,762	57,060	59,108	61,035	63,029	65,092	67,225	69,431	71,644
Investment receipts	150	166	170	174	179	184	189	193	199	204	209
Payments:											
Operating payments to suppliers & employees	(38,778)	(39,285)	(41,509)	(42,670)	(44,031)	(45,275)	(46,834)	(48,232)	(49,885)	(51,437)	(53,253)
Finance payments	(1,101)	(1,895)	(1,962)	(1,896)	(1,784)	(1,580)	(1,338)	(1,134)	(889)	(573)	(257)
Net cash provided by (or used in) Operating Activities	10,710	11,408	11,461	12,668	13,472	14,364	15,046	15,919	16,650	17,625	18,343
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts:											
Amounts specifically for new or upgraded assets	8,196	5,691	730	70	70	343	711	70	70	70	70
Sale of replaced assets	523	344	347	391	541	413	425	437	604	462	474
Repayment of loans by community groups	115	120	127	122	107	106	106	111	101	87	26
Payments:											
Expenditure on renewal/replacement of assets	(9,019)	(12,735)	(7,735)	(8,097)	(8,411)	(9,106)	(9,843)	(9,955)	(10,298)	(10,565)	(11,653)
Expenditure on new/upgraded assets	(31,747)	(13,747)	(5,364)	(1,916)	(1,539)	(975)	(1,264)	(2,520)	(1,796)	(1,139)	(1,389)
Loans made to community groups	0	0	0	0	0	0	0	0	0	0	0
Net cash provided by (or used in) Investment Activities	(31,932)	(20,327)	(11,895)	(9,430)	(9,232)	(9,219)	(9,865)	(11,857)	(11,319)	(11,085)	(12,472)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts:											
Proceeds from borrowings	23,500	8,100	750	0	0	0	0	0	0	0	0
Receipt of Funds from Leases	0	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	0
Payments:											
Repayment of borrowings	(3,638)	(714)	(526)	(3,233)	(4,249)	(5,145)	(5,174)	(4,061)	(5,331)	(6,507)	(5,901)
Repayment of Lease	(14)	(7)	0	0	0	0	0	0	0	0	0
Repayment of Bonds and Deposits	0	0	0	0	0	0	0	0	0	0	0
Net cash provided by (or used in) Financing Activities	19,848	7,379	224	(3,233)	(4,249)	(5,145)	(5,174)	(4,061)	(5,331)	(6,507)	(5,901)
Net Increase/(Decrease) in Cash held	(1,374)	(1,540)	(210)	5	(9)	0	7	1	0	33	(30)
Cash at beginning of period	3,135	1,761	221	11	16	9	11	20	23	25	58
CASH AT END OF PERIOD	1,761	221	11	16	9	11	20	23	25	58	28

APPENDIX 2: LONG TERM PLAN FINANCIAL STATEMENTS 2025/26 TO 2034/35 (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	2034-35
	Q2 Budget	**Draft Budget**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$ '000	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**
Operating Revenues	50,590	52,587	54,932	57,234	59,287	61,219	63,219	65,284	67,424	69,635	71,854
less Operating Expenses	(51,433)	(52,928)	(55,565)	(57,038)	(58,626)	(60,033)	(61,750)	(63,394)	(65,236)	(66,915)	(68,899)
Operating Surplus / (Deficit)	(843)	(341)	(633)	196	661	1,186	1,469	1,890	2,188	2,720	2,955
***less* Net outlays on existing Assets**											
Capital expenditure on renewal and replacement of existing assets	(9,019)	(12,735)	(7,735)	(8,097)	(8,411)	(9,106)	(9,843)	(9,955)	(10,298)	(10,565)	(11,653)
less Depreciation, Amortisation and Impairment	11,136	11,615	12,115	12,484	12,849	13,248	13,650	14,080	14,545	15,007	15,480
less Proceeds from Sale of Replaced Assets	523	344	347	391	541	413	425	437	604	462	474
	2,640	(776)	4,727	4,778	4,979	4,555	4,232	4,562	4,851	4,904	4,301
***less* Net outlays on New and Upgraded Assets**											
Capital expenditure on New and Upgraded Assets	(31,747)	(13,747)	(5,364)	(1,916)	(1,539)	(975)	(1,264)	(2,520)	(1,796)	(1,139)	(1,389)
less Amounts received specifically for New and Upgraded Assets	8,196	5,691	730	70	70	343	711	70	70	70	70
less Proceeds from Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0	0
	(23,551)	(8,056)	(4,634)	(1,846)	(1,469)	(632)	(553)	(2,450)	(1,726)	(1,069)	(1,319)
Net Lending / (Borrowing) for Financial Year	(21,754)	(9,173)	(540)	3,128	4,171	5,109	5,148	4,002	5,313	6,555	5,937

APPENDIX 3: CAPITAL EXPENDITURE 2025/26 TO 2034/35

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	2034-35
	Q2 Budget	Draft Budget	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP
	$' 000	$' 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	0
Buildings	3,727	5,121	1,262	1,173	1,184	1,195	1,698	1,369	1,381	1,394	1,544
Recreation	85	976	329	325	334	343	352	362	372	382	393
Transport - Roads & Footpaths	4,306	4,215	4,247	4,588	4,752	5,261	5,436	5,617	5,804	5,989	6,020
Stormwater, Bridges & Floodplain	0	580	0	331	341	351	362	372	383	395	406
CWMS	782	774	489	607	692	801	810	961	1,068	964	991
Equipment - Plant & Vehicles	1,351	750	873	1,000	1,028	1,057	1,086	1,116	1,148	1,287	1,212
Other Assets	96	99	101	104	107	159	163	168	172	177	1,182
	10,347	12,515	7,301	8,128	8,438	9,167	9,907	9,965	10,328	10,588	11,748
New/Upgrade Capital summary: Discretionary											
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	3,084	10,500	887	0	0	0	341	0	0	0	0
Recreation (includes TBP program)	22,015	1,060	298	191	197	203	209	1,819	222	229	235
Transport - Roads & Footpaths	1,543	960	594	97	100	103	106	109	112	116	119
Stormwater, Bridges & Floodplain	1,537	122	1,847	414	427	439	452	466	480	494	509
CWMS	3,166	271	131	34	33	35	31	81	81	81	81
Equipment - Plant & Vehicles	0	465	0	0	0	0	0	0	0	0	0
Other	1,080	887	878	880	749	146	150	154	839	162	467
	32,425	14,265	4,635	1,616	1,506	926	1,289	2,629	1,734	1,082	1,411
Total Capital Expenditure	42,772	26,780	11,936	9,744	9,944	10,093	11,196	12,594	12,062	11,670	13,159
Note: includes internal allocation											

APPENDIX 4: RECONCILIATION OF CAPITAL INVESTGMENT WITH INFRASTRUCTURE AND ASSET MANAGEMENT PLAN 2025/26 TO 2034/35

A4 - Reconciliation of Capital Expenditue with Infrastructure and Asset Management Plan	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	10 Year Forecast
LONG TERM FINANCIAL PLAN SETTINGS	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**
Renewal/Replacement Capital summary												
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings	3,727	5,121	1,262	1,173	1,184	1,195	1,698	1,369	1,381	1,394	1,544	17,321
Recreation	85	976	329	325	334	343	352	362	372	382	393	4,168
Transport - Roads & Footpaths	4,306	4,215	4,247	4,588	4,752	5,261	5,436	5,617	5,804	5,989	6,020	51,929
Stormwater, Bridges & Floodplain	0	580	0	331	341	351	362	372	383	395	406	3,521
CWMS	782	774	489	607	692	801	810	961	1,068	964	991	8,157
Equipment - Plant & Vehicles	1,351	750	873	1,000	1,028	1,057	1,086	1,116	1,148	1,287	1,212	10,557
Other Assets including Technology and Carparks	96	99	101	104	107	159	163	168	172	177	1,182	2,432
Sub-total Renewal and Replacement	10,347	12,515	7,301	8,128	8,438	9,167	9,907	9,965	10,328	10,588	11,748	98,085
Upgrade Capital summary												
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	0	0	187	0	0	0	0	0	0	0	0	187
Recreation (includes TBP program)	257	620	28	191	197	203	209	1,017	222	229	235	3,151
Transport - Roads & Footpaths	1,439	360	94	97	100	103	106	109	112	116	119	1,316
Stormwater, Bridges & Floodplain	1,309	122	926	414	427	439	452	466	480	494	509	4,729
CWMS	3,166	271	131	34	33	35	31	81	81	81	81	859
Equipment - Plant & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0
Other Assets including Technology and Carparks	1,080	475	55	57	749	146	150	154	839	162	467	3,253
Sub-total Upgrade	7,251	1,848	1,420	793	1,506	926	948	1,827	1,734	1,082	1,411	13,494
Total Capital Expenditure on Existing Assets	17,598	14,362	8,721	8,921	9,944	10,093	10,855	11,792	12,062	11,670	13,159	111,578
New Capital summary												
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	3,084	10,500	700	0	0	0	341	0	0	0	0	11,541
Recreation (includes TBP program)	21,758	440	270	0	0	0	0	802	0	0	0	1,512
Transport - Roads & Footpaths	104	600	500	0	0	0	0	0	0	0	0	1,100
Stormwater, Bridges & Floodplain	228	0	921	0	0	0	0	0	0	0	0	921
CWMS	0	0	0	0	0	0	0	0	0	0	0	0
Equipment - Plant & Vehicles	0	465	0	0	0	0	0	0	0	0	0	465
Other	0	412	823	823	0	0	0	0	0	0	0	2,059
Total Capital Expenditure on New Assets	25,174	12,417	3,215	823	0	0	341	802	0	0	0	17,599
Total Capital Expenditure provisioned in Long Term Financial Plan	42,772	26,780	11,936	9,744	9,944	10,093	11,196	12,594	12,062	11,670	13,159	129,178

A4 - Reconciliation of Capital Expenditue with Infrastructure and Asset Management Plan	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	10 Year Forecast
LONG TERM FINANCIAL PLAN SETTINGS	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**
INFRASTRUCTURE AND ASSET MANAGEMENT PLAN SETTINGS	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings	731	756	735	896	830	831	832	833	834	836	865	8,248
Carparks	40	0	0	0	152	37	0	0	0	248	257	695
Footpaths	557	722	724	724	725	346	0	176	729	731	757	5,636
Kerbing	123	125	200	61	0	0	0	0	0	0	0	386
Transport - Sealed Roads	1,060	1,097	1,163	1,232	2,311	2,397	2,483	2,574	2,668	2,765	2,862	21,552
Transport - Unsealed Roads	1,599	1,655	1,656	1,658	1,658	1,663	1,664	1,667	1,667	1,672	1,730	16,690
Stormwater and Bridges*	1,309	702	926	745	768	790	814	838	863	889	920	8,255
CWMS*	3,948	1,045	620	641	725	836	841	1,042	1,149	1,045	1,082	9,026
Equipment - Plant & Vehicles*	1,351	750	873	1,000	1,028	1,057	1,086	1,116	1,148	1,287	1,332	10,677
Other Assets - IT Renewal*	1,176	573	156	161	856	305	313	322	1,011	339	351	4,386
Total Capital Expenditure requirement forecast in Infrastructure and Asset Management Plan	11,893	7,426	7,052	7,117	9,053	8,263	8,033	8,568	10,070	9,812	10,156	85,551
Net Capital Expenditure Against IAMP (Surplus)/Deficit - Existing Assets	(5,704)	(6,936)	(1,669)	(1,803)	(891)	(1,830)	(2,822)	(3,224)	(1,992)	(1,858)	(3,003)	(26,028)
Net Capital Expenditure Against IAMP (Surplus)/Deficit - Renew and Replacement only of Existing Assets	1,546	(5,088)	(249)	(1,011)	615	(904)	(1,874)	(1,397)	(258)	(776)	(1,592)	(12,534)
Net Capital Expenditure Against IAMP (Surplus)/Deficit - All Assets	(30,879)	(19,353)	(4,884)	(2,627)	(891)	(1,830)	(3,163)	(4,026)	(1,992)	(1,858)	(3,003)	(43,627)
* Based on current projections these are currently under new modelling in 2024-25												
KPI 4 - Existing Assets - All	148.0%	193.4%	123.7%	125.3%	109.8%	122.2%	135.1%	137.6%	119.8%	118.9%	129.6%	130.4%
KPI 4 - Existing Assets - Renewal and Replacement Only	87.0%	168.5%	103.5%	114.2%	93.2%	110.9%	123.3%	116.3%	102.6%	107.9%	115.7%	114.7%
KPI 4 - Total Assets	359.6%	360.6%	169.2%	136.9%	109.8%	122.2%	139.4%	147.0%	119.8%	118.9%	129.6%	151.0%
Please note this statement is based on budget allocations and 100% capital program delivery, the corresponding cash flow reflects 92% capital program delivery.												

Updated Table in Annual Business Plan and Budget Document Page 19

Key Strategic Action	Service Area
CS2-1 and CS14-1 Support the build and prepare for commissioning of the new creative industries centre and enact the approved strategic and operational plans including retention of local history and heritage.	Art and Culture and Heritage
CS4 – 1 Undertake a review of Caravan Park service levels, policy settings and service delivery model – carried over from 2024-2025 financial year.	Caravan Parks
CS4 – 2 Implement approved Transition Plan for NCPA into Council operations	Caravan Parks
CS6-1 Commence implementation of outcomes of the Community Development and Governance Framework.	Community
CS10-1 and CS17-1 Continue to partner with industry to achieve a long-term sustainable water supply and security to the Barossa (see CS17-1).	Economic Development and Natural Resources
CS11–1 Develop and identify market positioning for large event attraction based on Brand Barossa and infrastructure investment opportunities.	Events
CS12-1 Review the requirements for an electronic bookings management system and provide recommendation for future improvements – carried forward from 2024-25	Facilities and Community Land
CS14-2 Development of Disaster Management Plan for Library and Gallery collections	Heritage
CS15-1 and BS13-1 Commence implementation of endorsed priorities and resourcing needs as agreed Growth and Infrastructure Investment Strategy actions commencing with employment land provision needs in 2025-26.	Land Use and Development
CS15-2 Commence implementation of planning, infrastructure, land division and operational needs to support Concordia Growth Area.	Land Use and Development
CS15-3 Continue to advocate to implementation of the outcomes of the Strategic Directions Review of the Barossa Character District Overlay Code Amendment	Land Use and Development
CS19-1 Continue to develop ongoing relationships with Ngadjuri, Peramangk and Kaurna Nations and potential pathways for reconciliation and recognition	Social Inclusion
BS1–1 Complete business case for core system replacement and commence implementation of approved outcomes.	Business Technology
BS4-1 Commence preparation and implementation of legislative requirements for November 2026 Local Government Elections	Council and Committees
BS7-1 Complete final components of a review of the Office of the Mayor and CEO function, structure, service delivery model (part carried forward from 2024-25)	Governance
BS10-1 Implement the agreed training and development framework (carried over from 2024-25).	People and Culture
BS11-1	Procurement

Develop rolling Strategic Forward procurement plan for key areas of spend	



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ACKNOWLEDGEMENT OF COUNTRY

The Barossa Council recognises and pays respect the traditional owners of the lands that The Barossa Council spans – the lands of the Ngadjuri, Peramangk and Kaurna people. The Barossa Council acknowledges that the spiritual, social, cultural and economic practices of the Ngadjuri, Peramangk and Kaurna peoples come from their traditional lands and waters. As the traditional custodians of these lands, they maintain their cultural heritage and beliefs, languages and laws which are of ongoing importance.

We acknowledge the Ngadjuri, Kaurna and Peramangk Nations have made, and continue to make, a unique and irreplaceable contribution to the Barossa region.

INTRODUCTION

The Barossa Council is pleased to present the Corporate Plan for 2024 to 2028. The Corporate Plan is reviewed annually to encompass service level changes and to update strategic actions.

The purpose of the Corporate Plan is to guide how as an administration we will conduct business, services, and activities to deliver on the long-term vision, values and aspirations as outlined in the Barossa Community Plan.

The Corporate Plan sets out Councils short to medium term objectives and connects our on-ground operations to our operational strategic directions.

The Corporate Plan primarily reflects internal responsibilities identified within the Community Plan. Initiatives arising from the Community Plan where Council has a role as an advocate or supporting stakeholder may be excluded from the Corporate Plan due to their discretionary nature.

The Corporate Plan connects to other relevant internal and external documents in a coordinated approach and delivers accountability targets for Council and the community to measure performance.

COMMUNITY PLAN

VISION

To create a vibrant and growing community where people support one another and come together to have fun and foster a sense of belonging, community spirit and connection to the Barossa.

MISSION

Our mission as shared custodians of the Barossa is to cultivate an identity that celebrates diversity, embraces inclusivity and promotes a prosperous future. We strive to be prepared and take a planned and thoughtful approach to building our future, one that is welcoming to all.

VALUES

Pride:

We take pride in building strong communities in alignment with our environmental, social and governance framework.

Courageous Leadership:

We value courageous leadership by being visionary, bold and innovative and taking proactive and positive action.

Community Spirit:

We value our people and their cultural heritage, our landscapes and vistas, our food and wine, and our unique character.

Inclusiveness:

We value diversity of people, inclusion, accessibility, and tolerance.

STAFF VISION

Our service uplifts our community.

STAFF VALUES

Inclusive:

We approach our work with a collaborative and respectful mindset.

Progressive:

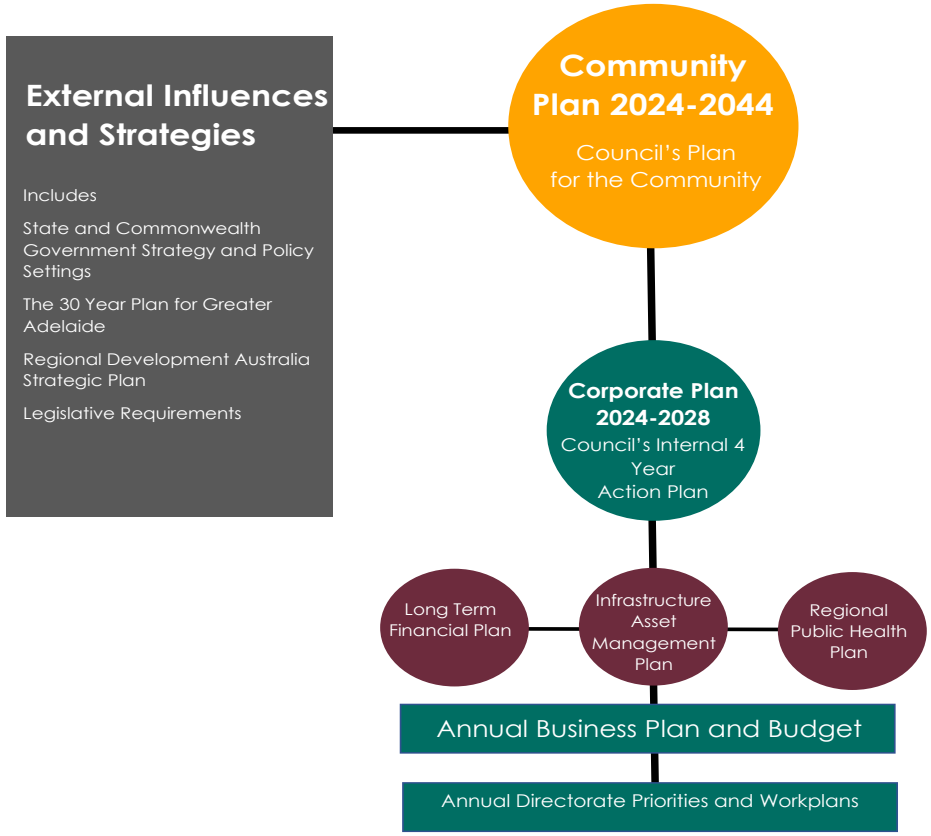
We show curiosity and explore sustainable and innovative ways of working.

Resilient:

We are receptive and responsive to growth and change.

ORGANISATIONAL OVERVIEW AND PLANNING FRAMEWORK




External Influences and Strategies
Includes
State and Commonwealth Government Strategy and Policy Settings
The 30 Year Plan for Greater Adelaide
Regional Development Australia Strategic Plan
Legislative Requirements
Community Plan 2024-2044
Council's Plan for the Community
Corporate Plan 2024-2028
Council's Internal 4 Year Action Plan
Long Term Financial Plan
Infrastructure Asset Management Plan
Regional Public Health Plan
Annual Business Plan and Budget
Annual Directorate Priorities and Workplans

COUNCIL SERVICES

Animals
Arts and Culture
Assets
Caravan Parks
Cemeteries
Community
Community Emergency, Hazard Planning and Management
Compliance, Monitoring and Enforcement
Customers
Economic Development
Events
Facility and Community Land
Fire Prevention
Heritage
Land Use and Development
Libraries
Natural Resources
Public Health
Social Inclusion
Tourism
Volunteers
Waste and Resource Recovery

Service Area	**CS1 - ANIMALS**
Service Activity	Management of animal issues including; attacks, harassment, complaints, lost companion animals, registration, cage hire and collection, wandering animals and breeders and education.
Service Delivery	Internal, External, Contractors
Community Plan Link – Our Environmental, Social and Governance Foundation	 Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.
Legislative Responsibility	Dog and Cat Management Act 1995 Animal Welfare Act 1985 Expiation of Offences Act 1996 Local Government Act 1999 Local Nuisance and Litter Control Act 2016 Council By-law 5 – Dogs Council By-law 6 – Cats

Strategic Action	Responsible	Due Date	Budget
~~Nil~~CS1-7 Undertake review of Animal Management Plan	Health and Community Safety	December 2027	Operating

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Dog Control			

Undertake dog control in line with Dog and Cat Management Plan	• Investigations undertaken in line with Council's Enforcement Policy
	• Limit on Dog Numbers:
	  o 2 dogs in any dwelling in a township
	  o 1 dog in any small dwelling in a township
	  o 3 dogs in any dwelling outside a township
	• Customer Request acknowledgement within 1 business day
	• Dogs wandering at large investigations undertaken within 3 business days
	• Excessive barking investigations undertaken within 5 business days
	• Dog attacks and harassment investigations undertaken within 5 business days
	• Identified animals returned to owners within 1 day
	• Excess dog applications assessed within 4 weeks
		Yes	~~Regulatory Services~~ Community Safety

Output 2 – Cat Control			
Undertake cat control in line with Dog and Cat Management Plan	• Investigations undertaken in line with Council's Enforcement Policy • Limit on Cat Numbers: o 2 cats over 6 months in age in any premises (except within approved kennels, pet shops, veterinary practices) • Customer Request acknowledgement within 1 business day • Cat nuisance investigations undertaken within 1 week	No	~~Regulatory Services~~ Community Safety
Output 3 – Other Animal Control			
Address nuisances or hazards caused by other animals	• Customer Request acknowledgement within 1 business day • Investigations undertaken in line with Council's Enforcement Policy • Customer Request investigations undertaken to within 5 business days	No	~~Regulatory Services~~ Community Safety

Operational Plans	*Action Reference*
Dog and Cat Management Plan (DCMP)	All
Regional Public Health Plan (RPHP)	9.2

Service Area	**CS2 - ART AND CULTURE**
Service Activity	Organising and facilitating the Barossa Regional Gallery, arts, culture and events
Service Delivery	Internal, Partnerships, Funding bodies
Community Plan Link – Our Environmental, Social and Governance Foundation	Our Community Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging. Our Economy Implementing economic development strategies to support future growth opportunities and a diversified and resilient economy showcasing the Barossa rural and regional character.
Legislative Responsibility	Local Government Act 1999

Strategic Action	Responsible	Due Date	Budget
CS2-1 ~~—~~and CS14-1 ~~Commence implementation of agreed structure and service review outcomes from 2023-24.~~ Support the build and prepare for commissioning of the new creative industries centre and enact the approved strategic and operational plans including retention of local history and heritage.	Community ~~Development~~Services Library Services	~~June 2025~~June 2025	~~Op~~Operating and Capital

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Barossa Regional Gallery			
Provide opportunities to engage with arts culture heritage and music	• Open Daily 11am – 4pm • Regional Gallery Exhibition support: 6 to 10 exhibitions per year • Coordinate Exhibition Openings and promotional collateral: every 8 weeks • Adult's Creative Workshops: 2 to 3 per year • Children's Creative Workshops: 4 to 5 per year • Events, Concerts or Performances: 4 to 5 per year • Tours and school groups: 4 to 5 per year • Activities to compliment exhibitions: 2 – 3 a year • Process venue applications and approvals: decision within 8 weeks • Coordinate bookings and events via calendar: new information updated within 10 business days • Respond to customer enquires	No	Gallery and Creative Industries
Maintain and exhibit the Barossa Vintage Festival Art Collection	• Exhibit 1 per year	No	Gallery and Creative Industries
Manage finances for the Barossa Regional Gallery including the Gallery Shop outlet	• Open Daily 11am – 4pm • Monthly reporting • Six monthly stocktake undertaken • All finances are reconciled and banked weekly • Source, promote and stock local artists (65% local and 35% Australian) • Consignment paperwork completed within 5 business days	No	Gallery and Creative Industries
Output 2 – Arts, Music and Cultural Capacity Building / Advocacy / Facilitation			
Develop an implementation plan for the Live Music Strategy	• Action plan and associated budget endorsed by Council	No	Gallery and Creative Industries
Deliver arts projects either independently or in partnership	• 2 to 3 Projects per annum	No	Gallery and Creative Industries

Service Action	Service Standard	Critical Service	Responsible
Advocate for and encourage services and resources that build capacity of local creative industry and culturally enrich the community.	• Maintained Arts and Culture promotion / advocacy activity • Maintained Community engagement and partnership • Maintained strong relationship with state government art bodies as well as local community groups and businesses in relation to creative industries • Attendance at community network meetings • Participate in sector networking via distribution of Gallery programming to local organisations, individuals and libraries • Provide public programs and professional development centred in creativity and art.	No	Gallery and Creative Industries
Output 3 – Arts and Culture Tourism			
Promote arts and culture in the region	• Christmas Market: annually • Barossa Made Market: 4 times per year • Barossa Made Wares, Artisan goods and Food Pantry distribution outlet for local makers through VIC and Gallery Shop • Web/Social media content updated within 5 days of receipt of new information • Quarterly Gallery program and newsletters	No	Gallery and Creative Industries Tourism Services
Promotion and maintenance of the Barossa Sculpture Park	• Publicly accessible 24/7 • Produce flyer for distribution every 2 years	No	Gallery and Creative Industries
Provide advice to artists regarding artist opportunities and workshops	• Quarterly newsletter • Respond to arts and cultural enquiries	No	Gallery and Creative Industries
Advocate for and encourage services and resources that ensure an artistic and creative community	• Maintain strong relationship with state government art bodies • Provide public programs and professional development centred in creativity and art	No	Gallery and Creative Industries

Operational Plans	*Action Reference*
Local Economic Development Plan (LEDP)	Strategy 4, 5
Live Music Action Plan (LMAP)	All

Service Area **CS3 - ASSETS**

Service Activity Planning, construction, maintenance and operation of Council's assets (Transport, Bridges, Stormwater, Community Wastewater Management System, Community, Cultural, Recreation, Open Spaces, Trees and Vehicles)

Service Delivery Internal, Contractors, Funding bodies

Community Plan Link – Our Environmental, Social and Governance Foundation

Our Community

Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.

Our Places

Our places and spaces enhance the liveability, retain rural and regional character and diversity of our communities.

Our Economy

Implementing economic development strategies to support future growth opportunities and a diversified and resilient economy showcasing the Barossa rural and regional character.

Legislative Responsibility Local Government Act 1999

Strategic Action	Responsible	Due Date	Budget
~~Nil~~CS3-1 ~~Complete the review of the statutory review of asset management plans~~	~~Infrastructure and Environmental Services~~	~~November 2025~~	~~Op~~

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Strategic Asset Management and Planning			
Design roads, drains, paths, cycle ways and associated infrastructure	• Assets are functional~~appealing~~, safe and accessible • Planning considers current and future needs of the community and infrastructure is accessible to all, prioritisation and decisions are based on evidence and are consistent • Legislative requirements are met • Environmental considerations to reduce carbon footprint are considered	No	~~Infrastructure and Environmental Services~~ Engineering Services
Design buildings, recreational infrastructure, roads, drains, paths, cycle ways and associated infrastructure	• In accordance with adopted master plans and budgets	No	Infrastructure and Environmental Services ~~The Big Project~~
Output 2 – Asset Policy Development, Technical Design and Assessment			
Establish a set of guidelines for the management of Council's assets	• Council's assets are managed to meet the required service levels in the most cost-effective manner for present and future customers •	No	Strategic Assets ~~and Engineering~~
Output 3 – Asset Renewal, Upgrade and Disposal			
Manage Street light installation request~~s~~	• Requests responded to within nominated timeframe	No	Engineering Services~~Strategic Assets and Engineering~~
Construct and maintain community infrastructure assets	• Condition assessment audits regularly undertaken • Intervention levels based on condition rating 3 – fair • Projects delivered to agreed budget and timeframe	No	~~Strategic Assets and Engineering~~ ~~The Big Project~~ Capital Projects Infrastructure and Environmental Operations

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Service Action	Service Standard	Critical Service	Responsible
Construct buildings, recreational infrastructure, roads, drains, paths, cycle ways and associated infrastructure	• In accordance with adopted master plans and budgets	No	~~The Big Project~~ Capital Projects Infrastructure and Environmental Operations
Output 4 – Asset Maintenance and Operations: Facilities			
Manage street light maintenance request	• Requests responded to within nominated timeframe	Yes	Infrastructure and Environmental Operations
Street sweeping of township main/collector roads	• Main/collector roads swept within nominated timeframe	No	Infrastructure and Environmental Operations
Manage defects liability periods and transition to business as usual operational maintenance	• In accordance with defects liability requirements and any agreed maintenance arrangement schedules	No	~~The Big Project~~ Infrastructure and Environmental Operations
Output 5 – Asset Maintenance and Operations: CWMS			
Operate and maintain CWMS infrastructure, including upgrade and renewal	• As per the Customer Charter – Water and Sewerage Services	Yes	Community Wastewater Management
Output 6 – Asset Maintenance and Operations: Trees			
Provide, enhance, maintain and manage streetscapes and street trees	• Undertake strategic tree audits and implement recommendations • Develop annual main street projects in consultation with business and community groups • Plant a minimum of 150 street and open space trees each year	No	Infrastructure and Environmental Operations
Output 7 – Asset Maintenance and Operations: Civil			

Service Action	Service Standard	Critical Service	Responsible
Manage and maintain all road network, footpaths and relevant work in new residential, community and industrial development	• Condition assessment audits regularly undertaken • Intervention levels based on condition rating 3 – fair	Yes	Infrastructure and Environmental Operations
Output 8 – Asset Maintenance and Operations: Open Spaces			
Provide, enhance, maintain and manage open space and playgrounds	• Playgrounds to be managed in accordance with Australian Standards • Customer requests are resolved within nominated timeframes	No	Infrastructure and Environmental Operations
Mow turf areas within Open Spaces and Recreational Grounds	• Category 1 - Irrigated lawns in regional parks, civic centres, o Approximately 37 cuts per year o Within Standard: 30mm - 75mm height (Summer) 40mm-75mm height (Winter) o Out of Standard: > 75mm height o Response time – 10 working days • Category 2 - Irrigated neighbourhood parks o Approximately 26 cuts per year o Within Standard: 30mm - 90mm height (Summer) 40mm-90mm height (Winter) o Out of Standard: > 90mm height o Response time – 15 working days • Category 3 - Non-irrigated neighbourhood reserves o Approximately 14 cuts per year when actively growing. o Within Standard: 30mm - 100mm height (Summer) 40mm-100mm height (Winter) o Out of Standard: > 100mm height o Response time – 15 working days • Category 4 - Non-irrigated district parks Approximately 9 cuts per year when actively growing o Within Standard: 50 mm - 150mm height o Out of Standard: > 150mm height o Response time – 20 working days • Category 5 - Rural Reserves o Approximately 3- 4 cuts per year when actively growing o Within Standard: 150mm - 500mm height o Out of Standard: > 500mm height	No	Infrastructure and Environmental Operations

Service Action	Service Standard	Critical Service	Responsible
	○ Response time – 30 working days • Sports Fields (A) ○ Within Standard: 15mm - 20mm height (Summer) 35mm-35mm height (Winter) ○ Out of Standard: > when exceeds maximum height range dependant on season. ○ Response time – 5 working days (weather dependant) • Sports Fields (B) ○ Within Standard: 20mm - 25mm height (Summer) 35mm-40mm height (Winter) ○ Out of Standard: > when exceeds maximum height range dependant on season ○ Response time – 5 working days (weather dependant)		
Output 9 – Asset Maintenance and Operations: Quarry			
Raise and crush quarry rubble	• Rubble meets specification and required quantities to meet annual works programs	No	Infrastructure and Environmental Operations
Output 10 – Fleet Management and Operations			
Manage Council's vehicle, plant and machinery fleet	• Asset acquisition and disposal as per policies • Schedule maintenance is undertaken at defined intervention points • Plant utilisation continually reviewed and actions implemented	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations

Operational Plans	*Action Reference*
Community Land Management Plan (CLMP) o Plan 1 - Council Reserves and Gardens – Developed o Plan 2 - Council Reserves and Gardens – Undeveloped or with Minor Improvements o Plan 3 - Recreation Reserves	All

Operational Plans	*Action Reference*
o Plan 4 - Institutes and Community Halls	
o Plan 5 - Car Park Land	
o Plan 7 - Established Trails, Bikeways and Walkways	
Infrastructure and Asset Management Plan (IAMP)	All
Local Economic Development Plan (LEDP)	Strategy 1
Regional Public Health Plan	5.1, 12.1

Service Area	**CS4 - CARAVAN PARKS**
Service Activity	Management of caravan parks, including maintenance, enquiries and bookings
Service Delivery	Internal, Contractors
Community Plan Link – Our Environmental, Social and Governance Foundation	 Implementing economic development strategies to support future growth opportunities and a diversified and resilient economy showcasing the Barossa rural and regional character.
Legislative Responsibility	Local Government Act 1999 Residential Parks Act 2007 Residential Tenancies Act 2010

Strategic Action	Responsible	Due Date	Budget
CS4 – 1 Undertake a review of Caravan Park service levels, policy settings and service delivery model – carried over from 2024~~3~~-2025~~4~~ financial year.	Office of the Mayor and CEO	~~June 2025~~ June 2026	Op
CS4 – 2 Implement approved Transition Plan for NCPA into Council operations	Office of the Mayor and CEO	June 2026	Op

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Management and Administration			
Respond to maintenance requests	• Triage system as per Pathway priorities above	No	Infrastructure and Environmental Operations

Service Action	Service Standard	Critical Service	Responsible
Manage caravan parks complaints	• 1 week	No	Property and Procurement
Output 2 – Accommodation Services			
Provide Council owned caravan parks • Nuriootpa • Williamstown • Mount Pleasant • Eden Valley	Nuriootpa – • Cabins, powered sites, unpowered sites, tourist information, pool, games / meeting room - 57 multi grade cabins - 70 grassed caravan sites - 50 all-weather caravan sites - 20 grassed tent sites - 10 all weather tent sites Williamstown – • Cabins, powered sites, unpowered sites (on oval), informal dump point, tourist information - 4 cabins - 8 powered sites - flexible unpowered sites Mount Pleasant – • Powered sites, unpowered sites, dump point - Approx. 30 mix of powered and unpowered sites for caravans and tents Eden Valley – • Cabins, powered sites, unpowered sites - Approx. 30 mix of powered and unpowered sites for caravans and tents All site – • Amenities (bathrooms, laundry), camp kitchen, BBQs, playgrounds	No	Property and Procurement
Output 3 – Management and Maintenance			
Contractor (caretaker) management - Support, guide and monitor contractor performance	• As needs support provided • Annual performance review conducted	No	Property and Procurement

Operational Plans	*Action Reference*
Local Economic Development Plan (LEDP)	Strategy 1, 2, 3, 4, 5

Service Area	**CS5 - CEMETERIES**
Service Activity	The efficient and effective management and maintenance of Council cemeteries in a caring and equitable manner in line with community expectations
Service Delivery	Internal
Community Plan Link – Our Environmental, Social and Governance Foundation	 Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.
Legislative Responsibility	Burial and Cremation Act 2013

Strategic Action	Responsible	Due Date	Budget
~~CS5 – 1 Undertake review of land availability and determine future land needs.~~Nil	Infrastructure and Engineering Services	June 2025	Op

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Cemetery Enquiry Management			
Manage cemetery/interment right enquiries	• In accordance with the Act and Regulations, service levels and Cemetery Management Policy	Yes	Infrastructure and Environmental Operations
Action cemetery maintenance requests	• Enter customer request and respond in nominated timeframe	Yes	~~Strategic Assets and Engineering~~Infrastructure and Environmental Directorate

Service Action	Service Standard	Critical Service	Responsible
Output 2 – Burial/Interment Management			
Provide cemeteries at: • Angaston • Eden Valley • Lyndoch • Mount Crawford • Mount Pleasant • Nuriootpa • Williamstown	Number and type of interment options offered and maintained: Angaston Cemetery • Grave – monument only, no lawn option • Children's Section • Niche Wall • Memorial Rose Garden (ashes) Nuriootpa Cemetery • Grave – lawn and monument • Children's Section • Niche Wall • Memory Garden (ashes) • RSL Lawn Section • RSL Niche Wall Eden Valley • Grave Lyndoch Cemetery • Grave – monument only – no lawn option • Niche Wall Mount Crawford • Grave Mount Pleasant • Grave – monument only – no lawn option • Niche Wall Williamstown • Grave – monument only – no lawn option • Niche Wall	Yes	Infrastructure and Environmental Directorate~~Strategic Assets and Engineering~~

Service Action	Service Standard	Critical Service	Responsible
Output 3 – Cemetery Maintenance			
Maintain cemeteries at appropriate amenity standards	• Maintain in accordance with Community Land Management Plan 6: • Regular maintenance and grounds work of lawned and/or garden areas as appropriate • Periodic maintenance inspections of fencing, toilets and cemetery infrastructure to be undertaken o Grass maintenance – monthly o Spraying/weed maintenance – monthly o Landscaping/replanting – monthly o Grave site top dressing – weekly	Yes	Infrastructure and Environmental Operations

Operational Plans	*Action Reference*
Community Land Management Plan (CLMP) o Plan 6 – Cemetery Land	All

Service Area	**CS6 - COMMUNITY**
Service Activity	To help the prosperity and wellbeing of the community. Including; community grants programs, planning for future community needs, support for community groups, networking and advice.
Service Delivery	Internal
Community Plan Link – Our Environmental, Social and Governance Foundation	 Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.
Legislative Responsibility	Local Government Act 1999

Strategic Action		Responsible	Due Date	Budget
CS6-1	Commence ~~agreed~~ implementation of outcomes of the Community Development and Governance and Funding Model Framework~~an adopted Community Wellbeing Plan~~.	Community Development	~~June 2025~~June 2026	Op / Ext

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Planning and Support (Capacity Building)			
Support the community in leveraging Council infrastructure outcomes to grow and develop their organisations, activities and events	• Regular 1:1 engagement with community groups • ~~Maintain the Get Connected Directory – Ongoing~~ • Provide advice and support for new sport and recreation events / initiatives • Promote funding opportunities that will improve usage of new and redeveloped facilities • Acknowledge community enquiries within 24 hours of receipt, keeping enquirer well informed until a researched response and outcome is finalised.	No	~~The Big Project~~ Community Development
Output 2 – Community Development Infrastructure Projects			
Implement Priority 1 Big Project work supported by community groups	• Participation in project working groups	No	~~The Big Project~~
Output 3 – Community Assistance Scheme – General			
Manage general grant program through Community Assistance Scheme	• 1 funding round per annum of grants issued • Applicants must be a resident or beneficiaries must reside within the Barossa region • Applications acknowledged within 5 business days of receipt • Feedback provided by staff within 2 weeks of request • Acquittals requested within 12 months of awarding Grant • Prepare report on grants funded under the scheme	No	Community Development
Output 4 – Community Assistance Scheme – Youth			
Manage Youth Grant program through Community Assistance Scheme	• 1 funding round per annum of grants issued • Applicants must be a resident or beneficiaries must reside within the Barossa region • Applications acknowledged within 5 business days of receipt • Feedback provided by staff within 2 weeks of request • Acquittals requested within 12 months of awarding Grant • Prepare report on grants funded under the scheme	No	Community Development

Output 5 – Community Assistance Scheme – Heritage			
Manage Heritage Grant program through Community Assistance Scheme	• 1 funding round per annum of grants issued • Applicants must be a resident or beneficiaries must reside within the Barossa region • Applications acknowledged within 5 business days of receipt • Feedback provided by staff within 2 weeks of request • Acquittals requested within 12 months of awarding Grant • Prepare report to the CASC on grants funded under the scheme	No	Planning Services

Operational Plans	Action Reference
Local Economic Development Plan (LEDP)	Strategy 1, 2, 3, 4

Service Area	**CS7 - COMMUNITY EMERGENCY, HAZARD PLANNING AND MANAGEMENT**
Service Activity	Response to emergency management situations, including prevention, emergency response, recovery. Building the resilience of communities to respond to emergencies. Ensuring critical Council infrastructure and public safety is maintained at an appropriate level of service, 24 hours a day. After hours management by on-call depot officers.
Service Delivery	Internal, External
Community Plan Link – Our Environmental, Social and Governance Foundation	Our Community Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.
Legislative Responsibility	Emergency Management Act 2004 Fire and Emergency Services Act 2005 Local Government Act 1999

Strategic Action	Responsible	Due Date	Budget
Nil			

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Community Emergency Management Planning			
Maintain and champion the implementation of Council's Community Emergency Management Framework	• Documentation is reviewed and updated every 4 years • Community emergency training is delivered at reasonable intervals for staff unless mandated more frequently • New relevant staff receive induction upon commencement • Performance standards for self-insurance are met	No	Corporate Services
Provide community emergency management tools and templates	• Tools and templates are available to support Supervisors and Workers to implement policies, processes, standards and best practice approaches • Templates reviewed and updated within nominated timeframe following identification of new legislative requirement or opportunity for improvement	No	Corporate Services
Output 2 – Community Emergency Incident Response Operational Support			
Manage response to emergency events or public safety issues – Flood	• 24 hour/7 day a week response • Two depot offers on call for base level after hours response • Immediate contact via Answering Adelaide and On-Call Officer • Install temporary flood barriers as per operating procedure • Supply plant and operators at request of incident controller (SAPOL / CFS / SES) • Minimum response time for Officer 1 to be on ground within 1 hour • Provision of engineering advice	No	Infrastructure and Environmental Operations
Manage response to emergency events or public safety issues – Fire	• 24 hour/7 day a week response • Two depot offers on call for base level after hours response • Immediate contact via Answering Adelaide and On-Call Officer • Supply plant and operators at request of incident controller (SAPOL / CFS / SES) – operators will not provide frontline firefighting capacity	No	Infrastructure and Environmental Operations

Service Action	Service Standard	Critical Service	Responsible
	• Supply light vehicles for logistics coordination to control agency/hazard responders • Minimum response time for Officer 1 to be on ground within 1 hour		
Manage response to emergency events or public safety issues – Major Road Infrastructure Defect – traffic safety issue only	• 24 hour/7 day a week response • Two depot offers on call for base level after hours response • Immediate contact via Answering Adelaide and On-Call Officer • Immediate response will involve either temporary rectification, traffic redirection/signage or road closure • Minimum response time for Officer 1 to be on ground within 1 hour	No	Infrastructure and Environmental Operations
Manage response to emergency events or public safety issues – Stormwater	• 24 hour/7 day a week response • Two depot offers on call for base level after hours response • Immediate contact via Answering Adelaide and On-Call Officer • Immediate response will involve temporary or permanent rectification of causal factors • Minimum response time for Officer 1 to be on ground within 1 hour	No	Infrastructure and Environmental Operations
Manage response to emergency events or public safety issues – tree/branch obstruction – only where branch or tree obstructs Council road	• 24 hour/7 day a week response • Two depot offers on call for base level after hours response • Immediate contact via Answering Adelaide and On-Call Officer • Immediate response will involve removal of branch from roadway • Minimum response time for Officer 1 to be on ground within 1 hour	No	Infrastructure and Environmental Operations
Manage reports relating to infrastructure failure/breakdown – public convenience blockage/leak/biological hazard	• 24 hour/7 day a week response • Two depot offers on call for base level after hours response • Immediate contact via Answering Adelaide and On-Call Officer • Immediate response will involve rectification of biological hazards and callout of contracted plumber to rectify blockages where appropriate • Minimum response time for Officer 1 to be on ground within 1 hour	No	Infrastructure and Environmental Operations
Manage reports relating to infrastructure failure/breakdown – leaking pipes/irrigation	• 24 hour/7 day a week response • Two depot offers on call for base level after hours response • Immediate contact via Answering Adelaide and On-Call Officer • Immediate response will involve isolation or rectification of leak • Minimum response time for Officer 1 to be on ground within 1 hour	No	Infrastructure and Environmental Operations

Service Action	Service Standard	Critical Service	Responsible
Manage reports relating to infrastructure failure/breakdown – tree/branch obstruction – only where branch or tree obstructs Council road	• 24 hour/7 day a week response • Two depot offers on call for base level after hours response • Immediate contact via Answering Adelaide and On-Call Officer • Immediate response will involve temporary or permanent rectification • Minimum response time for Officer 1 to be on ground within 1 hour	No	Infrastructure and Environmental Operations
Remove rubbish – asbestos / glass or illegally dumped refuse on Council roads	• 24 hour/7 day a week response • Two depot offers on call for base level after hours response • Immediate contact via Answering Adelaide and On-Call Officer • Immediate response will involve removal of refuse or isolation of site/engagement of contractor (asbestos) • Minimum response time for Officer 1 to be on ground within 1 hour	No	Infrastructure and Environmental Operations
Remove dead animal from Council roads – Rural	• 24 hour/7 day a week response • Two depot offers on call for base level after hours response • Immediate contact via Answering Adelaide and On-Call Officer • Immediate response will involve placement of animal on the verge • Minimum response time for Officer 1 to be on ground within 1 hour	No	Infrastructure and Environmental Operations
Remove dead animal from Council roads – Township	• 24 hour/7 day a week response • Two depot offers on call for base level after hours response • Immediate contact via Answering Adelaide and On-Call Officer • Immediate response will involve removal of animal and disposal • Minimum response time for Officer 1 to be on ground within 1 hour	No	Infrastructure and Environmental Operations

Operational Plans	Action Reference
GRFMA Strategic Plan	All
The Barossa Zone Emergency Management Plan	All
Council's Community Emergency Management Plan	All

Service Area **CS8 - COMPLIANCE, MONITORING AND ENFORCEMENT**

Service Activity Monitoring and responding to non-compliance associated with planning, building, swimming pools, fire safety, public health and safety (including hoarding, unsanitary conditions, noise, mosquitos, notifiable diseases, odour, pollution and vermin), to ensure assets and community are safe and meet minimum industry standards in accordance with legislation and relevant approvals.

Service Delivery Internal

Community Plan Link – Our Environmental, Social and Governance Foundation



Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.

Legislative Responsibility

Food Act 2001
South Australian Public Health Act 2011
Liquor Licensing Act 1997
Local Nuisance and Litter Control Act 2016
Planning, Development and Infrastructure Act 2016
Environment, Resources and Development Court Act 1993
Expiation of Offences Act 1996
Road Traffic Act 1961
By-Law 1 – Permits and Penalties
By-Law 2 – Moveable Signs
By-Law 3 – Roads
By-Law 4 – Local Government Land
Australian Road Rules

Strategic Action	Responsible	Due Date	Budget
Nil			

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Monitoring and Inspection – Building and Compliance			
Inspect, investigate and enforce development compliance	• Investigations undertaken in line with Council's Enforcement Policy • Complaints acknowledged within 1 business day • Compliance investigations undertaken within 10 business days • Unauthorised swimming pools and unsafe buildings inspected within 2 business days	Yes	Compliance Services Building Services
Undertake building compliance inspections in accordance with the Building (and Swimming Pool) Inspection Policy	• Inspections undertaken in line with Council's Building Inspection Policy and Practice Directions 8 and 9 pursuant to the *Planning, Development and Infrastructure Act 2016* o 66% of Class 1 buildings inspected at least once, within 2 business days from notification o 90% of Class 2-9 buildings inspected at least once, within 2 business days from notification o 100% of swimming pools and swimming pool safety features inspected within 2 business days of notification of commencement o 100% of swimming pools and swimming pool safety features inspected within 10 business days of notification of completion.	Yes	Building Services
Output 2 – Compliance and Enforcement – Building and Planning			
Undertake compliance/appeal action, as required	• Investigations undertaken in line with Council's Enforcement Policy • Compliance actions arising in appeals successful • Assessment Manager decisions upheld • Assessment Panel decisions upheld	No	Compliance Services Planning Services

Service Action	Service Standard	Critical Service	Responsible
Output 3 – Compliance and Enforcement – Building Fire Safety			
Ensure effective building fire safety of public buildings	• Inspections carried out when: o Council requests a fire safety report on a building; o at the request of the fire authority; o when complaints are received; o an audit-based inspection is required. • Inspections prioritised as follows: 1. Complaints 2. Accommodation 2A. no prior MFS, CFS, Committee or Council knowledge or in bushfire prone area 2A1. Vulnerable patrons 2A2. Public 2B. prior MFS, CFS, Committee or Council knowledge 2B1. Vulnerable patrons 2B2. Public 3. Public Assembly Buildings 3A. with liquor license or vulnerable patrons 3B. other 4. Large Public Population / Large Fire Load 4A. Shopping centres & large / multi-storey shops 4B. Large warehouses & factories (i.e. >2000m2) 5. Aged or Disabled Independent Living 6. Other Commercial & Educational Premises	Yes	Building Services
Output 4 – Compliance and Enforcement – Road/Traffic			
Undertake actions associated with abandoned vehicles and road/traffic management issues	• Investigations undertaken in line with Council's Enforcement Policy • Customer Request acknowledgement within 1 business day • Parking complaint investigations undertaken within 10 business day • Abandoned vehicle investigations undertaken within 10 business day	No	~~Regulatory Services~~ Community Safety

Service Action	Service Standard	Critical Service	Responsible
Output 5 – Compliance and Enforcement – By-Laws			
Undertake actions in accordance with by-laws and other legislation	• Investigations undertaken in line with Council's Enforcement Policy • Customer Request acknowledgement within 1 business day • Private vegetation encroaching in a public area complaint investigations undertaken within 5 business day • Temporary event signage on public land complaint investigations undertaken within 5 business day	No	~~Regulatory Services~~ Community Safety
Output 6 – Compliance and Enforcement – Permits			
Undertake actions in associated with outdoor dining permits	• Customer Request acknowledgement within 1 business day • Footpath occupancy complaints investigated within 10 business day • Outdoor dining permits issued within 5 business day • Commercial use of footpath permits issued within 5 business day	No	~~Regulatory Services~~ Community Safety

Service Action	Service Standard	Critical Service	Responsible
Output 7 – Compliance and Enforcement – Health			
Action and investigate customer requests relating to public health standards in accordance with SA Public Health Act and associated Regulations	Complaints: • Customer Request acknowledgement within 1 business day • Notifiable diseases (not food borne) followed up within 2 days • Asbestos complaints followed up within 3 days • General health complaints followed up within 5 days Investigations: • Investigations undertaken in line with Council's Enforcement Policy • Reported hoarding investigations undertaken within 5 business days • Tattoo and body piercing investigations undertaken within 5 business days • Illegal drug manufacture investigations undertaken within 5 business days • Insanitary conditions investigations undertaken within 3 business days • Sanitary facilities investigations undertaken within 3 business days • Swimming pools – private property investigations undertaken within 5 business days • Swimming pools – community investigations undertaken within 2 business days	Yes	Health Services
Ensure registration of all high risk manufactured water systems	• Notify SA Health of high legionella count within 24 hours • Average of 2 weeks to resolve investigation	Yes	Health Services

Service Action	Service Standard	Critical Service	Responsible
Output 8 – Compliance and Enforcement – Food			
Ensure food safety and hygiene	Complaints: • Customer Request acknowledgement within 1 business day • Food complaint investigations undertaken within 2 business days Investigations: • Investigations undertaken in line with Council's Enforcement Policy • Safety drinking water – private property investigations undertaken within 2 business days • Grease trap maintenance investigations undertaken within 5 business days • Notifiable disease – food borne investigations undertaken within 2 business days	Yes	Health Services
Output 9 – Compliance and Enforcement – Local Nuisance			
Address nuisance (noise, air quality and property) complaints	• Investigations undertaken in line with Council's Enforcement Policy • Complaints acknowledged within 1 business day • Compliance investigations undertaken within 10 business days	No	Health Services Compliance Services
Output 10 – Compliance and Enforcement – Litter Control			
Address litter control complaints	• Investigations undertaken in line with Council's Enforcement Policy • Customer Request acknowledgement within 1 business day • Litter complaint investigations undertaken within 10 business day • Asbestos dumping complaint investigations undertaken within 1 day	Yes	~~Regulatory Services~~ Community Safety Health Services Infrastructure and Environmental Operations

Operational Plans	Action Reference
Regional Public Health Plan (RPHP)	9.2
Regional Waste Management Plan (RWMP)	1.21, 1.22, 1.23, 1.24, 1.25, 1.26

Service Area	**CS9 - CUSTOMERS**
Service Activity	Providing a consistent customer experience through the provision of accurate and professional customer service.
Service Delivery	Internal, External (after hours service)
Community Plan Link – Our Environmental, Social and Governance Foundation	 Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.
Legislative Responsibility	Local Government Act 1999

Strategic Action	Responsible	Due Date	Budget
~~CS9-1 Implement an adopted Customer Surveying Strategy action.~~Nil	Customer Experience	June 2025	Op

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Customer Request Management			
Provide face to face customer service	• Percentage of time Customer Support available during nominated opening hours	Yes	Customer Experience Library Services Barossa VIC ~~Tourism Services~~
Provide telephone customer service channel	• Call answered within 3 rings. Voicemail after 40 seconds during business hours • After hours call to live service - Answering Adelaide 5pm – 9am unless otherwise arranged	Yes	Customer Experience Barossa VIC ~~Tourism Services~~
Provide electronic customer service channel (email / social media)	• Percentage of data entered within nominated timeframe • Reply/acknowledgement within two business days	No	Customer Experience Barossa VIC ~~Tourism Services~~
Request entry - customer Request Management (CRM) System	• Percentage of data entered within nominated timeframe	No	Customer Experience
Request follow up and advice to Customer	• Percentage of customers with an unresolved customer request contacted regarding the status of their request	Yes	Customer Experience
Output 2 – Customer Relationship Management - External			
Acknowledgement of customers	• Guest greeted and Officer contacted within 3 minutes of presentation at counter when no line-up	No	Customer Experience
Coordinate public information - registers, agendas, minutes, plans, consultations, tender responses etc.	• Daily update of information as required	No	Customer Experience

Service Action	Service Standard	Critical Service	Responsible
Process deliveries	• Deliveries processed within 15 minutes of receipt when no line up	No	Customer Experience
Maintain fact sheets and brochures	• Information updated bi-weekly in conjunction with other business units within the organisation	No	Customer Experience Barossa VIC~~Tourism Services~~
Dispatch new residents' letters	• Information collated and emailed to Customer Support from Rates on a monthly cycle	No	Customer Experience
Output 3 – Customer Relationship Management – Internal			
Purchase stationery - all of Council, printing envelopes	• Stationery orders processed fortnightly or when required. Printing orders bi-annually	No	Customer Experience
Manage staff uniform purchasing	• Annual purchase	No	Customer Experience

Operational Plans	Action Reference
Nil	

Service Area	**CS10 - ECONOMIC DEVELOPMENT**
Service Activity	Facilitating the economic well-being and quality of life of local businesses and the community.
Service Delivery	Internal, Partnerships, Funding bodies
Community Plan Link – Our Environmental, Social and Governance Foundation	 Implementing economic development strategies to support future growth opportunities and a diversified and resilient economy showcasing the Barossa rural and regional character.
Legislative Responsibility	Nil

Strategic Action	Responsible	Due Date	Budget
CS10-1 Continue to partner with industry to achieve a long term sustainable water supply and security to the Barossa (see CS17-1). ~~CS10-1 Commence implementation of agreed outcomes from review of Economic Development services including tourism and event services undertaken in 2023-24 – phase 1 (see CS21-1).~~	Office of the Mayor and CEO and Directorate of Corporate Service, Strategy and Innovation ~~Office of the Mayor and CEO, Corporate Services and Business Innovation~~	Ongoing ~~June 2025~~	Op ~~Op~~

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Economic Development			

Service Action	Service Standard	Critical Service	Responsible
~~———~~Maximise local, regional and state ~~———~~employment and economic benefits ~~———~~through utilisation of industry participation ~~———~~and evaluation initiatives aimed at ~~———~~benefiting our suppliers	• Standard templates include industry participation assessment criteria	No	~~Office of the Mayor and CEO~~Procurement
~~———~~Develop and implement long term The Big ~~———~~Project to grow existing and new ~~———~~ opportunities in sport and recreation ~~——~~tourism, arts and culture industry and ~~———~~tourism generally	• Masterplans developed for each in-scope project • Implementation plans agreed and implemented from 2018 - 2033	No	~~Office of the Mayor and CEO~~Community Development Strategic Assets Capital Projects Corporate Services
~~———~~Pursue and support projects and events either directly or ~~——~~indirectly that build economic outcome ~~———~~and are consistent with the principles ~~———~~of Brand Barossa	• Projects assessed on a case by case basis • Senior Officer support provided based on economic growth to community	No	~~Office of the Mayor and CEO~~ ~~Tourism Service~~Economic Activation and Event~~s~~
Output 2 – Strategy, Industry Support and Advice			
~~———~~Provide advice and support for small ~~———~~business in competing for local ~~—~~government contracts	• Tendering guide available via website • Supplier information sessions held prior to release of panel tenders	No	Procurement~~Office of the Mayor and CEO~~ RDA Barossa Funding Agreement
~~———~~Establish and maintain standing offer ~~———~~supplier panels for key categories of ~~———~~outsourced Council services	• Three panels maintained either through LG Procurement or other mechisms	No	Procurement RDA Barossa Funding Agreement~~Corporate Services~~
~~———~~Support industry accreditation and reward ~~———~~programs	• Annual funding provided to RDA Barossa • In-kind and advocacy support provided to industry groups	No	RDA Barossa Funding Agreement~~Office of the Mayor and CEO~~ ~~Tourism Services~~

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Service Action	Service Standard	Critical Service	Responsible
Maintain ongoing sister city relationships and associated program with partner cities	• Develop annual program of activities and commitments with each formal sister city	No	Office of the Mayor and CEO

Operational Plans	Action Reference
Local Economic Development Plan	Strategies -All
Regional Public Health Plan	11.1, 11.2, 11.3,

Service Area **CS11 – EVENTS**

Service Activity Management of internal and external events, including planning and execution. Supporting community and economic development focused events throughout the region.

Service Delivery Internal, Partnerships

Community Plan Link – Our Environmental, Social and Governance Foundation

Our Community

Creating a safe and connected community where people have access to reasonable services and infrastructure they need and feel a sense of belonging.

Our Economy

Implementing economic development strategies to support future growth opportunities and a diversified and resilient economy showcasing the Barossa rural and regional character.

Legislative Responsibility Local Government Act 1999
Work Health Safety Act 2012
Major Events Act

Strategic Action	Responsible	Due Date	Budget
~~CS11-1 Commence implementation of adopted Council Event Management Framework.~~ CS11 – 1 Develop and identify market positioning for large event attraction based on Brand Barossa and infrastructure investment opportunities.	~~Customer Experience~~Event Team	~~June 2025~~June 2026	Op

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Events delivery – External			
Provide ongoing event management support and activation for community partners	• Major events run by external organisations and supported by Council: o Tour Down Under (annually) o Vintage Festival (bi annually) o Barossa Made Markets (quarterly) • Support Gather Round 2026 subject to continuation of event in Barossa.	No	Office of the Mayor and CEO Customer Experience Tourism Services
Provide ad hoc event management	• As required	No	All
Processing of applications for external event management support	• Assessed with 5 business days of receiving the application	No	~~Customer Experience~~Events Team
Facilitate traffic management arrangements and advise affected stakeholders	• Assessed with 5 business days of receiving the application	No	~~Strategic Assets and Engineering~~ Infrastructure and Environmental Operations Customer Experience Events Team
Coordinate provision of required waste management assets (bins/toilets) for community events	• As required	No	Infrastructure and Environmental Operations
Implement traffic management / road closure arrangements	• As required • Road closure applications to be received 3 months prior to the event • Traffic management applications assessed based on individual requirements	No	Infrastructure and Environmental Operations

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Service Action	Service Standard	Critical Service	Responsible
Provide planning activities and approval guidance/advice	• Requests for support acknowledged within 10 days • Advice turnaround within 10 days • Approval turnaround post 100% information provided within 5 days	No	~~Customer Experience~~Events Team
Carry out statutory inspections (health, traffic, by-laws, parking, safe work)	• Random events inspected • Investigations undertaken in line with Council's Enforcement Policy	No	~~Health Services~~ Community Safety ~~Regulatory Services~~ Community Safety
Output 2 – Events delivery – Internal			
Provide support for major/regional community, heritage and tourism events	• Barossa Bushgardens Open Day (annually) • Reconciliation Week (annually) • NAIDOC Week (annually) • Australia Day Breakfast (annually) • Adornment (annually) • Barossa History Fair (annually) • National Volunteers Week (annually) • Citizenship Ceremonies (as required)	No	Customer Experience Community Development Infrastructure and Environmental Operations Library Services Tourism Services Office of the Mayor and CEO

Operational Plans	Action Reference
Local Economic Development Plan	Strategies – Competitive, Partnerships, Set up for Growth, New Economic Opportunities

Service Area	**CS12 - FACILITY AND COMMUNITY LAND**
Service Activity	The management of Council buildings and property, including; facilities maintenance and occupancy (users and hirers) agreements or permits to ensure we have safe, accessible, fit for purpose and well managed community facilities, office spaces and community land.
Service Delivery	Internal, Contractors
Community Plan Link – Our Environmental, Social and Governance Foundation	 Creating a safe and connected community where people have access to reasonable services and infrastructure they need and feel a sense of belonging.  Our places and spaces enhance the liveability, unique character and diversity of our communities.
Legislative Responsibility	Crown Land Management Act 2009 Native Vegetation Act 1991 Local Government Act 1999 Liquor Licensing Act 1997 Food Act 2001 Land and Business (Sale and Conveyancing) 1994 Community Titles Act 1996 ~~Development Act 1993~~ Planning, Development and Infrastructure Act 2016 Disability Discrimination Act 1992 South Australian Public Health Act 2011 Building Code of Australia

Strategic Action	Responsible	Due Date	Budget
CS12-1 Review the requirements for an electronic bookings management system and provide recommendation for future improvements – carried forward from 20243-254	Customer Experience	June 2025	Op
~~CS12-1 Commence 18-month review of community land management plans, registers and undertaken engagement needs~~	~~Office of the Mayor and CEO~~	~~December 2026~~	~~NI~~
Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative			

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Management: Community Land Register			
Develop and review Community Facility Masterplans	• Plans reviewed every 4 years where required	No	~~Strategic Assets and Engineering~~ ~~Property and Procurement~~Community Development
Maintain Community Land Register	• Register updated quarterly • New parcels added to register as required	No	Corporate Governance and Information Services Property and Procurement Financial Services Strategic Assets ~~and Engineering~~

Service Action	Service Standard	Critical Service	Responsible
Provide guidance on the classification of community land as part of land division proposals	• New land parcels appropriate classified, as required	No	Development Services
Output 2 – Management: Lease and Licenses			
Negotiate, determine shared or exclusive usage, document and manage	• Lease and licenses executed to define usage, requirements and obligations	No	Property ~~and Procurement~~
Output 3 – Management: Service Agreements			
Negotiate, determine shared or exclusive usage, document and manage	• Service agreements executed to define usage, requirements and obligations	No	Property ~~and Procurement~~
Output 4 – Facility Availability and Bookings			
Activate the use of Council facilities, parks, gardens and sporting fields for ad hoc hiring (permit).	• Promote the availability of Council facilities, parks, gardens and sporting fields for ad hoc hiring	No	Customer Experience
Coordinate bookings of Council facilities, parks, gardens and sporting fields for ad hoc hiring (permit).	• Manage enquiries • Liaise with external stakeholders	No	Customer Experience
Process Permit requests for ad hoc hiring	• Applications assessed within 5 business days • Notify applicants of outcome of application • Update Pathway Bookings Module • Coordinate payment • Contact key stakeholders regarding set up of facility as required	No	Customer Experience

Service Action	Service Standard	Critical Service	Responsible
	• Post inspections as required		
Output 5 – Management and Maintenance: Sports Fields			
Coordinate planned buildings and structure maintenance	• Planned maintenance carried out per Asset Management Plans and 10-year maintenance plan	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations
Conduct periodic condition assessment to determine 10-year maintenance plan	• Periodic condition assessment completed every 4 years	No	Strategic Assets~~Strategic Assets and Engineering~~ Infrastructure and Environmental Operations
Conduct scheduled site visits to identify reactive maintenance requirements	• Quarterly site visits conducted or as issues reported • Triage system as per Pathway priorities above	No	Strategic Assets~~Strategic Assets and Engineering~~ Infrastructure and Environmental Operations
Actively engage community committee, volunteer groups and volunteers to provide advice on repair and maintenance, associated budgets, new initiative requests and facility occupancy	• Proactive and as per Request for Service Policy	No	Strategic Assets~~Strategic Assets and Engineering~~ Infrastructure and Environmental Operations Property ~~and Procurement~~ Community Development Customer Experience

Service Action	Service Standard	Critical Service	Responsible
Facilitate New Asset Proposals through New Initiative process	• Generally assessed during budget process and ad hoc during year	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations Property ~~and Procurement~~
Facilitate upgrades/new facilities assets	• Renewal and upgrade / new asset projects identified via New Initiative or Asset Management Plans	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations
Renew existing assets at an optimum time in their lifecycle	• Accurate budgeting and full expenditure of allocated budgets • Community satisfaction	No	Strategic Assets~~Strategic Assets and Engineering~~ Infrastructure and Environmental Operations
Identify planned works that require replacement as part of periodic inspection	• Planned renewal works	No	Strategic Assets~~Strategic Assets and Engineering~~ Infrastructure and Environmental Operations
Output 6 – Management and Maintenance: Indoor Facility			
Coordinate planned buildings and structure maintenance	• Planned maintenance carried out per Asset Management Plans and 10-year maintenance plan	No	Strategic Assets~~Strategic Assets and Engineering~~ Infrastructure and Environmental Operations

Service Action	Service Standard	Critical Service	Responsible
Conduct periodic condition assessment to determine 10-year maintenance plan	• Periodic condition assessment completed every 4 years	No	Strategic Assets~~Strategic Assets and Engineering~~ Infrastructure and Environmental Operations
Conduct scheduled site visits to identify reactive maintenance requirements	• Quarterly site visits conducted or as issues reported • Triage system as per Pathway priorities above	No	Strategic Assets~~Strategic Assets and Engineering~~ Infrastructure and Environmental Operations
Actively engage community committees, volunteer groups and volunteers to identify future use requirements of the facility.	• Proactive and as per Request for Service Policy	No	Strategic Assets~~Strategic Assets and Engineering~~ Infrastructure and Environmental Operations Property ~~and Procurement~~ Community Development
Facilitate New Asset Proposal through New Initiative process	• Generally assessed during budget process and ad hoc during year	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations Property ~~and Procurement~~
Facilitate upgrades/new facilities assets	• Renewal and upgrade / new asset projects identified via New Initiative or Asset Management Plans	No	Strategic Assets ~~and Engineering~~

Service Action	Service Standard	Critical Service	Responsible
			Infrastructure and Environmental Operations
Renew existing assets at an optimum time in their lifecycle	• Accurate budgeting and full expenditure of allocated budgets- • Community satisfaction	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations

Service Action	Service Standard	Critical Service	Responsible
Identify planned works that require replacement as part of periodic inspection	• Planned renewal works	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations
Output 7 – Management and Maintenance: Aquatic Facility			
Coordinate planned buildings and structure maintenance	• Planned maintenance carried out per Asset Management Plans and 10-year maintenance plan	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations
Conduct periodic condition assessment to determine 10-year maintenance plan	• Periodic condition assessment completed every 4 years	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations
Conduct scheduled site visits to identify reactive maintenance requirements	• Quarterly site visits conducted or as issues reported • Triage system as per Pathway priorities above	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations
Actively engage community committees, volunteer groups and volunteers to identify future use requirements	• Proactive and as per Request for Service Policy	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations Property ~~and Procurement~~ Community Development

Service Action	Service Standard	Critical Service	Responsible
Facilitate New Asset Proposal through New Initiative process	• Generally assessed during budget process and ad hoc during year	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations Property and Procurement
Facilitate upgrades/new facilities assets	• Renewal and upgrade / new asset projects identified via New Initiative or Asset Management Plans	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations
Renew existing assets at an optimum time in their lifecycle	• Accurate budgeting and full expenditure of allocated budgets • Community satisfaction	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations
Identify planned works that require replacement as part of periodic inspection	• Planned renewal works	No	Strategic Assets ~~and Engineering~~ Infrastructure and Environmental Operations

Operational Plans	Action Reference
Community Land Management Plan (CLMP) o Plan 4 - Institutes and Community Halls o Plan 5 - Car Park Land o Plan 8 - Talunga Village	All
Regional Public Health Plan (RPHP)	7.1

Service Area **CS13 - FIRE PREVENTION**

Service Activity Fire prevention activities including; issuing fire prevention notices and working with fire agencies to reduce fire risks.

Service Delivery Internal, Contractors

Community Plan Link – Our Environmental, Social and Governance Foundation



Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.

Legislative Responsibility Native Vegetation Act 1991
Fire and Emergency Services Act 2005

Strategic Action	Responsible	Due Date	Budget
Nil			

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Management and assessment of fuel loads on private land			
Undertake actions in reducing fuel loads on private land	• Audit of townships and identified areas for excessive fuel loads prior to, and during Fire Danger Season • Reports of excessive vegetation investigations undertaken within 10 business day • Notices followed up within 4 weeks of issue	Yes	~~Regulatory Services~~ Community Safety

Service Action	Service Standard	Critical Service	Responsible
Output 2 – Management of use of fire and high-risk activities			
Assess requests for permits for high-risk activities during the fire danger season.	• Permit applications assessed within 10 business day • Permits issued in accordance with Fire and Emergency Services Act 2025 and CFS Policy and guidelines	Yes	~~Regulatory Services~~ Community Safety
Output 3 – Information and advice: Property preparedness			
Provide information and advice to property owners and agencies	• Provide information, advice and educational material, including signage, electronic and printed media • Provide information and advice to property owners in identified risk areas • Undertake fuel curing and loading reporting to CFS	Yes	~~Regulatory Services~~ Community Safety

Operational Plans	Action Reference
Community Land Management Plan (CLMP) o Plan 7 - Established Trails, Bikeways and Walkways	All
Roadside Vegetation Management Plan (RVMP)	All
Regional Public Health Plan (RPHP)	7.2

Service Area	**CS14 - HERITAGE**
Service Activity	Ensuring the heritage of the Barossa is recorded and available to the community to access. Support of the heritage network (museums, historical societies).
Service Delivery	Internal, Volunteers
Community Plan Link – Our Environmental, Social and Governance Foundation	Our Community Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.
Legislative Responsibility	Aboriginal Heritage Act 1988 Heritage Places Act 1993 Character Preservation (Barossa Valley) Act 2012

Strategic Action	Responsible	Due Date	Budget
CS2-1 and CS14-1 Support the build and prepare for commissioning of the new creative industries centre and enact the approved strategic and operational plans including retention of local history and heritage. ~~Nil~~	Community Services Library Services	June 2025	Operating and Capital
CS14-2 Development of Disaster Management Plan for Library and Gallery collections	Community Services Library Services	July 2025	Operating

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Heritage Strategy			

Service Action	Service Standard	Critical Service	Responsible
Support the history and culture of the Barossa and its people	• Implementation of the *Barossa Regional Heritage Strategy 2021-2025* actions within agreed timeframes (subject to resourcing)	No	Library Services

Service Action	Service Standard	Critical Service	Responsible
Output 2 – Heritage Advice and Promotion			
Raise awareness and encourage involvement in the preservation of local heritage	• Promote and celebrate *Barossa Heritage* through: Heritage Map, Barossa Heritage Facebook Page, and event participation. • Facilitate community access to historical records, archives and online databases and resources • Advice and support for local heritage groups, including membership and provision of secretary support for the Barossa Regional Heritage Network and coordination of educational workshops • Provide local and family history reference services including two history help 1:1 sessions available per week: Requests responded within 14 days • Develop and deliver quarterly local or family history educational workshops ~~• Facilitate community access to historical records and archives~~ ~~• Advice and support for local heritage groups, including membership and provision of secretary support for the Barossa Regional Heritage Network~~ ~~• Provide local and family history reference services: Requests responded within 14 days~~ ~~• Deliver quarterly local or family history educational workshops~~	No	Library Services
Output 3 – Historical Records Management			
Preservation of historical artefacts	• Manage Gallery and Tanunda Soldier Memorial archives • Manage Local History collection • Manage Barossa Vintage Festival Archive • Ongoing digitising of records, photographs etc	No	Gallery and Creative Industries Library Services

Operational Plans	Action Reference
Community Land Management Plan (CLMP) o Plan 4 - Institutes and Community Halls	All

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Service Area

CS15 - LAND USE AND DEVELOPMENT

Service Activity

Assessment of development applications for construction, alteration or demolition of buildings, and the division of land and changes in land use. Undertaking strategic land use planning and policy amendments that enable sustainable development and the optimal use of available resources.

Service Delivery

Internal, External, Contractors

Community Plan Link – Our Environmental, Social and Governance Foundation

Our Community

Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.

Our Economy

Implementing economic development strategies to support future growth opportunities and a diversified and resilient economy showcasing the Barossa rural and regional character.

Our Environment

Supporting a sustainable Barossa.

Our Places

Our places and spaces enhance the liveability, unique character and diversity of our communities.

Legislative Responsibility	Character Preservation (Barossa Valley) Act 2012 Community Titles Act 1996 ~~Development Act 1993~~ Environment Protection Act 1993 Heritage Places Act 1993 Housing Improvement Act 2016 Planning, Development and Infrastucture Act 2016 Urban Renewal Act 1995

Strategic Action	Responsible	Due Date	Budget
CS15-1 Commence implementation of endorsed priorities and resourcing needs as agreed Growth and Infrastructure Investment Strategy actions commencing with employment land provision needs in 2025-26.	Planning Services	~~June 2025~~June 2026	Op
CS15-2 ~~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.~~ Commence implementation of planning, infrastructure, land division and operational needs to support Concordia Growth Area.	Planning Services	~~June 2025~~June 2026	Op
CS15-3 Continue to advocate to ~~Commence~~ implementation of the outcomes of the Strategic Directions Review of the Barossa Character District Overlay Code Amendment	Planning Services	December 2025	Op

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Advice and Assessment: Planning, Building and Heritage			
Provide advice and undertake efficient and effective planning, building and heritage assessment in line with Planning, Development and Infrastructure Act	Verification: • all applications – 5 days Planning Consent: • Deemed to satisfy – 5 days • Performance assessed – 20 days + 20-30 days if referral + 15 days if public notification + 15 days applicant response + 20 days for commission/panel decision • Land division – 60 days Building Consent: • Class 1 or 10 – 30 days • + 10 days when referred to commission • Classes 2-9 – 60 days • + 10 days when referred to commission Development Approval: • All applications – 5 days	Yes	Development Services
Output 2 – Advice and Assessment: Liquor License			
Undertake actions in accordance with liquor license applications	• Assess general liquor license applications within 5 days Assess limited license applications issued within 2 weeks	Yes	~~Regulatory Services~~ Community Safety Planning Services
Output 3 – Zone/Code Amendment/Reviews			
Provide advice and advocate for Council's policy position for land use planning	• As required	No	Planning Services

Operational Plans	Action Reference
Disability Access and Inclusion Plan (DAIP)	Theme 1 and 3
Local Economic Development Plan (LEDP)	Strategies 2
Regional Public Health Plan (RPHP)	5.2, 5.3, 7.1, 7.2

Service Area **CS16 – LIBRARIES**

Service Activity Provision of public library services across multiple physical branches, online and via outreach programs. This includes providing access to a physical and online collection (including speciality collections and the OneCard network); children's programs and groups; adult programs, workshops and activity groups; information and reference services; community spaces; and access to, and education in digital technology.

Service Delivery Internal and outreach delivery, Volunteers

Community Plan Link – Our Environmental, Social and Governance Foundation



Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.

Legislative Responsibility Libraries Act 1982
Copyright Act 1878

Strategic Action	Responsible	Due Date	Budget
~~CS16-1 Undertake review of stage 2 of the Library Review outcomes for consideration by the Executive Leadership Team and Council~~	~~Library Services~~	~~March 2025~~	~~Op~~

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Library Services and Spaces			
Provide inviting, inclusive public library spaces	• Provide access to library services as per nominated open hours Nuriootpa Open Mon, Tue, Thur, Fri 9-5, Wed 9-5, Sat 9.30-12.30, Closed Sun; first Wed of month open to 8pm Tanunda Open Mon, Tue, Wed, Thur, Fri 9-5, Sat 9-12 Closed Sun Mt Pleasant Open Mon, Tue, Wed, Thur, Fri 9-5 Closed 12.30-1.30 daily and Sat and Sun Lyndoch Open Mon, Tue, Wed, Thur, Fri 9-5, Sat 9-12 Closed 12.30-1.30 daily, and Sun • Provision of free library membership • Loan Time - 14, 28 Days, renewal x2 • Total Loans 100 Books, 20 DVDs, 30 Holds • Provision of E-Resources - 24 hours access online • Provision of access to PCs, Internet and Wi-Fi • Provision of photocopying, printing and laminating services for a fee • Provision of Council customer services at Mount Pleasant and Lyndoch libraries • Promote and market library services e.g. social media, physical collateral, speaking to community groups, maintenance of email list and media releases Coordinate the Mount Pleasant Library community art exhibition space~~Nuriootpa~~ ~~Open Mon, Tue, Thur, Fri 9-5, Wed 9-7, Sat 9.30-12.30, Closed Sun~~ ~~Tanunda Open Mon, Tue, Wed, Thur, Fri 9-5, Sat 9-12 Closed Sun~~ ~~Mt Pleasant Open Mon, Tue, Wed, Thur, Fri 9-5 Closed 12.30-1.30 daily and Sat and Sun~~ ~~Lyndoch Open Mon, Tue, Wed, Thur, Fri 9-5, Sat 9-12 Closed 12.30-1.30 daily, and Sun~~ ~~• Provision of free library membership~~ ~~• Loan Time - 14, 28 Days, renewal x2~~ ~~• Total Loans 100 Books, 20 DVDs, 30 Holds~~ ~~• Provision of E-Resources - 24 hours access online~~ ~~• Provision of access to PCs, Internet and Wi-Fi~~	No	Library Services

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Service Action	Service Standard	Critical Service	Responsible
	• ~~Provision of photocopying, printing and laminating services for a fee~~ • ~~Provision of Council customer services at Mount Pleasant and Lyndoch libraries~~		
Output 2 – Collections			
Maintain Library collection	• Manage and maintain collections , including responding to collection reports and performance data • Collection purchase requests processed monthly • Fulfill ongoing requirements of the Libraries SA OneCard Network • Provision of E-Resources via central Libraries SA subscriptions - 24 hours access online • ~~Manage and maintain collections~~ • ~~Collection purchase request processed within ten business days~~ • ~~Fulfill ongoing requirements of the Libraries SA OneCard Network~~ • ~~Provision of E-Resources - 24 hours access online~~	No	Library Services
Output 3 – Information and Reference Services			
Undertake enquiries and research for customers	• Requests for research responded to within 5 business days	No	Library Services
Provide access to online resources (e.g. research databases for children and adults)	• 24 hours access online via the Libraries SA network or Barossa specific subscriptions.~~24 hours access online~~	No	Library Services

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Service Action	Service Standard	Critical Service	Responsible
Output 4 – Programs			
Provide early childhood programs	• Regular (four per week) in the library during school terms • Occasional (up to three per school term) in house and outreach programs as requested by the community, including to early childhood settings and groups • One early years expo (or similar) per year • Representation on the Enhance Barossa Mental Health 0-12 group~~Regular (two per week) in the library during school terms~~ • ~~Occasional (up to two per school term) in house and outreach programs as requested by the community, including to early childhood settings and groups~~	No	Library Services
Provide school aged programs	• Regular (two per week) school term program, and two per term at Mt Pleasant Library • Occasional (one to two per school term) outreach to schools and home-schooling groups as requested by the community • Workshops and events during school holidays (four to six per holiday block) • Facilitate virtual author visits (one per year) for schools, home school groups and in the library • Provide one or more Libraries SA Firstival events targeted at school age children~~Regular (two per week) school term program~~ • ~~Occasional (up to two per school term) outreach to schools and home-schooling groups as requested by the community~~ • ~~Workshops and events during school holidays (four per holiday block)~~	No	Library Services
Provide home library services	• Monthly deliveries to ≤40 clients at home and in residential care or hospital facilities~~Monthly deliveries to ≤40 clients at home and in residential care or hospital facilities~~	No	Library Services
Provide digital inclusion programs	• Weekly one to one help appointments (four per week, subject to volunteer availability) • Weekly group programs delivered in library or as outreach subject to volunteer availability and customer demand~~Weekly one to one help appointments (≥4 x 45mins available per week)~~ • ~~Group program delivered weekly (subject to volunteer availability)~~	No	Library Services

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Service Action	Service Standard	Critical Service	Responsible
Provide adult programs, workshops and groups	• One literature experience (e.g. author event) per quarter • One or more educational/purposeful workshops per month • Facilitate the formation of community run library groups based on customer interest and requests. • Facilitate up to ten book clubs of up to ten members each • Provide virtual access to Adelaide Writers Week in each library • Provide one or more Libraries SA Firstival events targeted at adults • Hold an annual community exhibition in the library during SALA~~One literature experience (e.g. author event) per quarter~~ • ~~One educational/purposeful workshop per month~~ • ~~Facilitate ten book clubs of up to ten members each~~	No	Library Services

Operational Plans	Action Reference

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Service Area	**CS17 - NATURAL RESOURCES**
Service Activity	Regional development and management of the environment (including natural resource management) to ensure the region is managed sustainably and the environment is protected and enhanced.
Service Delivery	Internal, Contractors, Volunteers, Partnerships
Community Plan Link – Our Environmental, Social and Governance Foundation	Our Environment Supporting a sustainable Barossa.
Legislative Responsibility	Crown Land Management Act 2009 Landscape South Australia Act 2019 Local Government Act 1999 National Parks and Wildlife Act 1972 Native Vegetation Act 1991

Strategic Action	Responsible	Due Date	Budget
~~CS17-1 Commence implementation of high yield actions arising from the agreed Carbon Management Plan.~~	~~Sustainability~~	~~June 2025~~	~~Op and Cap~~
CS17-~~1~~2 Continue to partner with industry to achieve a long term sustainable water supply and security to the Barossa.	Office of the Mayor and CEO and Directorate of Corporate Services, Strategy and Innovation	Ongoing	Op
Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative			

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Sustainability			
Support sustainability initiatives and programs within the region	• Delivery of agreed programs	No	Sustainability
Reduce Council operations carbon footprint	• Set and achieve target carbon management reductions	No	Sustainability
Output 2 – Land, Water and Biodiversity			
Support land, water and biodiversity initiatives and programs within the region	• Delivery of agreed programs (minimum 3)	No	Infrastructure and Environmental Operations
Output 3 – Environmental Education and Awareness			
Administer/conduct environmental education and awareness programs	• Delivery of annual work plan	No	Infrastructure and Environmental Operations
Output 4 – Bushgardens Nursery			
Provide nursery for the production and sale of native plants	• Minimum 10,000 plants and seeds propagated each season • Minimum 50% of indigenous plants provided from local seed • Seasonal collection and propagation of seeds/plants	No	Infrastructure and Environmental Operations

Operational Plans	Action Reference
Barossa Bushgardens Strategic Plan (BBSP)	Key Result Areas 1, 2
Community Land Management Plan (CLMP)	All

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Operational Plans	Action Reference
o Plan 2 - Council Reserves and Gardens – Undeveloped or with Minor Improvements	
o Plan 3 - Recreation Reserves	
Regional Public Health Plan (RPHP)	8.1, 8.2, 10.1
Roadside Vegetation Management Plan (RVMP)	All

Service Area **CS18 - PUBLIC HEALTH**

Service Activity Public health services seek to provide for the protection of the health of the public including; routine inspections, awareness events, subsidising online food handler training, immunisation, pests and vermin, and wastewater applications.

Service Delivery Internal, Partnerships.

Community Plan Link – Our Environmental, Social and Governance Foundation



Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.

Legislative Responsibility

Environment Protection Act 1993
Food Act 2001
Housing Improvement Act 1940
Local Government Act 1999
Local Nuisance and Litter Control Act 2016
SA Public Health Act 2011
Safe Drinking Water Act 2011
National Food Safety Standards

Strategic Action	Responsible	Due Date	Budget
Nil			

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Immunisation Management			
Conduct Immunisation Clinics in accordance with service agreement with SA Health	• Scheduled immunisation clinics conducted • Students fully immunised • Immunisation queries followed up within 3 days • Immunisation register updated within 3 months of receipt of data	Yes	Health Services
Output 2 – Sharps Management			
Deliver and promote health and community services and facilities (i.e. sharps)	• Sharps container disposed of within 2 weeks	Yes	Health Services
Output 3 – Pest Control			
Address nuisance and environmental risk associated with animals, vermin and pest control	Complaints: • Vermin - private property investigations undertaken within 5 business days • Insects (not bees or wasps) investigations undertaken within 5 business days • Bees on Council land investigations undertaken within 3 business days • Wasp investigations undertaken within 1 business days • Wasp nests to be destroyed within two working days. • Mosquitos fo investigations undertaken within 5 business days Control: • Destruction/ removal of wasp nest undertaken within 1 business day	No	Health Services
Output 4 – Waste Water Systems			
Provide effective assessment processes and regulatory activities of wastewater ~~septic tank~~ applications	• Customer Request acknowledgement within 1 business day • Complaint investigations undertaken within 2 business days • Applications completed within 10 business days • Failing wastewater systems investigations undertaken within 10 business days	Yes	Health Services



Service Action	Service Standard	Critical Service	Responsible
Output 5 – Assessment and Advice: Health			
Provide public health assessment and advice to customers / small business to enable compliance with accepted public health standards, relevant legislation and practices	• Customer requests acknowledged within 1 business day	No	Health Services

Operational Plans	Action Reference
Regional Public Health Plan (RPHP)	9.1

Service Area **CS19 - SOCIAL INCLUSION**

Service Activity Advocate and work in collaboration with core service providers to ensure vulnerable people have increased access and inclusion, are connected with their community and have access to facilities and opportunities to improve their lives. Aboriginal Reconciliation support. Youth Development. Social Planning. Support for older people. Providing a broad range of sporting, recreational and leisure facilities/ services/programs at a range of facilities, parks and open space areas.

Service Delivery Internal, Partnerships

Community Plan Link – Our Environmental, Social and Governance Foundation



Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.

Legislative Responsibility Disability Inclusion Act 2018
Disability Discrimination Act 1992

Strategic Action	Responsible	Due Date	Budget
~~CS19-1 Continue to provide Social Inclusion training for all staff across the Organisation and coordinate a 'Whole of Organisation' approach to social inclusion~~	~~Community Development~~	~~Ongoing~~	~~Op~~
CS19-~~1~~2 Continue to develop ongoing relationships with Ngadjuri, Peramangk and Kaurna Nations and potential pathways for reconciliation and recognition	Community Development	Ongoing	Op
~~CS19-3 Undertake review of the Disability Access and Inclusion Plan to align with the new State level plan~~	~~Community Development~~	~~TBA~~	~~Op~~

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Home Assistance			
Manage consumer requirements of the Home Assist program	• Service provided within The Barossa Council and Light Regional Council areas • Open for calls 9.00am to 5.00pm Monday to Friday • Missed calls returned within 1 business day • Process consumer referrals and registration within 5 working days of receipt • Within the guidelines of Council's Customer Service charter and the requirements of funding bodies: o Carry out consumer service reviews for Commonwealth Home Support Program consumers annually o Provide funded services to Consumers - Domestic Assistance - Social support – individual - Social support – group - Home maintenance - Home modification Serious Incident Response Scheme reporting to the Aged Care Quality and Safety Commission	Yes	Community Transport and Home Assist
Manage the contractor requirements	• Within the guidelines of Council's Contractor policies and the requirements of funding bodies: o Register, screen and induct new contractors o Review and keep updated the required screenings and licences o Process contractor payments o Carry out ongoing quality checks to the agreed timeframe o System updated within 5 days of receipt of new information	No	Community Transport and Home Assist
Manage promotion and awareness	• Within the guidelines of Council's communication policies and the requirements of funding bodies: o Create accurate and up to date promotional materials • Network and liaise with other stakeholders	No	Community Transport and Home Assist

Service Action	Service Standard	Critical Service	Responsible
Output 2 – Community Transport			
Manage the consumer requirements of the Community Transport program	• Service provided within The Barossa Council and Light Regional Council areas • Open for calls 9.00am to 5.00pm Monday to Friday • Missed calls returned within 1 business day • Service available Monday to Friday and Saturday to Sunday on a case-by-case basis • Process consumer referrals and registration within 5 working days of receipt • Access limited to number of seats and volunteer driver availability • Bookings confirmed at time of booking or within 24 hours • Consumers given 24-hour notice of booking changes • Fleet: o Vehicle Provision: 8 o Wheelchair Accessible Vehicle Hire: 1 o Bus Hire: 2 – 18 seater and 11 seater • Volunteer drivers accredited (5-year renewal) • Within the guidelines of Council's Customer Service charter and the requirements of funding bodies- o Carry out consumer service reviews for Commonwealth Home Support Program consumers annually • Serious Incident Response Scheme reporting to the Aged Care Quality and Safety Commission • Vehicles maintained and replaced (cars every four years and buses as scheduled) as per Council's replacement guidelines and schedules	Yes	Community Transport and Home Assist
Manage promotion and awareness of the Community Transport program	• Within the guidelines of Council's communication policies and the requirements of funding bodies: o Create accurate and up to date promotional materials • Network and liaise with other stakeholders	No	Community Transport and Home Assist
Contribute to the delivery of Regional 'lighthouse' project 1 - Community transport	• Participate in regional working group to develop actions	No	Community Transport and Home Assist
Output 3 – Social Planning and Advocacy			
Advocating to Commonwealth Government on impact of aged care reform policies on SA sector and providing support to home aged care sector	• As per Activity Work Plan approved by the funding body	No	Collaborative Projects

Service Action	Service Standard	Critical Service	Responsible
Advocate and collaborate with services and networks to provide resources promoting equity, access and inclusion initiatives for our community. ~~Advocate for and encourage services and resources that ensure equity and support for disadvantaged, people with disability and at-risk members of the community~~	• Provide strategic direction and governance support in: o Reconciliation Barossa o Disability Access and Inclusion Advisory Group o Barossa Community Services NetworkZS Local Government Access and Inclusion Netwk Local Government Professionals Community Development NetMid NO o Gawler and Districts Community Services Forum • Legatus~~Participation in:~~ ~~o Local Government Access and Inclusion Network~~ ~~o Reconciliation Barossa~~ ~~o Barossa Community Services Network~~ ~~o Gawler and Districts Community Services Forum~~ ~~o Disability Access and Inclusion Advisory Group~~ ~~o Legatus~~ o	No	Community Development ~~Collaborative Projects~~
Contribute to the delivery of Regional 'lighthouse' project 1 - Community Transport	• Participate in regional working group to develop actions	No	Community Development
Lead delivery for Regional 'lighthouse' project 2 - Mental health and suicide prevention	• Lead the regional working group to develop actions	No	Community Development
Contribute to the delivery of Regional 'lighthouse' project 3 - Community participation	• Participate in regional working group to develop actions	No	Community Development
Ensure Council's plans and projects incorporate social inclusion considerations via the Disability Access and Inclusion Advisory Group	• All new project scopes will consider Social Inclusion requirements • Utilisation of the expertise of the Disability Access and Inclusion Advisory Group	No	Community Development
Work collaboratively with service providers, community groups and community members to identify gaps in assets and service provision to increase community capacity and connectedness	• Data collection and analysis to inform gaps and future needs and funding opportunities	No	Community Development
Output 4 – Social Support Groups			

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Service Action	Service Standard	Critical Service	Responsible
Manage the funding agreement and budgetary requirements of the Social Support Groups program	• Within the guidelines of Council's financial policies and the requirements of funding bodies: o Create and manage income and expenditure budgets o Manage the funding contracts and liaison with funding bodies Manage the financial acquittals and statistical requirements of the funding contracts to the specified timeframes and schedule	No	Community Transport and Home Assist
Manage the asset requirements of the Social Support program	• Within the guidelines of Council's asset management policies and the requirements of funding bodies	No	Community Transport and Home Assist
Manage promotion and awareness of the Social Support Group Programs (Out and About and Men's Shed)	• Men's Shed: open Mon and Tues 9am-12 and Thurs 9am - 2 pm • Network and liaise with other stakeholders on a regular basis • Within the guidelines of Council's communication policies and the requirements of funding bodies: o Create accurate and up to date promotional materials for varying formats and audiences	No	Community Transport and Home Assist
Manage and facilitate the Bushgardens Disability Support program	• Weekly, subject to Service Agreement	No	Infrastructure and Environmental Operations
Output 5 – Regional Aged Care Sector Support and Development			
Support the development of the in-home aged care sector to enable Commonwealth Home Support Programme (CHSP) service providers to operate effectively in line with the objectives of the aged care reform	• As per Activity Work Plan approved by the funding body	No	Collaborative Projects
Deliver activities and events that promote wellbeing opportunities for older Australians	• As per Activity Work Plan approved by the funding body	No	Collaborative Projects
Output 6 – Aboriginal Reconciliation			
Continue support and facilitation of Reconciliation Barossa	• Regular meetings and reporting on activities • Delivery of NAIDOC Week and Reconciliation Week	No	Community Development
Output 7 – Youth Development			

Service Action	Service Standard	Critical Service	Responsible
Advocacy and advice for the rights and needs of young people in the community	• Support Drive My Future Program run by Youth Barossa o Provide financial support that allows fees to be subsidised • Young people provided a voice on Council projects and programs • Work with Wellbeing SA to identify information packs that can be distributed to youth to inform of services and support. • Develop a Youth (12-25) Roadmap • Investigate options to provide a Safe Spaces for youth within the region • Facilitate 'Be the Mayor for a Day' • Develop and deliver Work Experience program in collaboration with the Secondary Schools within the region • Investigate option to reintroduce career expo in the region	No	Community Development
Output 8 – Sport and Recreation			
Undertake Recreation and Sport Future Needs Analysis.	• Audit of recreation and sport facilities, organisations and programs • Maintain a register of organisations and programs	No	Community Development

Operational Plans	Action Reference
Disability Access and Inclusion Plan	All
Regional Public Health Plan	6.1, 6.2, 13.1
Barossa Bushgardens Strategic Plan	KRA2 - Strategy 2, 4

Service Area	**CS21 - TOURISM**
Service Activity	Provision of a range of tourism services, including; managing the nationally accredited Barossa Visitor Centre, development and maintenance of tourism resources both digital and printed, customer service delivery encouraging longer stays, dispersal throughout the region, and maximising visitor yield and investment in our region, Tourism Business Support, capacity building, training, product development, marketing and events.
Service Delivery	Internal, Volunteers, Partnerships
Community Plan Link – Our Environmental, Social and Governance Foundation	 Implementing economic development strategies to support future growth opportunities and a diversified and resilient economy showcasing the Barossa rural and regional character.
Legislative Responsibility	Nil

Strategic Action	Responsible	Due Date	Budget
~~CS21-1 Commence implementation of agreed outcomes from review of Economic Development services including tourism and event services undertaken in 2023-24 – phase 1 (see CS10-1).~~	~~Office of the Mayor and CEO and DCS&BI~~	~~June 2025~~	~~Op and NI~~

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Visitor Information and Resource Management			
Maintain operator database/register	• Returned Participation Agreements acknowledged and added to register • Number of active participation agreements	No	~~Tourism Services~~Barossa VIC
Create content and monitor various social media platforms	• Number of posts per week • Response times • Post engagement and reach	No	Barossa VIC ~~Tourism Services~~
Maintain and develop information on designated Barossa.com and council website pages	• Up-to-date information • Customer satisfaction rating	No	Barossa VIC ~~Tourism Services~~
Maintain Bookeasy system backend to ensure external facing booking facility is current and correct representation of the product/offer	• Number of operators • Information and images in operator consoles are current • Quarterly eNewsletter to Bookeasy operators	No	Barossa VIC ~~Tourism Services~~
Produce electronic and printed collateral to enhance visitor experience	• Fact Sheets reviewed and updated monthly • Annual updates to Barossa Touring Map and town maps • Customer satisfaction rating	No	Barossa VIC ~~Tourism Services~~
Maintain Brochure/information displays and events board (checking currency, ordering, restocking)	• Brochures ordered twice weekly or as required • Event posters and resources displayed are current	No	Barossa VIC ~~Tourism Services~~
Support and co-ordinate privately operated Visitor Information Outlets - Nuriootpa, Angaston and Williamstown	• Outlets audited and formally contacted quarterly	No	Barossa VIC ~~Tourism Services~~
Output 2 – Visitor Experience - Enquiries/Customer Service			
Provide accommodation, tour experience and ticket bookings	• Booking confirmation sent immediately upon payment • Refund available in accordance with each operator's cancellation policy • Number of bookings	No	Barossa VIC~~Tourism Services~~

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Service Action	Service Standard	Critical Service	Responsible
Respond to general enquiries - face to face, telephone, email and live webchat	• Open Mon-Fri 9am-5pm, 9am-4pm Sat 10am-4pm Sun. • Number of enquiries – face to face, telephone, email and live webchat • Customer satisfaction rating 4.5 or higher	No	Barossa VIC ~~Tourism Services~~
Oversee Customer Experience in the centre, engagement with staff, length of time spent in the centre browsing signage and displays and discovering	• Open: Mon-Fri 9am-5pm, Sat 9am-4pm, Sun: 10am-4pm • Customer satisfaction rating/Google/Trip Advisor Rating 4.5 or higher • Greater length of time spent in centre (Adequate staffing and volunteer resources to meet visitation demands	No	Barossa VIC ~~Tourism Services~~
Provide Barossa destination product and experience knowledge and storytelling	• 6-weekly family program • Keeping up to date with industry news and changes and sharing of information	No	Barossa VIC ~~Tourism Services~~
Manage feedback/complaint handling - Barossa region (operators, signage etc) and Visitor Experience in the VIC.	• Complaints responded to within 24 hours • Customer satisfaction rating/Google/Trip Advisor Rating	No	Barossa VIC ~~Tourism Services~~
Output 3 – Barossa Makers - Retail Sales			
Facilitate sales transactions and product information discussions with visitors	• Open Mon-Sun 9am-5pm, 9am-4pm Sat 10am-4pm Sun. • Sales Revenue	No	Barossa VIC ~~Tourism Services~~
Provide authentic Barossa gift shop showcasing local artists, makers and craftspeople, meeting visitor expectations and providing local suppliers with a sales outlet	• Products sold must meet retail guidelines and have Barossa connection (local made) or be branded with official Barossa Brand	No	Barossa VIC ~~Tourism Services~~
Coordinate stock control, merchandise displays and meet the maker instore popups	• Professional well-presented displays and stocked gift shop with diverse and quality range of products	No	Barossa VIC ~~Tourism Services~~
Facilitate Product Knowledge and Training for staff and volunteers	• Quarterly training nights and 6-weekly famil program for staff and volunteers	No	Barossa VIC ~~Tourism Services~~

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Service Action	Service Standard	Critical Service	Responsible
Output 4 – Cycle Hub Management			
Provide cycle facilities and services including bike hire, change rooms, showers, bike accessories, storage/lock-up, public toilets	• Facilities open 6am-10pm except Cycle Hire - 9am-5pm (Mon-Fri) 9am-4pm (Saturday) 10am- 5pm (Sundays)	No	Barossa VIC ~~Tourism Services~~
Provide cycle information and maps - face to face service and brochure display in Cycle Hub	• Open Mon-Sun 9am-5pm, 9am-4pm Sat 10am-4pm Sun.	No	Barossa VIC ~~Tourism Services~~
Output 5 – Tourism Development and capacity building			
Support and encourage new tourism experiences and product development	• One to one meeting with investors and operators • New start up Tourism businesses • Referrals to other support agencies	No	Tourism Services
Identify opportunities to encourage visitor dispersal across the Barossa region keeping visitors here longer and increased tourism spend and yield.	• Projects assessed case by case basis	No	Tourism Services
Capacity building - Provide advice and support to Tourism businesses and referrals for further expert advice	• Referrals to other support agencies • Tourism Services manager - One to one meetings with tourism operators	No	Tourism Services
Provision of Enews - industry updates, stats, trends, opportunities to all Tourism Industry Operators via enewsletter, network nights and Facebook tourism forum/group	• E-news sent fortnightly to Tourism operators • Updates posted to private industry facebook group • Bookeasy enews sent quarterly	No	Tourism Services
Develop operator relationships and product knowledge	• Familiarisation Visits conducted 6 weekly Industry workshops/ networking nights hosted annually	No	Tourism Services
Collaborate with industry stakeholders – South Australia Tourism Commission, Tourism Industry Council of SA, Barossa Australia and RDA Barossa to maximise tourism and economic benefit for the region	• Membership to TicSA • Funding agreement with Barossa Australia • Attendance at industry workshops, meetings • Participate in consultation of various projects and strategies	No	Tourism Services

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Operational Plans	Action Reference
Local Economic Development Plan	Strategies – Competitive, Partnerships, Set up for Growth, New Economic Opportunities

Service Area	**CS22 - VOLUNTEERS**
Service Activity	Support of community volunteering through provision of the Volunteer Resource Centre. Provision of volunteer opportunities and engagement of volunteers in Council programs.
Service Delivery	Internal, External
Community Plan Link – Our Environmental, Social and Governance Foundation	 Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.
Legislative Responsibility	Volunteers Protection Act 2001

Strategic Action	Responsible	Due Date	Budget
~~CS22 – 1 Undertake structural review of Volunteer Service model and delivery service.~~	~~Community Development~~	~~June 2025~~	~~Op~~

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – External Community Volunteer Support			
Support volunteers and prospective volunteers within the community via the Volunteer Resource Centre	• Variable open times - Monday to Friday, 9am-4pm. Appointments available. • Offer information about volunteer positions available within Council and the community in a variety of formats • Support volunteers and prospective volunteers to identify potential volunteer opportunities that match their interests and needs.	No	Volunteer Services

Service Action	Service Standard	Critical Service	Responsible
Support community organisations who engage volunteers via the Volunteer Resource Centre in conjunction with the shared services agreement with Light Regional Council	• Create and maintain promotional materials for advertising community volunteer positions • Refer prospective volunteers to opportunities • Offer advice to organisations about all aspects of engaging volunteers and running proactive volunteering programs • Facilitate networking and training on volunteering	No	Volunteer Services
Output 2 – Internal Volunteer support			
Support registered Council volunteers and Council volunteer supervisors	• Provide service in accordance with national standards for volunteering • Within the guidelines of Council's Volunteer policies and the requirements of funding bodies: o Recruit, register, screen and induct new volunteers o Review and keep updated the required screenings and licences • Support and provide Council volunteer celebrations and recognition • Offer advice and support to Council volunteers and supervisors • Write and review Council volunteer process and policy • Facilitate networking and training for volunteer supervisors	No	Volunteer Services
Output 3 - Volunteering Promotion and Advocacy			
Promote and advocate for volunteering	• Promote volunteering throughout the region e.g. newspaper volunteer column • Liaise with organisations including schools and employment agencies to promote volunteering and the services of the Volunteer Resource Centre	No	Volunteer Services

Operational Plans	Action Reference
Barossa Bushgardens Strategic Plan (BBSP)	Key Result Area 3

CS23 - WASTE AND RESOURCE RECOVERY

Service Area	
Service Activity	Effective recovery of materials for recycling and diversion of waste from landfill. Includes the management of the waste contract (ensuring appropriate waste collection and disposal) and operation of waste transfer station.
Service Delivery	Contractors, Internal
Community Plan Link – Our Environmental, Social and Governance Foundation	Our Environment Supporting a sustainable Barossa.
Legislative Responsibility	Green Industries SA Act 2004 Local Government Act 1999 By-Law 7 – Waste Management

Strategic Action	Responsible	Due Date	Budget
~~CS23 – 1 Analyse, negotiate and execute a new waste management contract renew or commence market approach~~	~~DCCS~~	~~December 2024~~	~~Op~~

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Waste Collection/Disposal			
Provide a waste collection/disposal service across council	Township service • Mandatory • Weekly 140L Bin - General Waste • Fortnightly 240L Bin – Recycling • Fortnightly 240L Bin – Green Organic	Yes	Sustainability

Service Action	Service Standard	Critical Service	Responsible
	Rural service • Mandatory • Weekly 140L Bin - General Waste • Fortnightly 240L Bin – Recycling Commercial service • Optional • Weekly 140L Bin - General Waste • Fortnightly 240L Bin – Recycling • Fortnightly 240L Bin – Green Organic (townships only) Street and Reserve Litter services: • Weekly 140L Bin – General Waste • Customer request investigations undertaken within 5 business days		
Undertake a review of the Right of Renewal within the contract for Waste Management Service	• As required	Yes	Sustainability
Output 2 – Waste Education			
Provide ongoing waste education and awareness to service users	• As required	No	Sustainability
Output 3 – Waste Transfer Station Operation – Springton			
Provide domestic hard waste and green waste deposit facility	• 9am-3pm, second Saturday of each month	No	Infrastructure and Environmental Operations

Operational Plans	Action Reference
Regional Waste Management Strategy (RWMS)	All
Regional Public Health Plan (RPHP)	8.3

BUSINESS SERVICES

Business Technology

Business Improvement

~~Communications and Engagement~~Communications and Marketing

Council and Committees

Risk and Safety

Finance

Governance

Grants

Information

People and Culture

Procurement

Property and Rates

Strategic/Legislative Planning and Reporting

Service Area	**BS1 - BUSINESS TECHNOLOGY**
Service Activity	IT Service Management, including Operations (infrastructure, assets, applications, service desk, vendor management, security) and Business services (business analytics, Project Management Office, data analytics, dashboards)
Service Delivery	Internal
Community Plan Link – Our Environmental, Social and Governance Foundation	 We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.
Legislative Responsibility	Nil

Strategic Action	Responsible	Due Date	Budget
BS1 – 1 ~~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.~~Complete business case for core system replacement and commence implementation of approved outcomes.	~~Corporate Services and Business Innovation~~Corporate Services, Strategy and Innovation	~~June 2025~~3 year strategy – concluding in June 2028	Op & Cap

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – ICT Service Operations			
Provide event management	• Ensure technology services are monitored, and filter/categorise events to decide on appropriate actions. Appropriate action is taken in accordance with agreed service standards	Yes	Enterprise Technology and Innovation



Service Action	Service Standard	Critical Service	Responsible
Provide incident management	• Manage the lifecycle of all incidents in accordance with service standards, returning IT services back to users as quickly as possible	Yes	Enterprise Technology and Innovation
Facilitate problem management	• Determine root cause of incidents, taking proactive measures to mitigate and reduce the likelihood of future occurrence. Problems are managed in accordance with agreed service standards	Yes	Enterprise Technology and Innovation
Fulfil requests	• Manage and fulfil "standard/BAU changes" or requests in accordance with agreed service standards (>90%)	Yes	Enterprise Technology and Innovation
Manage access	• Managing and maintaining access in accordance with defined policies and service standards	Yes	Enterprise Technology and Innovation
Provide technical management	• Ensuring the provision of resources and skills necessary to support continuing operations of IT services. Staff skills and position descriptions are regularly reviewed, and training provided in alignment with changing needs of the business	Yes	Enterprise Technology and Innovation
Provide operations control	• Execution of day-to-day and routine tasks related to the operation and security of infrastructure components and applications, including reporting, job scheduling, backup and restore activities, print and output management and routine maintenance. Operational tasks are completed in accordance with agreed policy, process and service standards	Yes	Enterprise Technology and Innovation
Provide asset management	• Managing the lifecycle of IT assets in accordance with relevant policies (Procurement, ICT Asset Management)	No	Enterprise Technology and Innovation
Manage applications	• Managing the lifecycle of IT applications and associated vendor relationships in accordance with agreed service standards	Yes	Enterprise Technology and Innovation
Provide facilities management	• Manage the physical environment where IT infrastructure is located e.g. power, cooling, building access management and environmental monitoring) in accordance with relevant policies and service standards	Yes	Enterprise Technology and Innovation
Output 2 – ICT Business Services			

Service Action	Service Standard	Critical Service	Responsible
Provide IT project management	• Provision of Project Management Office (PMO) capability, providing direction and oversight of IT projects. Projects delivered in line with stakeholder expectations and in accordance with relevant processes, policies and service standards	No	Enterprise Technology and Innovation
Provide business analysis	• Provision of Business Analysis (BA) capability, translating business requirements into tangible technical outcomes, exploring opportunities for service and process improvement, and ensuring services are fit for purpose. BA delivered in line with stakeholder expectations and in accordance with relevant processes, policies and service standards	No	Enterprise Technology and Innovation
Provide data analysis	• Provision of Data Analysis (DA) capability, translating data into knowledge, building and providing data lakes, and dashboarding, and assisting with legislated reporting and audit requirements. DA delivered in line with stakeholder expectations and in accordance with relevant processes, policies and service standards	No	Enterprise Technology and Innovation

Operational Plans	Action Reference
ICT Strategy (ICTS)	All
Local Economic Development Plan (LEDP)	Strategy 1

Service Area	**BS2 - BUSINESS IMPROVEMENT**
Service Activity	Growing the efficiency of the processes and systems we use to deliver services and outcomes through innovation and continuous improvement
Service Delivery	Internal
Community Plan Link – Our Environmental, Social and Governance Foundation	 We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.
Legislative Responsibility	Nil

Strategic Action	Responsible	Due Date	Budget
~~BS2-1 Modernise TechnologyOne through implementation of HR and Budgeting Systems~~	~~Corporate Services and Business Innovation~~	~~June 2025~~	~~Op and Cap~~

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Continuous Improvement Framework Management			
Manage the implementation of the Continuous Improvement Framework	• Framework is reviewed and updated every 3 years	No	Business Improvement
Provide Continuous Improvement Framework tools and templates	• Tools and templates are available to support business unit process and system refinement and implementation of broader continuous improvement projects	No	Business Improvement

Service Action	Service Standard	Critical Service	Responsible
Output 2 – Continuous Improvement Project Management			
Facilitate the implementation of Continuous Improvement projects	• Projects completed within agreed milestones, budgets and outcomes	No	Business Improvement
Facilitate the implementation of Business Unit Refinement activities	• Activities completed within agreed milestones, budgets and outcomes	No	All

Operational Plans	Action Reference

Service Area **BS3 - COMMUNICATIONS AND MARKETING~~ENGAGEMENT~~**

Service Activity Management of media, social media, digital communications, branding and strategy, special projects, research, corporate publications, community engagement and events. Providing advice and direction in the areas of marketing, creative and media relations to achieve an integrated approach to all internal and external communications in alignment with the strategic objectives of Council.

Community Plan Link – Our Environmental, Social and Governance Foundation



Creating a safe and connected community where people have access to reasonable services and infrastructure they need and feel a sense of belonging.



We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.

Legislative Responsibility Local Government Act 1999

Strategic Action	Responsible	Due Date	Budget
Nil			

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – External Communication Framework Management			
Maintain, champion and moderate implementation of communication, branding, design and website policies, processes and guidelines	• Communication outputs are delivered in accordance with agreed standards • Website is maintained in accordance with agreed standards • Corporate content is branded in alignment with approved branding strategy	No	~~Communications and Engagement~~Communications and Marketing
Provide communication, branding, design and website tools and templates	• Tools and templates are available to support business unit implementation of corporate standards and best practice approaches	No	~~Communications and Engagement~~Communications and Marketing
Output 2 – Internal Communication Framework Management			
Maintain, champion and moderate the implementation of internal communication framework	• Communication outputs are delivered in accordance with agreed standards • Intranet is maintained in accordance with agreed standards • Corporate content is branded in alignment with approved internal branding strategy	No	~~Communications and Engagement~~Communications and Marketing
Provide internal communication tools and templates	• Tools and templates are available to support business unit implementation of corporate standards and best practice approaches	No	Communication and ~~Engagement~~Marketing
Output 3 – Communication Coordination			
Draft and moderate internal digital communications, corporate and community publications, marketing collateral (creative and design) and Council advertising	• Content produced on demand and in accordance with agreed planned activity	Yes	~~Communications and Engagement~~Communications and Marketing
Coordinate social media content development and deployment	• Curate planned and reactive content for Council's social media platforms	Yes	~~Communications and Engagement~~Communications and Marketing
Coordinate media relations	• Develop media releases, facilitate all media enquiries centrally and coordinate media responses in accordance with Council policy	Yes	~~Communications and Engagement~~Communications and Marketing

Service Action	Service Standard	Critical Service	Responsible
Output 4 – Community Engagement			
Implement community engagement strategies for key projects and service delivery	• As specified by Business Unit requirements	No	~~Communications and Engagement~~Communications and Marketing
~~Implement contemporary consultation and engagement processes for statutory planning activities supported by the Communication Strategy~~	• ~~Use of the Community Engagement Charter (April 2018) for Planning and Design Code related matters~~	~~No~~	~~Communications and Engagement Development Services~~
Provide quality information and educational materials about Council services and functions, programs and decision making	• Customers have access to current, accurate and informative information regarding Council services in a range of formats including website, social media, digital communication, physical signage and print materials	Yes	All
Output 5 – Online / Website support			
Coordinate maintenance and continuous improvement of website platform	• Website platform is stable, software is up to date and continuously refined and developed to offer a quality, customer centric digital experience	Yes	~~Communications and Engagement~~Communications and Marketing Enterprise Technology and Innovation
Implement Search Engine Optimisation strategy	• Web content is visually accessible through search and delivers informative and keyword rich content, providing best user experience	No	~~Communications and Engagement~~Communications and Marketing
Coordinate content development and curation for website	• Curate planned and reactive content for Council's website	Yes	~~Communications and Engagement~~Communications and Marketing
Coordinate maintenance and continuous improvement of internal communication digital platform – staff intranet	• Intranet platform is stable, software is up to date and continuously refined and developed to offer a quality, employee centric digital experience	No	~~Communications and Engagement~~Communications and Marketing Enterprise Technology and Innovation
Coordinate content development and curation for intranet	• Curate planned and reactive content for Council's intranet	No	~~Communications and Engagement~~Communications and Marketing

Service Action	Service Standard	Critical Service	Responsible
	• Editors and Publishers meet agreed organisational and accessibility standards using Monsido and other supporting tools and platforms		

Operational Plans	Action Reference
Communication Strategy	All

Service Area	**BS4 - COUNCIL AND COMMITTEES**
Service Activity	Provision of required information, agendas, and minutes. Ensuring Council and Committees are provided with support to enable informed decisions.
Service Delivery	Internal
Community Plan Link – Our Environmental, Social and Governance Foundation	 We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.
Legislative Responsibility	Local Government Act 1999 Code of Conduct for Council Members Planning, Development and Infratsructure Act 2016 Assessment Panel Members – Code of Conduct

Strategic Action	Responsible	Due Date	Budget
BS4-1 ~~Complete Elector Representation Review~~Commence preparation and implementation of legislative requirements for November 2026 Local Government Elections	Office of Mayor and CEO	~~March 2025~~June 2026	Op

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Coordination: Council Meetings/Workshops			
Ensure the effective operation of the Council in accordance with the Local Government Act, Codes, and Meeting Procedures	• 12 meetings held per annum • Agenda and minutes delivered on time at least 3 clear days before an ordinary meeting • Special meetings agenda and minute delivered on time at least 4 hours before a special meeting. • Programmed workshop agendas delivered by Friday proceeding the scheduled workshop.	Yes	Office of the Mayor and CEO Corporate Governance and Information Services
Output 2 – Coordination: Council Committees and Working Groups			
Ensure the effective operation of the Committees/Working Groups in accordance with the Local Government Act, Codes, and Meeting Procedures	CEO Performance Review Committee • Review to be completed within designated time frames following correct policy and procedures Community Assistance Scheme Committee • At least Three (3) meetings held per year. • Agenda and minutes delivered on time as required by legislation Barossa Assessment Panel • Meetings held as required based on items being presented • Agenda and minutes delivered on time as required by legislation Building Fire Safety Committee • A minimum of two (2) ordinary meetings in each year • Agenda and minutes delivered on time as required by legislation Barossa Bushgardens Committee • A minimum of four (4) meetings held per annum • Agenda and minutes delivered on time as required by legislation Barossa Regional Gallery Advisory Group • A minimum of six (6) meetings per annum Audit Committee	Yes	Office of the Mayor and CEO Corporate Governance and Information Services Development Services Infrastructure and Environmental Services Community Development Gallery and Creative Industries Financial Services Risk and Safety Health Services

Service Action	Service Standard	Critical Service	Responsible
	• A minimum of 4 meetings held per annum or at other times as determined by the Committee • Agenda and minutes delivered on time as required by legislation WHS Committees • A minimum of 4 meetings held per annum • WHS Committee and sub-committee meetings held in accordance with WHS legislation and standards Disability Access and Inclusion Advisory Group • A minimum of six (6) meetings held per annum Regional Public Health Plan Advisory Group • A minimum of four (4) meetings per annum Reconciliation Barossa Advisory Group • A minimum of four (4) meetings per annum		
Output 3 – Committee Governance			
Review the activities and plans of any subsidiary of the council	Annually, as part of the review of the Corporate Plan	No	Office of the Mayor and CEO Corporate Governance and Information Services
Review the Terms of Reference, Codes, and Meeting Procedures of any committee/working group of the council	As required by legislative requirements once in each term of Council.	No	Office of the Mayor and CEO Corporate Governance and Information Services

Service Action	Service Standard	Critical Service	Responsible
Output 4 – Member Representation and Elections			
Undertake Elector Representation Review	• Commence next review by April 2024 • Electoral Commissioner certifies final report by prescribed date	Yes	Office of the Mayor and CEO Corporate Governance and Information Services
Undertake Local Government Election	• Every 4 years • Electoral Commissioner certifies final results by prescribed date	Yes	Office of the Mayor and CEO Corporate Governance and Information Services
Undertake Supplementary Local Government Election	• As required • Electoral Commissioner certifies final results by prescribed date	Yes	Office of the Mayor and CEO Corporate Governance and Information Services
Output 5 – Member Support and Registers			
Maintain Register of Interest	• Quarterly updates undertaken and published as required by legislation •	No	Office of the Mayor and CEO
Member support and Registers	• As required • Quarterly updates undertaken and published as required by legislation •	No	Office of the Mayor and CEO
Manage invitations for the Mayor and Elected Members to civic events and community functions	• As required • All invitations, registered and replied	No	Office of the Mayor and CEO
Provide strategic, policy and operational support and advice to Elected Members	• As required • Responses are provided within 5 days as per Customer Service Policy	No	All

Operational Plans	Action Reference

Service Area **BS5 - ENTERPRISE RISK AND SAFETY**

Service Activity The management of Council's Enterprise Risk profile including strategic and operational risk assessment, control and monitoring; internal control and audit; business continuity and disaster recovery planning; organisational emergency management; insurance portfolio management; and Work Health Safety system coordination.

Service Delivery Internal, Contractors

Community Plan Link – Our Environmental, Social and Governance Foundation



We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.

Legislative Responsibility Local Government Act 1999
Work Health Safety Act 2012
Return to Work Act 2014

Strategic Action	Responsible	Due Date	Budget
Nil			

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Risk Framework Management			
Maintain and champion the implementation of the Enterprise Risk Management Policy and Framework	• Documentation is reviewed and updated every 4 years • Risk management considerations are embedded in all strategic and operational activities • Risk awareness training is delivered at reasonable intervals for existing staff • All new staff receive a risk management induction upon commencement	No	Risk and Safety
Provide Risk tools, templates and checklists	• Tools and templates are available to support business unit implementation of corporate standards and best practice approaches	No	Risk and Safety
Maintain organisational Risk Registers	• Organisational Risk Registers are maintained for strategic, operations, compliance risks	No	Risk and Safety
Prepare Risk Activity and Performance Reports	• Reports are prepared at regular intervals in accordance with Council, Executive Leadership Team, Audit Committee and Legislative requirements	No	Risk and Safety
Manage organisational risk in the delivery of core Council services	• Performance standards for self-insurance are met • Risk consequences are minimised in terms of reputational damage, monetary losses, damage to property, injuries, organisational culture, service delivery interruptions, sustainability and the environment	Yes	All
Output 2 – Internal Audit			
Prepare Audit Committee Risk Reports	• Reports prepared quarterly	No	Risk and Safety
Ensure that identified Internal Financial Controls are effectively monitored and maintained	• As required • Internal Financial Controls reviewed and updated in line with Council policy	No	All

Service Action	Service Standard	Critical Service	Responsible
Output 3 – Insurance and Claims Management			
Maintain and facilitate the implementation of the insurance and claims management policies and processes	• Claims are lodged for all insured expenses • Documents reviewed every 4 years • Register of insurance claims is monitored and maintained	No	Risk and Safety
Maintain current Asset and Motor Vehicle Insurance Schedules	• All current Council assets are appropriately reflected in insurance schedules • Insured values are reliable and appropriate to facilitate replacement in the event of an adverse event • Schedules reviewed and updated upon purchase, upgrade or disposal of assets or at least every 4 years	No	Risk and Safety
Review customer request notifications of injuries or property damage to assist Mutual Liability claims management	• Requests are monitored and responded to on a reactive on demand basis • All potential claims are identified, and the insurance scheme identified	No	Risk and Safety
Provide LGA Mutual Liability Scheme, LGA Workers Compensation Scheme, LGA Asset Mutual Fund Confirmation of Membership to external bodies	• As required to meet compliance requirements	No	Risk and Safety
Output 4 – Disaster Recovery and Business Continuity			
Maintain and facilitate the implementation of the ICT Disaster Recovery Plan	• ICT operations are maintained during business interruption events	Yes	Risk and Safety Enterprise Technology and Innovation
Maintain and facilitate the ongoing testing and development of Council's Business Continuity Plan and associated Sub-Plans	• Continuity plans are in place to ensure rapid reinstatement or continuance of essential services during business interruption events	Yes	All

Service Action	Service Standard	Critical Service	Responsible
Output 5 – WHS System Management			
Maintain and champion the implementation of Council's WHS System	• Documentation is reviewed and updated every 4 years • WHS considerations are embedded in all strategic and operational activities • WHS training is delivered at reasonable intervals for existing staff unless mandated more frequently • All new staff receive a WHS induction upon commencement • Contractor WHS induction is provided online at minimum • Performance standards for self-insurance are met	Yes	All
Provide WHS tools and templates	• Tools and templates are available to support Supervisors and Workers to implement WHS policies, processes, standards and best practice approaches • Templates reviewed and updated within nominated timeframe following identification of new legislative requirement or opportunity for improvement	Yes	Risk and Safety
Coordinate the delivery of WHS training	• Routine training is conducted in accordance with legislative requirements: o Wardens – every 2 years o Workplace First Aiders – every 3 years o First Aid refresher – every 3 years o CPR Refresher Training – on demand o Asbestos awareness training – on demand o Health and Safety Representative – Annual o General WHS training as identified in Training Needs Analysis – within 12 months of TNA sign off • Training Needs Analyses identify minimum WHS training requirements and staff currency of training is maintained or addressed as required	No	Risk and Safety
Undertake WHS compliance inspections	• Inspections carried out in accordance with agreed schedule and legislative requirements o Buildings – annually o Operational vehicles - daily o Plant – annually o Equipment – 6 monthly o Slings/gantries - annually o Playgrounds – fortnightly o CWMS – 6 monthly • Recreation parks/halls – annually	No	All

Service Action	Service Standard	Critical Service	Responsible
Coordinate implementation of WHS Committee actions and broader consultation requirements	• WHS Committee actions are facilitated, monitored and reported on at scheduled meetings on a quarterly basis • WHS consultation requirements are met in accordance with legislative obligations	No	Risk and Safety
Implement, review and maintain Work Health Safety Improvement/Action Plan	• Plan renewed every 4 years and reviewed annually • Plan drives strategic agenda for continuous improvement • WHS Improvement Plan actions are implemented in line with agreed milestones • Action Plan progress reports are prepared quarterly and monitored by the Executive Leadership Team	No	All
Participate in mandatory external WHS audits	• Every 2 years • WHS audit actions closed out by due date	No	All
Coordinate scheduling, implementation and reporting on internal audits	• In accordance with audit schedule • Audits on schedule completed	No	Risk and Safety
Coordinate Return to Work SA injury management reporting	• Reports provided on time and in accordance with Local Government Association Workers Compensation Scheme standards	No	Risk and Safety
Maintain WHS registers	• Registers maintained in accordance with legislative/LGRS requirements: o Corrective and Preventative Action Register Hazard Register o Incident Register o Register of all Task Risk Assessments/Safe Work Instructions/Static Risk Assessments and Safe Operating Processes for all of Council o Register of signed Safe Work Instructions o Risk/WHS document development and Review Schedule Register o Hazardous Task Register o Asbestos Register	No	Risk and Safety
Manage chemicals	• Chemalert database maintained for all Council sites where chemicals used and reviewed annually or each time a new chemical is introduced to a workplace or site • Chemical stocktakes undertaken every 4 years at minimum • Purchasers must undertake a chemical risk assessment at time of purchase	No	Risk and Safety Infrastructure and Environmental Operations

Service Action	Service Standard	Critical Service	Responsible
	• Allocated Officers must ensure that all relevant Chemicals have an associated risk assessment		
Manage safety incidents	• Incidents are reported via Council's incident reporting tool within two business days • Incident site secured within nominated timeframe following the site being 'made safe' • Notifiable incidents reported to relevant bodies within 24 hours • The Office of the Technical Regulator advised of Electricity or Electric Shock Incident as follows: o Death – immediately o Medical Assistance - within 24 hours o All other cases -Within 10 Working Days • Investigations commenced within 24 hours of notification • Corrective actions or lessons learned from incident to relevant stakeholders communicated within 5 days of signoff	Yes	Risk and Safety
Review and maintain Emergency Management Plans	• Emergency Management Plans reviewed every 4 years • Emergency evacuation diagrams reviewed every 4 years • Emergency evacuation drills tested annually • Emergency Control Organisation reviewed annually • New ECO members trained within 2 months of appointment	Yes	Risk and Safety

Operational Plans	Action Reference
WHS, Risk and IM Action Plan (WHSRIMAP)	All
Business Continuity Plan (BCP)	All

Service Area **BS6 - FINANCE**

Service Activity Provision of financial and budgetary accounting services, treasury and investment services, management reporting, reconciliation and taxation services, asset accounting, internal control, accounts payable and receivable services.

Service Delivery Internal

Community Plan Link – Our Environmental, Social and Governance Foundation



We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.

Legislative Responsibility

~~Development Act 1993~~
Environment Protection Act 1993
Food Act 2001
Housing Improvement Act 2016
Liquor Licensing Act 1997
Local Government Act 1999
Planning, Development and Infrastructure Act 2016
Safe Drinking Water Act 2011
South Australian Public Health Act 2011

Strategic Action	Responsible	Due Date	Budget
~~BS6-1 Implement Enterprise Budgeting module in TechnologyOne~~	~~Finance~~	~~December 2024~~	~~Cap~~

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Financial Advice			
Provide budget manager support	• Requests for advice provided initially within 5 days as per Customer Service Policy	No	Financial Services
Provide asset accounting advice	• Requests for advice provided initially within 5 days as per Customer Service Policy	No	Financial Services
Provide general finance advice	• Requests for advice provided initially within 5 days as per Customer Service Policy	No	Financial Services
Output 2 – Budget Management and Financial Accounting			
Coordinate Annual Budget and Business Plan preparation and reporting	• Annually • Within consultation and statutory timeframes	No	Financial Services
Coordinate financial statements preparation for Council adoption	• Annually • Within consultation and statutory timeframes	No	Financial Services
Conduct analysis of budget variance, adjustments, forecast and prepare quarterly budget review reports to Council	• Quarterly • Produce organisational performance and activity report	No	Financial Services
Ensure effective budget performance	• Quarterly • Achieve quarterly reviews - budget results to be on budget or variations no greater or less than than 2.5% every quarter	No	All
Output 3 – Treasury Management			
Prepare reporting regarding treasury management performance relative to the loan portfolio	• Report submitted to Audit Committee annually within nominated timeframe • Net Financial Liabilities (NFL) Ratio shall not exceed 100% in the Long Term Financial Plan.	No	Financial Services

Service Action	Service Standard	Critical Service	Responsible
Prepare loan applications collating financial information/data/assessing impact for Council and/or community needs	• As needed	No	Financial Services
Output 4 – Financial Control and Audit			
Coordinate report preparation for the Audit Committee	• Report submitted within nominated timeframe	No	Financial Services
Review and update Finance policies and processes	• As required, within nominated timeframe	No	Financial Services
Output 5 – Banking and Investment Services			
Coordinate banking and investment reconciliation and control	• Monthly • Community Loans reconciled to control accounts within nominated timeframe • Repayments processed within nominated timeframe	No	Financial Services
Management of the loan portfolio, coordination of investments through bank	• Monthly and annually • Affordability of specific project proposals having regard to Council's long-term financial sustainability	No	Financial Services
Output 6 – Taxation and Levy Management			
Facilitate provision of information and data to ATO (including Contractor GST compliance) and other Government bodies	• Monthly and annually completed in statutory timeframe	No	Financial Services
Output 7 – Asset Accounting			
Coordinate asset policy, accounting requirements and reconciliations	• Quarterly and annually • Maintenance of finance policies and processes; accounting, taxation, finance, reporting and administration services for Council, staff, external parties and reporting bodies	No	Financial Services

Service Action	Service Standard	Critical Service	Responsible
Output 8 – Accounts Payable and Receivable			
Invoice matching to orders and batch process; seeking payment approval; and reconciliation of accounts payable	• Process run within nominated timeframes, 2 days, weekly and monthly • Expenditure and payments are accurate, timely and reconciled; compliance with legislation including accounting, Local Government Act and taxation	No	Financial Services
Invoice raising, organisation of inter-charges between subsidiaries, and debt collection	• Process run within nominated timeframes, 3 days, monthly and as required • Revenue generation and receipting is controlled and received; compliance with legislation including accounting, Local Government Act and taxation	No	Financial Services

Operational Plans	Action Reference
Infrastructure Asset Management Plan (IAMP)	All
Annual Budget and Business Plan (ABBP)	All
Long Term Financial Plan (LTFP)	All

Service Area	**BS7 - GOVERNANCE**
Service Activity	Provision of governance advice and support in the discharge of legislative responsibilities for policy development, delegations and authorisations, internal review of Council decisions, Native Title claims.
Service Delivery	Internal, External (Legal)
Community Plan Link – Our Environmental, Social and Governance Foundation	 We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.
Legislative Responsibility	Independent Commissioner Against Corruption Act 2012 Local Government Act 1999 Ombudsman Act 1972 Public Interest Disclosure Act 2018 Code of Conduct for Council Employees Code of Conduct for Council Members

Strategic Action	Responsible	Due Date	Budget
BS7-1 Complete final components of a ~~a~~ review of the Office of the Mayor and CEO function, structure, service delivery model (part carried forward from ~~carried forward from~~ 2024~~3~~-25~~4~~)	Office of the Mayor and CEO	~~June 2025~~June 2026	Op

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Governance and Policy Advice			
Provide governance advice – Local Government Act	• As required	No	Corporate Governance and Information Services Office of the Mayor and CEO
Output 2 – Delegations and Authorisations Management			
Update Sub Delegations in accordance with staff changes	• As required • All appropriate sub-delegations have been issued	Yes	Corporate Governance and Information Services
Undertake Delegations and Sub- delegations Review	• Review completed within 1 year of periodic elections and more regularly as required	Yes	Corporate Governance and Information Services
Update Authorisations as needed, update Authorisations Register and issue officer identity card	• As required • Authorisations are made and recorded to appropriate staff	Yes	Corporate Governance and Information Services
Output 3 – Native Title Management			
Monitor and respond to case management requests from Council's legal representatives regarding Native Title claims	• As required • Requests processed within nominated timeframe	No	Office of the Mayor and CEO
Output 4 – Legislative Reform			
Implement legislative reform	• Reform is implemented within nominated timeframe	Yes	All

Service Action	Service Standard	Critical Service	Responsible
Output 5 – Complaints Management			
Process applications under the Internal Review of Council Decisions Policy – Section 270 of the Local Government Act	• As required • Confirm receipt within 1 week • Conduct review within 21 days where possible	Yes	Corporate Governance Office of the Mayor and CEO
Process complaints under the legislated Behaviour Standards for Elected Members	• Reports processed within nominated timeframe	Yes	Mayor or Other Elected Member if about the Mayor supported by Office of the Mayor and CEO
Process enquiries or investigation complaint from the Ombudsman, ICAC or other oversight agency	• All enquiries are completed as required under relevant legislation. Confidentiality and appropriate record management is maintained	Yes	Corporate Governance Office of the Mayor and CEO
Manage complaints about an Elected Member	• As required • Complaints against Members acknowledged to within 1 week	Yes	Mayor or Other Elected Member if about the Mayor supported by Office of the Mayor and CEO
Manage incidents reported under the Public Interest Disclosure Act	• Reports processed within nominated timeframe as set out in Public Interest Disclosure Act	Yes	Corporate Governance
Output 6 – Policy Framework Management			
Maintain and champion the review and implementation of Council's Policy and Process Framework – Council and Administration	• Documentation is reviewed and updated every 4 years or as required by specific Policy and Process requirements • Governance and policy considerations are embedded in all strategic and operational activities	No	Corporate Governance
Maintain and champion the review and implementation of Council's Policy and Process Framework – Elected Members	• Documentation is reviewed and updated every 4 years or as required by specific Policy and Process requirements • Governance and policy considerations are embedded in all strategic and operational activities	No	Office of the Mayor and CEO

Operational Plans	Action Reference
Barossa Bushgardens Strategic Plan (BBSP)	Key Result Area 4

Service Area	**BS8 - GRANTS**
Service Activity	Support and lead grant applications through research, grant writing and letters of support.
Service Delivery	Internal
Community Plan Link – Our Environmental, Social and Governance Foundation	 We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.
Legislative Responsibility	Local Government Act 1999

Strategic Action	Responsible	Due Date	Budget
Nil			

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Service Action	Service Standard	Critical Service	Responsible
Output 1 – Grant Sourcing			
Identify funding opportunities to assist in delivery of projects and programs across council service areas	• Grant funding recommendations referred to ELT for consideration • Actively pursue external grants in line with prioritised projects and budget allocations	No	All

Service Action	Service Standard	Critical Service	Responsible
Output 2 – Grant Management			
Monitor and report on grant status and prepare acquittal reports	• Grant status and acquittal reports completed as per grant funding deeds/agreements • Grant status and acquittal reports completed	No	All
Maintain Grant Register	• All grants maintained in register with status updated within 2 business days of change • Grants and status recorded in register	No	Financial Services
Facilitate grant reconciliation, validation, reporting and audit	• Annual in conjunction with financial statements; finalised for EOFY	No	Financial Services

Operational Plans	Action Reference

Service Area	**BS9 - INFORMATION**
Service Activity	Management and maintenance of corporate records (both physical and electronic) held by Council. Providing support to the organisation to ensure organisational compliance with record keeping obligations under the *State Records Act* and other relevant legislation. Providing support in the discharge of legislative responsibilities for Freedom of Information applications, and organisational functions such as mail processing. Council's record keeping obligations are carried out in accordance with appropriate guidelines and standards and policy and projects are successfully implemented to ensure organisational effectiveness and compliance.
Service Delivery	Internal, Contractors
Community Plan Link – Our Environmental, Social and Governance Foundation	Our Council We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.
Legislative Responsibility	Copyright Act 1968 Freedom of Information Act 1991 Local Government Act 1999 State Records Act 1997 Planning, Development and Infrastructure Act 2016 ~~Development Act 1993~~ Dog and Cat Management Act 1995

Strategic Action	Responsible	Due Date	Budget
~~BS9-1 Complete automation of policy and process review systems and processes~~	~~Corporate Governance and Information Services~~	~~June 2025~~	~~Op~~

Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Access to Council Information			
Process applications under the Freedom of Information Act	• As required • Requests processed within the statutory timeframe	Yes	Corporate Governance and Information Services
Provide members of the public with access to plans and drawings	• Acknowledge receipt of requests for drawings and plans within 1 business day. • Requests for drawings and plans are completed within 5 business days.	No	Corporate Governance and Information Services Development Services
Output 2 – Management of Records			
Provide physical storage and management of hard copy records	• Retention period managed in accordance with State Records Act	Yes	Corporate Governance and Information Services
Provide appropriate Disposal programs	• Annual review of disposal program Directorate provided draft disposal schedule for approval of destruction (where required) • Implementation of Disposal program (twice a year) • Monthly destruction of temporary records (GDS21)	No	Corporate Governance and Information Services
Provide administration of EDRMS system	• Ongoing • EDRMS daily audit completed every business day • Requests responded to within nominated timeframe • Monitoring Helpdesk for Information Services related tasks	Yes	Corporate Governance and Information Services
Maintain records appropriately	• Record keeping is managed in accordance with legislative and policy obligations	No	All

Service Action	Service Standard	Critical Service	Responsible
Output 3 – Mail Processing			
Process incoming and outgoing mail including emails	• Ongoing • Incoming mail is processed and forwarded/registered to relevant staff on the same business day that it is received • Outgoing mail is processed after 2.30pm each business day for pick up the following business day • Emails are forwarded/registered to relevant business unit on the same business day or next business day if received after staffed hours	Yes	Corporate Governance and Information Services
Undertake reconciliation of mail	• Within 1 week at the end of every month	No	Corporate Governance and Information Services

Operational Plans	Action Reference

Service Area	**BS10 - PEOPLE AND CULTURE**
Service Activity	Support to Managers and employees across the full employee lifecycle, including attraction, recruitment and selection, induction and on-boarding, training and performance development, performance management and offboarding. Providing advice and strategic direction to ensure that Council's employee management obligations are met and that skilled and high performing employees are attracted and retained in line with Council's strategic people objectives and its industrial obligations to optimally deliver Council services to the community.
Service Delivery	Internal
Community Plan Link – Our Environmental, Social and Governance Foundation	Our Council We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.
Legislative Responsibility	Local Government Act 1999 Return to Work Act 2014 Work Health Safety Act 2012 Work Health Safety Regulations 2012 Fair Work Act (SA) 1994

Strategic Action	Responsible	Due Date	Budget
BS10-1 Implement the agreed training and development framework (carried over from 2024-25).	~~Organisational Culture and People~~People and Culture TeamPeople and Culture Team	June 2026	Op
Op = Operational, Cap = Capital, Ext = External Funding, NI = New Initiative			

Service Action	Service Standard	Critical Service	Responsible
Output 1 – Organisational Continuous Improvement			
Support and drive a culture of continuous improvement and modernisation across Council with frameworks, processes, systems and tools in place to achieve organisational culture improvements and efficiencies in ~~Organisational Culture and People~~People and Culture TeamPeople and Culture Team service delivery	• ~~Organisational Culture and People~~People and Culture TeamPeople and Culture Team representation, contribution and participation on the Organisational Development Team (ODT) and key continuous improvement projects	No	People and Culture Team~~Organisational Culture and People~~
Output 2 – People and Culture Framework Management			
Maintain corporate People and Culture policy and process as aligned to the employee lifecycle	• Corporate People and Culture policy and process supports Council's strategic people objectives and enables Managers to implement employee management activity appropriately	No	People and Culture Team~~Organisational Culture and People~~
Provide forms, tools and templates that support the facilitation of employee management activity	• Current forms, tools and templates are available to support departmental and business unit best practice approaches and ease of day to day management activity	No	People and Culture Team~~Organisational Culture and People~~
Output 3 – Talent Management			
Fulfil vacancies and new positions	• The Recruitment and Selection Process is applied in response to and in support of organisational needs	No	People and Culture Team~~Organisational Culture and People~~
Monitor and review the employee experience across the recruitment and onboarding process	• All new staff to Council are surveyed to assess their experience and to inform service continuous improvements	No	~~Organisational Culture and People~~People and Culture Team
Ensure employee success from the commencement of their employment with Council	• The Induction Process is applied to ensure staff are provided with the essential, skills, knowledge and tools to commence their employment with Council	No	~~Organisational Culture and People~~People and Culture Team

Service Action	Service Standard	Critical Service	Responsible
Coordinate probation meetings	• Probation meetings are coordinated in accordance with the Award and Council process • Probation meeting records are maintained within the Record Management System • The probationary period is a valuable tool that is utilised maximally through the facilitation of two-way feedback between manager and employee	No	~~Organisational Culture and People~~People and Culture Team
Coordinate the offboarding process	• Employees are offboarded within defined timeframes and in accordance with the Offboarding process • Exit surveys are issued; results are disseminated to ELT and evaluated to inform culture improvements as required • Termination data is recorded and reported on	No	~~Organisational Culture and People~~People and Culture Team
Output 4 – Employee Experience Management			
Monitor and evaluate monthly PeopleQ (Teamgage) results	• Staff and team data is kept up to date and accurate monthly surveys are distributed to organisational leaders • Monthly team meetings are held to disseminate and analyse results and define remediating actions	No	Organisational Culture and People
Reward and recognise staff and provide opportunities to connect and learn cross-departmentally	• Two staff events are coordinated per annum • The Service Recognition Policy is applied	No	~~Organisational Culture and People~~People and Culture Team
Provide mental wellbeing support to employees of Council	• An Employee Assistance Program is made available to employees of Council • Onsite counselling services are provided in reactive response to organisational needs	Yes	~~Organisational Culture and People~~People and Culture Team
Provide access to flexible working conditions	• Employees are enabled avenues to request flexible work arrangements through the development and implementation of a Flexible Work Arrangement Policy • Training is provided to Managers and Employees on managing and requesting flexible working conditions	No	All

Service Action	Service Standard	Critical Service	Responsible
Output 5 – Industrial Compliance			
Provide employees with a safe work environment free from bullying, discrimination and harassment	• The Equal Opportunity, Equality, Diversity and Inclusion policy is applied • Bullying and harassment training is regularly delivered • Employees are provided with a process to address grievances and disputes • Instances of bullying and harassment are investigated in a fair and equitable manner in accordance with defined processes	Yes	All
Provide employees with correct entitlements	• Employees are paid in accordance with contractual agreements and the defined pay schedule within Council's industrial instruments • Maximum weekly working hours, annual leave, public holidays, personal leave, parental leave and all other documented leave is defined and paid in accordance with the relevant Award and Council's Enterprise Agreement(s) and supporting policies • Long service leave is paid in accordance with the Long Service Leave Act 1987 • Termination payment is made in accordance with the relevant Award(s) and Council's Enterprise Agreement(s) and supporting policies	Yes	~~Organisational Culture and People~~People and Culture Team Financial Services
Address and manage performance and disciplinary management matters	• Council policy and process as it relates to performance management and disciplinary management is aligned to industrial obligations and best practice • Performance or disciplinary management process is applied and facilitated consistently and in a fair, reasonable and equitable manner	No	All
Manage complaints about the CEO	• As required • Complaints against CEO acknowledge within 1 week	Yes	Mayor supported by OCP
Maintain registers	• Registers as defined within the Local Government Act are maintained accurately and made publicly available	No	~~Organisational Culture and People~~People and Culture Team ~~Communications and Engagement~~Communications and Marketing

Service Action	Service Standard	Critical Service	Responsible
Output 6 – Payroll			

Facilitate payment of salaries and wages to staff	• Fortnightly - Payments processed
	  o No. of payments made
	  o Payroll payments that correctly match hours worked
	• Disbursement checks for compliance with Awards, Enterprise Bargaining Agreements, relevant legislation and taxation
	• Fortnightly - compliance, deductions, allocations, reporting and payments for superannuation
		Yes	Financial Services

Output 7 – Staff Professional Development			
Coordinate annual Performance Partnering meetings and ensure all documentation is completed and submitted	• Annual Performance Partnering meetings occur with all employees of Council by March 31 each year • All employees of Council have defined and documented professional and performance development goals • A register is maintained measuring Performance Partnering completion rates	No	All
Enable professional development of staff in accordance with Industry accreditation, Performance Partnering and Training Needs Analysis	• Council's annual Training Needs Analysis Process is applied • All employees have current licences, tickets and accreditations • All employees have role and expectation clarity	No	All
Provide the necessary training, resources and mentoring needed to work safely and efficiently in the workplace	• Managers regularly work to improve their leadership skills • Employees are afforded opportunities to train and develop internally and externally • Training and development is approved in accordance with relevant policy and process	No	~~Organisational Culture and People~~People and Culture Team
Output 8 – Return to Work/Injury Management			
Review and update Return to Work Policy and associated Processes	• Every 4 years Policy and processes reviewed within nominated timeframe	No	Corporate Services

Service Action	Service Standard	Critical Service	Responsible
Submit Return to Work Claims to LGWCS	• 24 hours100% of claims submitted within 24 hours of receipt	Yes	Corporate Services
Coordinate Return to Work Claims administration	• As required Return to Work Claim documentation regularly updated, invoices etc. submitted to scheme within 3 working days	Yes	Corporate Services
Coordinate Recovery and Return to Work Plans	• As required 100% of Recovery and Return to Work Plans in date and current	Yes	Corporate Services
Provide training to supervisors on Return to Work	• As required 90% of Supervisors complete training	No	Corporate Services
Submit Income Protection Claims to Echelon	• As required 80% of claims submitted within 24 hours of receipt	Yes	People and Culture Team~~Organisational Culture and People~~
Coordination of Income Protection Claims administration	• As required Income Protection Claim documentation regularly updated, medical certificates etc. submitted to scheme within 3 working days	Yes	~~Organisational Culture and People~~People and Culture Team
Coordination of Internal Return to Work Plans	• As required100% of Recovery and Return to Work Plans in date and current	Yes	~~Organisational Culture and People~~ People and Culture Team

Operational Plans	Action Reference

Service Area **BS11 - PROCUREMENT**

Service Activity Management of the acquisition of goods and services in accordance with legislative requirements and Council's procurement principles to deliver value for money outcomes for the community.

Service Delivery Internal

Community Plan Link – Our Environmental, Social and Governance Foundation

Our Council

We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.

Legislative Responsibility Local Government Act 1999

Strategic Action	Responsible	Due Date	Budget
~~BS11-1 Implement outcomes of 2023-24 review of Contractor and Contract Register requirements and identify new software solution for electronic contract and contractor management~~	~~Corporate Services~~	~~June 2025~~	~~Op~~
BS11-12 Develop rolling Strategic Forward procurement plan for key areas of spend	Corporate Services	Annually	Op

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Service Action	Service Standard	Critical Service	Responsible
Output 1 – Procurement Framework Management			
Maintain and champion the implementation of Council's Procurement Framework	• Documentation is reviewed and updated every 4 years • Procurement training is delivered at reasonable intervals for existing staff unless mandated more frequently • All new staff receive a procurement induction upon commencement • Contractor WHS induction is provided online at minimum • Performance standards for self-insurance are met • Council procurement decision making is based on value for money outcomes	No	~~Property and~~ Procurement
Provide Procurement tools and templates	• Tools and templates are available to support Supervisors and Workers to implement procurement policies, processes, standards and best practice approaches • Templates reviewed and updated within nominated timeframe following identification of new legislative requirement or opportunity for improvement	No	~~Property and~~ Procurement
Output 2 – Contract Management			
Maintain Contract Register	• All formal contracts are registered within Council's contract register	No	All
Monitor contracts	• Contracts are monitored and formally reviewed/assessed at least quarterly to ensure appropriate delivery of contracted goods, works or services • Contract monitoring activity is recorded in formal contract monitoring tools	No	All
Output 3 – Contractor Management			
Maintain Contractor Register	• All contractors with a formal contract in place are registered within Council's contractor register	No	All

Service Action	Service Standard	Critical Service	Responsible
Monitor contractors	• Contractors are monitored and formally reviewed/assessed at least quarterly to ensure appropriate performance in delivery of goods, works or services • Contractor monitoring activity is recorded in formal contract monitoring tools	No	All
Facilitate contractor inductions	• All Council contractors must complete an online general induction • All contractors attending a Council site who are not under the supervision or escort of a Council Officer must receive a site induction	Yes	All

Operational Plans	Action Reference
Local Economic Development Plan (LEDP)	Strategy 3

Service Area	**BS12 - PROPERTY AND RATES**
Service Activity	Rates, revaluation and forecasting for revenue purposes, collection, and recovery of rates (including payment arrangements and negotiation parameters, hardship arrangement negotiations, property and assessment management) to ensure Council's long term financial sustainability.
Service Delivery	Internal
Community Plan Link – Our Environmental, Social and Governance Foundation	 We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.
Legislative Responsibility	Land and Business (Sale and Conveyancing) Act 1994 Local Government Act 1999

Strategic Action	Responsible	Due Date	Budget
Nil			

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Service Action	Service Standard	Critical Service	Responsible
Output 1 – Rates Management			
Facilitate annual revaluation and forecasting	• Annual Process Report to Council	No	Financial Services

Service Action	Service Standard	Critical Service	Responsible
Produce Rate notices	• Quarterly production • Notices provided 30 days prior to payment due date • Mail or email delivery options available to customers • Delivery dates met	No	Financial Services
Produce overdue and final notices	• Quarterly • Delivery dates met	No	Financial Services
Process receipt transfers for Rates	• Completed within 1 day	No	Financial Services
Process Name and Address Register change / update	• Completed within 3 days	No	Financial Services
Process Requests for Rates Arrangement to Pay	• Completed within 3 days	No	Financial Services
Conduct Rates Update before property settlement	• Completed within 3 days	No	Financial Services
Process Valuer General new tenancy application	• Completed within 1 month	No	Financial Services
Process Rates fine waivers	• Completed within 3 days	No	Financial Services
Facilitate administration and raising of Rates and charges	• Annual process completed by 31 July • Rates raised each year within nominated timeframe	No	Financial Services
Facilitate application of fines and interest in accordance with the Local Government Act	• Monthly • Fines and interest applied within nominated timeframe	No	Financial Services

Service Action	Service Standard	Critical Service	Responsible
Coordinate rates forecasting and review valuation and rating processes, methods and fairness	• Annual process completed by 30 June • Forecasting completed within nominated timeframe	No	Financial Services
Output 2 – Debt Recovery			
Manage debt recovery procedure	• Quarterly process • Debt collection commences for debts of $500 or more • Process run in accordance with nominated timeframe	No	Financial Services
Facilitate regular collection of overdue rates and monitoring of special arrangements	• Weekly collections processed within nominated timeframe	No	Financial Services
Facilitate Section 184 processes - Sale of property for non-payment of rates	• As required • Outstanding balance paid in full	No	Financial Services
Output 3 – Property Database Management			
Undertake property database maintenance - general	• As required	No	Financial Services
Undertake property database maintenance - sub-divisions	• Weekly • Database up to date by March each financial year	No	Financial Services
Respond to street maintenance, rural property addressing and numbering enquiries	• Completed within 2 business days	No	Financial Services
Output 4 – Electoral Roll			
Maintain the electoral roll used for the Council election process	• Ongoing	No	Financial Services

Service Action	Service Standard	Critical Service	Responsible
Output 5 – Property searches			
Provide property and land information as requested	• Property Searches completed within 8 days	Yes	Development Services Customer Services ~~Health Services~~ Community Safety ~~Regulatory Services~~ Community Safety Corporate Governance and Information Services Financial Services

Operational Plans	Action Reference
Local Economic Development Plan (LEDP)	Strategy 3

Service Area

BS13 - STRATEGIC/LEGISLATIVE PLANNING AND REPORTING

Service Activity

Provision of organisational performance report (outcomes), activity report (outputs), a range of statutory reporting (e.g. public health, tax, superannuation) and financial reporting.

Service Delivery

Internal, External

Community Plan Link – Our Environmental, Social and Governance Foundation

Our Community

Creating a safe and connected community where people have access to reasonable services and infrastructure they need and feel a sense of belonging.

Our Economy

Implementing economic development strategies to support future growth opportunities and a diversified and resilient economy showcasing the Barossa rural and regional character.

Our Environment

Supporting a sustainable Barossa.

Our Places

Our places and spaces enhance the liveability, unique character and diversity of our communities.

Our Council

We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.

Legislative Responsibility

~~Development Act 1993~~
Development Regulations 2008
Environment Protection Act 1993
Food Act 2001
Housing Improvement Act 1940
Liquor Licensing Act 1997
Local Government Act 1999
Native Vegetation Act 1991
Safe Drinking Water Act 2011
South Australian Public Health Act 2011

Strategic Action	Responsible	Due Date	Budget
~~BS13-1 Implement and embed amendments approved by Council from the review of the Community Plan from 2023-24~~	~~Office of the Mayor and CEO~~	~~December 2024~~	~~Op~~
BS13-12 ~~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~~. Commence implementation of planning, infrastructure, land division and operational needs to support Concordia Growth Area.	Office of the Mayor and CEO and Development and Community Services	~~June 2025~~June 2026	Op
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Service Action	Service Standard	Critical Service	Responsible
Output 1 - Strategic and Legislative Planning			

Service Action	Service Standard	Critical Service	Responsible
Review and update Strategic and Service Actions within the Corporate Plan	• Annually • Plan reviewed and adopted as soon as practicable after adopting the council's annual business plan for a particular financial year	No	All
Review and update the Community Plan	• Every 4 years	Yes	Office of Mayor and CEO
Review and update of the Long-Term Financial Plan	• Annually • Completed within nominated timeframe	Yes	Financial Services
Coordinate, review and prepare Annual Business Plan and Budget and associated summary document	• Annually • Public consultation period (at least 21 days) • Adoption (with or without amendment) after 31 May for the ensuing financial year and before 15 August for the financial year	Yes	Financial Services ~~Communications and Engagement~~Communications and Marketing
Review and update the Infrastructure Asset Management Plans	• Every 4 years	Yes	Infrastructure and Environmental Services
Review and update the Dog and Cat Management Plan	• Every 4 years	Yes	~~Regulatory Services~~ Community Safety
Review and update the Community Land Management Plans o Plan 1 - Council Reserves and Gardens – o Developed o Plan 2 - Council Reserves and Gardens – o Undeveloped or with Minor Improvements o Plan 3 - Recreation Reserves o Plan 4 - Institutes and Community Halls o Plan 5 - Car Park Land o Plan 6 - Cemetery Land o Plan 7 - Established Trails, Bikeways and Walkways o Plan 8 - Talunga Village	• As required	Yes	Property and Procurement Development Services Infrastructure and Environmental Operations

Service Action	Service Standard	Critical Service	Responsible
Review and update the Disability Access and Inclusion Plan	• Every 4 years, or following update of State level plan	Yes	Community ~~Development~~ Services
Review and update the Regional Public Health Plan	• Every 4 years	Yes	~~Health Services~~Community Services
Review and update the Roadside Vegetation Management Plan	• Every 4 years	Yes	Infrastructure and Environmental Operations
Review and update Councils non-statutory strategic and operational plans	Plans are reviewed and updated as required: o Barossa Bushgardens Strategic Plan o Business Continuity Plan o Communications Strategy o ICT Strategy o Live Music Action Plan o Local Economic Development Plan o Regional Waste Management Strategy o Risk Management Plan o WHS, Risk and IM Action Plan o Community Development Strategy – Action Plan	No	Infrastructure and Environmental Operations Risk and Safety ~~Communications and Engagement~~Communications and Marketing Community Development ~~Wellbeing~~ Enterprise Technology and Innovation Office of the Mayor and CEO Sustainability ~~Organisational Culture and People~~People and Culture TeamPeople and Culture Team

Service Action	Service Standard	Critical Service	Responsible
Output 2 – Strategic and Legislative Reporting			
Produce performance reports	• Completed within nominated timeframe for inclusion into Council Report	No	Corporate Services Business Improvement
Produce legislated reporting requirements	• Reporting to relevant stakeholders within statutory timeframe ~~Communications and Engagement~~Communications and Marketing • Annual Report – annually Finance Services • Grants Commission Report – annually • Financial Statements – annually • Finance Report – monthly • Budget Update Report – quarterly ~~Health Services~~ Community Safety • Regional Public Health Plan: Chief Public Health Officer Report – biennially Community Wellbeing • Disability Access and Inclusion Plan – Annually • Collaborative Project – six monthly ~~Regulatory Services~~ Community Safety • Dog and Cat Management Board – annually Development Services • Planning Portal Performance Report – monthly	Yes	~~Communications and Engagement~~Communications and Marketing Finance Services ~~Health Services~~ Community Safety ~~Regulatory Services~~ Community Safety Development Services Community Wellbeing

Operational Plans	Action Reference
Dog and Cat Management Plan (DCMP)	All
Infrastructure Asset Management Plan (IAMP)	All
Barossa Bushgardens Strategic Plan (BBSP)	All
Communications Strategy (CS)	All
Community Land Management Plan (CLMP)	All
Disability Access and Inclusion Plan (DAIP)	All
Long Term Financial Plan (LTFP)	All
Regional Public Health Plan (RPHP)	All
Regional Waste Management Strategy (RWMS)	All
WHS, Risk and IM Action Plan (WHSRIMAP)	All
Roadside Vegetation Management Plan (RVMP)	All

REVISION REGISTER

Revision	Description	Authorised	Date
1.0	Draft for Staff Consultation	Executive Leadership Team	18 February 2022
1.1	Post Staff Consultation Draft	Executive Leadership Team	24 March 2022
1.2	Council Endorsement	Council	19 April 2022
1.3	Minor edits and grammar	Executive Leadership Team	8 September 2022
2.1	Annual review, updated; formatting, strategic actions, and service areas	Council	20 June 2023
3.1	Rewrite and align~~ment~~ with new Community Plan. 2024-25 Annual review and update.	Council	~~TBA~~20 August 2024
3.2	2025-26 Annual review and update	Executive Leadership Team Council	5 May 2025 16 June 2025

Document Reference Number

24/35391

DEBATE REPORT

4.2 DRAFT 2025-26 ANNUAL BUSINESS PLAN AND BUDGET INCORPORATIGN TEH ANNUAL REVIEW OF THE LONG TERM FINANCIAL PLAN 2025-26 TO 2034-35

Author: Chief Executive Officer
25/40289

PURPOSE

Having reviewed the draft annual business plan and budget information, noting that no new initiatives were supported for the upcoming budget, the purpose of the report is to adopt the draft Annual Business Plan and Budget for the 2025-2026 financial year which incorporates the annual review of the Long-Term Financial Plan 2025-2026 to 2034-2035 for community consultation.

RECOMMENDATION

That Audit and Risk Committee having reviewed the Draft 2025-26 Annual Business Plan and Budget and the annual review of the Long Term Financial Plan 2025-26 to 2034-35 endorse the plan, budget and long term financial settings as financial sustainable based on current policy settings and estimates.

REPORT

The Annual Business Plan and Budget (ABPB) 2025-2026 incorporates the Long-Term Financial Plan (LTFP) 2025-2026 to 2034-2035 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, valuation, rating assessment and long-term financial parameters and determined its draft settings. Council at its meeting of 17 December 2024 resolved "*That Council agree that no new initiatives will be assessed in the 2025-2026 year*".

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 Annnual Business Plan and Budget and Long Term Financial Plan ⇩

Supporting references
Annual Business Plan and Budget Policy:

THE BAROSSA COUNCIL

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS7 Governance - Provision of governance advice and support in the discharge of legislative responsibilities for policy development, delegations and authorisations, internal review of Council decisions, delegations and authorisations, Native Title claims

BS5 Enterprise Risk and Safety - The management of Council's Enterprise Risk profile including strategic and operational risk assessment, control and monitoring; internal control and audit; business continuity and disaster recovery planning; organisational emergency management; insurance portfolio management; and Work Health Safety system coordination

BS6 Finance - Provision of financial and budgetary accounting services, treasury and investment services, management reporting, reconciliation and taxation services, asset accounting, internal control, accounts payable and receivable services

Legislative Requirements
Section 123 of the Local Government Act 1999

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

The ABP&B is the core annual document and policy settings underpinning the delivery of the approved service levels.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

The ABP&B is the core annual document and policy settings underpinning the delivery of the approved service levels including supporting sustainability and environmental outcomes.

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Detailed assessment including financial sustainability indicators and statements are included in the ABP&B at Attachment 1 and address the long term risk and sustainability of Council's financial policy settings.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

The ABP&B is the core annual document and policy settings underpinning the delivery of the approved service levels and necessary resourcing requirements.

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

The ABP&B is the core annual document and policy settings underpinning the delivery of the approved service levels and supporting the reputation of Council.

COMMUNITY ENGAGEMENT

Engagement will be undertaken as required by the *Local Government Act 1999* as follows:

- Notice in The Leader and Bunyip of the availability of the ABPB for review on 14 May 2025.
- An opportunity for parties to attend a meeting of Council from 5.30-6.30pm on Wednesday 4 June 2025 to make any presentations and pose questions.
- An opportunity for parties to make submission in writing to Council closing on Friday 6 June 2025.
- Provision of the ABP&B and ability to respond on the YourSay Barossa website.
- Media release by the Mayor.



ANNUAL BUSINESS PLAN AND BUDGET 2025/26

Incorporating the review of the Long Term Financial Plan for 2025/26 to 2034/35

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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



What a 2024-25 for the Barossa a unique and highly desirable tourism destination and delivery of some amazing projects, starting new ones and ever supporting our growing community. 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. This annual business plan and budget is the first adopted under our new Community Plan and Corporate Plan framework.

Our 2025/26 budget proposes a net increase of 3.95% average increase in general rates and charges to existing ratepayers, who receive all services, to deliver expanded services, deliver on ever growing service standards, investing more in infrastructure and delivering our largest internal reform ever as we position ourselves for the Concordia development and strive to make savings and efficiencies through a 3-year implementation of organisation reforms in our processes, technology and use of emerging systems. There is also growth in new properties, currently forecast at 1.57% in additional revenue.

Highlights within our 2025/26 budget include:

- Transport, stormwater, bridges and footpath infrastructure investment of $7.688m consisting of:
  - $2.163m for maintenance of road, bridge, footpath, kerbing assets and road vegetation and tree management.
  - $1m to commence a two year redevelopment of stormwater, footpath and Yetti Road subject to a successful road grant application.
  - $2.828m for renewal and upgrading of roads being road resheeting and resealing of existing assets.
  - $400,000 to undertake the final year of sealing Keyneton Road.
  - $580,000 for stormwater and bridge projects.
  - Footpath renewal allocation this year of $525,000.
  - $100,000 allocated to continue the work of the State to connect Birdwood to Mt Pleasant via a rubble track following the old rail corridor.
  - Streetscaping projects $92,000.

- $15m in project funding under The Big Project for the Barossa Creative Industries Centre, with $6.9m funded by the Commonwealth and a further $500,000 from the State. With the completion of the Rugby, Soccer and Barossa Park developments work are underway on the next phase of investments including Williamstown oval repurposing, Stockwell second oval and equestrian investment at Talunga Park (all being ready for future funding opportunities in the next 10 year long term plan).

- $1.045m in 2025/26 for Community Wastewater Management System upgrades and expansion to support population growth and service needs

- Other key direct investments in maintenance and service provision of note are:
  - Management of halls and community facilities $498,000
  - Sport and recreation parks and facilities and pools $2.833m
  - Parks, gardens, playgrounds and open space $1.298m
  - Community Wastewater Management Systems $1.884m
  - Library services and facilities $1.669m
  - Caravan parks $1.989m
  - Waste management $3.457m
  - Community transport, home assistance, Barossa Gallery and general community programs $1.463m
- Investment in a new enterprise system is budgeted but subject a full business case over 3 years total capital investment $1.986m

- Subject to funding support grants and third parties:

  - Lighting upgrades at Nuriootpa Centennial Park and Angas Recreation Park $880,000 to 300 lux.
  - Redevelopment of the Nurioopta Centennial Park netball and tennis courts $920,000

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

Public Consultation Start	14 May 2025
Public Consultation 1 Hour for Public Attendance	4 June 2025
Public Consultation Submissions Close	6 June 2025
Proposed Adoption	17 June 2025

CONTACT US

You are welcome to contact Council if you have questions regarding the Annual Business Plan and Budget 2025/26 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	Draft adopted for Public Consultation	12 May 2025

OUR VISION

To create a vibrant and growing community where people support one another and come together to have fun and foster a sense of belonging, community spirit and connection to the Barossa.

OUR MISSION

OUR MISSION AS SHARED CUSTODIANS OF THE BAROSSA IS TO CULTIVATE AN IDENTITY THAT CELEBRATES DIVERSITY, EMBRACES INCLUSIVITY AND PROMOTES A PROSPEROUS FUTURE. WE STRIVE TO BE PREPARED AND TAKE A PLANNED AND THOUGHTFUL APPROACH TO BUILDING OUR FUTURE, ONE THAT IS WELCOMING TO ALL.

OUR VALUES

Pride:

We take pride in building strong communities in alignment with our environmental, social and governance framework.

Courageous Leadership:

We value courageous leadership by being visionary, bold and innovative and taking proactive and positive action.

Community Spirit:

We value our people and their cultural heritage, our landscapes and vistas, our food and wine, and our unique character.

Inclusiveness:

We value diversity of people, inclusion, accessibility, and tolerance.



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

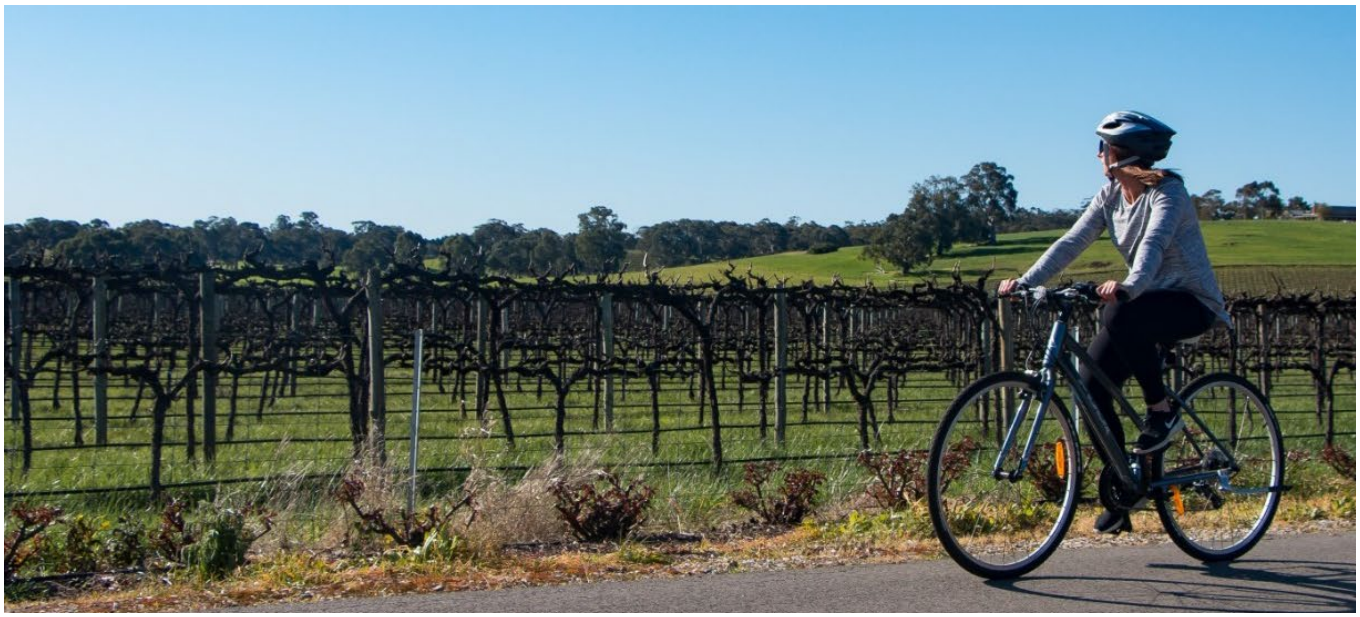
Area of Council ..... 893.5 km^2

Number of Rateable Assessments 13,590

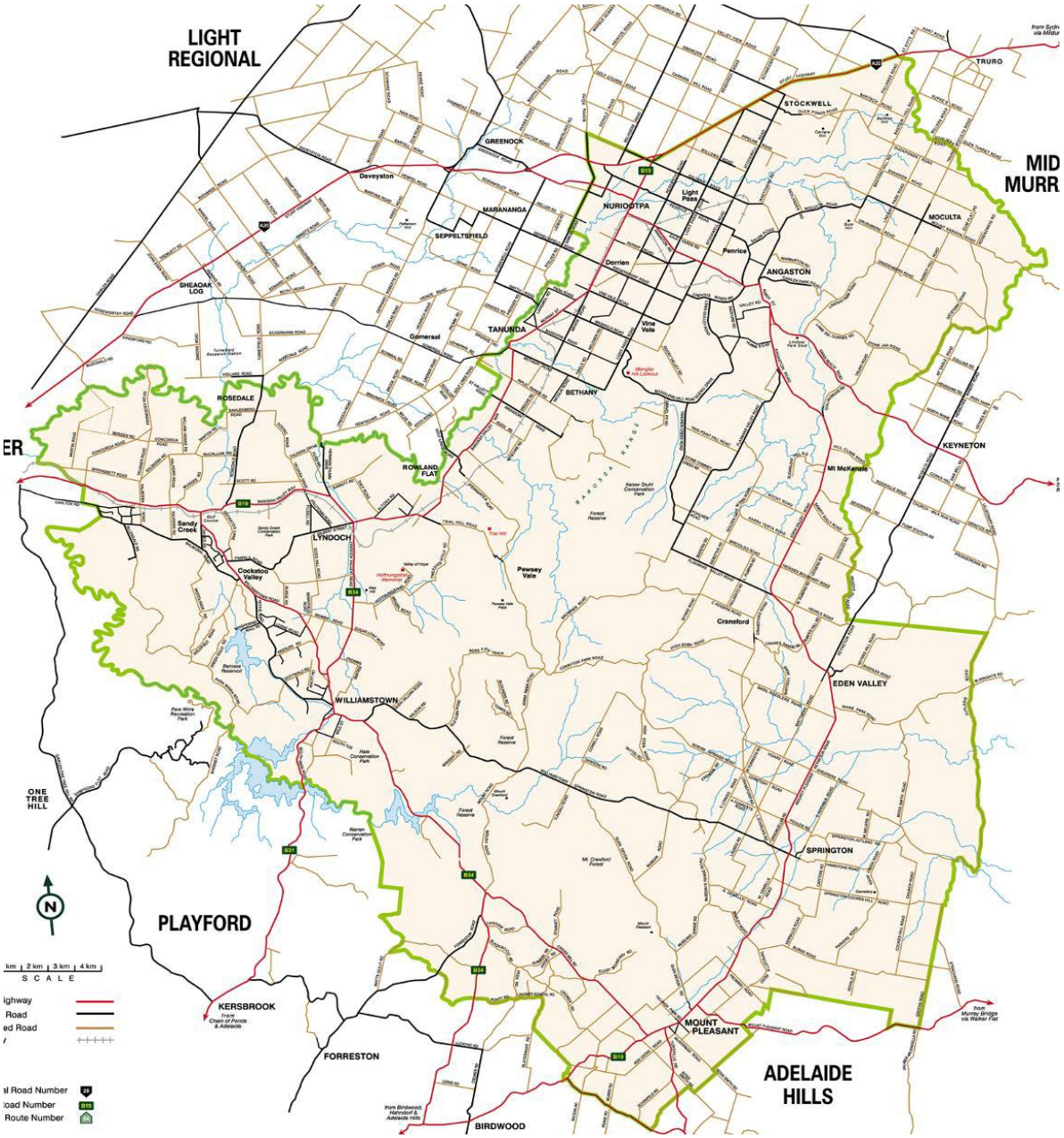
Number of Non-Rateable Assessments 557

OUR TOWNSHIPS

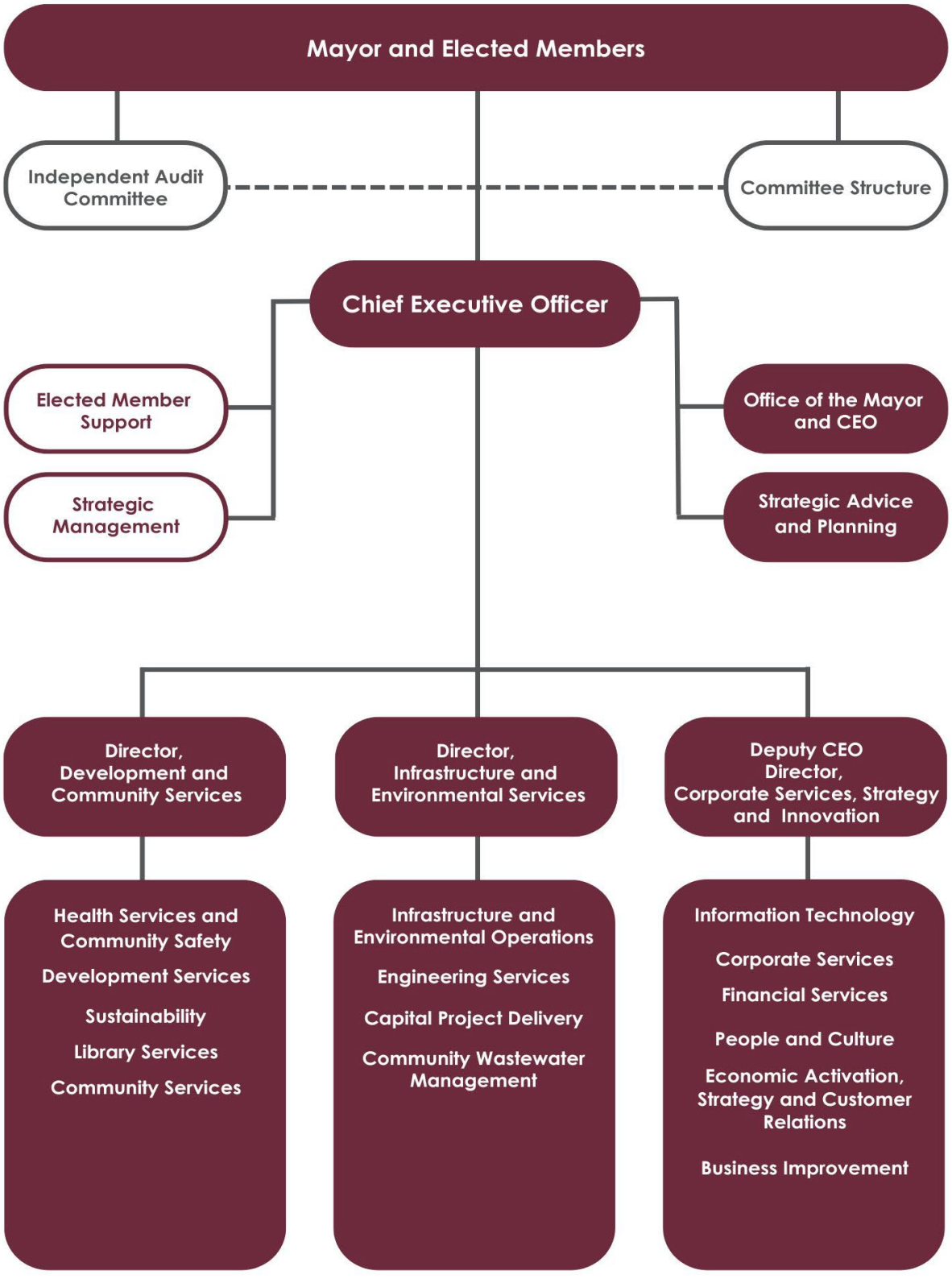
Altona, Angaston, Barossa Goldfields, Bethany, Cockatoo Valley, Concordia, Craneford, Cromer, Dorrien, Eden Valley, Flaxman Valley, Kalbeeba, Krondorf, Light Pass, Lyndoch, Moculta, Mount Crawford, Mount McKenzie, Mount Pleasant, Nuriootpa, Penrice, Pewsey Vale, Rosedale, Rowland Flat, Sandy Creek, Springton,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



COUNCIL AREA MAP



ORGANISATIONAL STRUCTURE



OVERVIEW

Net Rate and Service Revenue	$41.964m
Other Operating Revenue	$10.623m
Operating Expenditure	$52.928m
Net Operating Position Surplus / (Deficit)	($0.341m)
Capital Income	$5.691m
Capital Expenditure (assumes 100% delivery achieved not including carried forward projects)	$27.113m
Capital Expenditure (projects underway and carried forward funds from 2024-25)	$0.479m
New Borrowings	$8.100m

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 2024 - 2044, 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 $499.75m of infrastructure, property and plant and equipment 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.

2025/26 GENERAL RATE AND SERVICE CHARGES SUMMARY

General Rate (Excl. Growth)	Net Revenue Increase	3.99%
Refuse, Recycling and Green Organics	Service Charge Increase	$7.20
CWMS	Service Charge Increase	$10.50
Landscape Levy (collected on behalf of the State Government)	Service Rate Decrease	-$4.80

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 Consumer Price Index for Adelaide all groups is 2.2% as at the March 2025 quarter.
- The underlying inflation rate as measured by the trimmed median Consumer Price Index is 2.9% as at the March 2025 quarter.
- Operating costs have been estimated from current known escalation costs, trends in costs associated with service delivery and contractual commitments.
- Increase in enterprise agreement costs average 3.11%.
- Servicing of borrowings will increase over the next 3 years to support infrastructure build.

KEY FEATURES

A comprehensive capital works program of $26.780m. The program includes $5.175m for transport assets renewal and upgrading (resealing and resheeting of roads, replacement footpaths, kerbing); drainage and bridge works $0.702m, Community Wastewater Management Systems (CWMS) $1.045m, buildings renewal of $0.620m and $1.215m for plant and equipment including a new community bus. Net expenditure of $15.0m for the Creative Industries Centre is our headline investment for 2025-26.

Council's core system is reaching end of life in 2027 and the next three years investment of approximately $1.986M is planned for necessary capital replacement of the core system and subject to a final business case many interfacing systems to achieve a modern customer focussed, secure, simpler and efficient technology solution and prepare for growth and expansion of services in the Council area for the next decade to come. The net increase in annual annualised net present value of the operating costs of a new cloud based and enterprise system is approximately $513,029 per annum.

STRATEGIC DIRECTIONS

The Barossa Council's Community Plan 2024-2044 was adopted by Council on 20 August 2024. 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:

- Pride
- Courageous Leadership
- Community Spirit
- Inclusiveness

The Community Plan is based on the Environment Social and Governance framework and focusses strategic decision making and operational delivery on 5 key pillars:

1. Our Community
2. Our Economy
3. Our Environment
4. Our Places
5. Our Council

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 2025/26 is identified as one or more of the following four roles and relates to the Community Plan strategies as outlined in the following tables.

OUR COMMUNITY



Creating a safe and connected community where people have access to sustainable services and service levels and infrastructure they need and feel a sense of belonging.

Strategic Outcome	Role
Our community is welcoming, vibrant and safe.	Leader Provider/Regulator Advocate Facilitator/Partner
Our services and facilities are accessible.	Leader Provider/Regulator
We have a healthy respect for our diversity, character and history and are welcoming and supportive of all people.	Leader Provider/Regulator Advocate Facilitator/Partner
We support and advocate for sound planning and community outcomes in the implementation of the Concordia development in alignment with Councils vision, mission and principles for this development.	Leader Provider/Regulator Advocate Facilitator/Partner

OUR ECONOMY



Implementing economic development strategies to support future growth opportunities and a diversified and resilient economy showcasing the Barossa rural and regional character.

Strategic Outcome	Role
We strive to support income and job stability and growth for the future in support of quality of life outcomes.	Leader Provider/Regulator Advocate Facilitator/Partner
We partner with and support local business.	Leader Provider/Regulator
We are a destination of choice.	Leader Provider/Regulator Advocate Facilitator/Partner
We look to maximize community economic return	Leader Provider/Regulator Advocate Facilitator/Partner

OUR ENVIRONMENT



Our Environment

Supporting a sustainable Barossa.

Strategic Outcome	Role
We support actions that manage our environment for future generations.	Leader Provider/Regulator Advocate Facilitator/Partner
We sustainably manage our resources and encourage sustainable practices.	Leader Provider/Regulator Advocate Facilitator/Partner

OUR PLACES



Our Places

Our places and spaces enhance the liveability, retain rural and regional character and diversity of our communities.

Strategic Outcome	Role
Our places are planned, managed, and sustainable.	Leader Provider/Regulator Advocate Facilitator/Partner
We have connected transport infrastructure and networks.	Leader Provider/Regulator Advocate Facilitator/Partner
We plan for and deliver infrastructure to enhance our places.	Leader Provider/Regulator Advocate Facilitator/Partner

OUR COUNCIL



Our Council

We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.

Strategic Outcome	Role
We deliver a quality customer experience based on a willingness to innovate and drive change.	Leader Provider/Regulator
We are financially sustainable and take a planned and long-term approach to investment.	Leader Provider/Regulator
We have sound asset management services.	Leader Provider/Regulator
We have strong relationships, and where appropriate, partner with our community, industries, stakeholders, the Local Government sector and Governments.	Leader Provider/Regulator
We have a safe, healthy, and resilient workforce.	Leader Provider/Regulator

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;

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.

The projected 2025/26 Financial Statements for the Authority is included within Council's financial statements contained within 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 $36,469 is included for the operational and maintenance subscription. Council has a share in the Net Assets of $2,239k as at 30 June 2024.

SERVICE PROVISION

OFFICE OF THE MAYOR AND CEO

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

CORPORATE SERVICES STRATEGY AND 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, Tourism Services.

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.

2025/26 KEY ACTIVITIES

The following key activities represent strategic actions in Council's Corporate Plan that are set as specific works during the 2025-26 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.

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
CS2-1 and CS14-1 Support the build and prepare for commissioning of the new creative industries centre and enact the approved strategic and operational plans including retention of local history and heritage.	Art and Culture and Heritage
CS4 – 1 Undertake a review of Caravan Park service levels, policy settings and service delivery model – carried over from 2024-2025 financial year.	Caravan Parks
CS4 – 2 Implement approved Transition Plan for NCPA into Council operations	Caravan Parks
CS6-1 Commence implementation of outcomes of the Community Development and Governance Framework.	Community
CS10-1 and CS17-1 Continue to partner with industry to achieve a long-term sustainable water supply and security to the Barossa (see CS17-1).	Economic Development and Natural Resources
CS11–1 Develop and identify market positioning for large event attraction based on Brand Barossa and infrastructure investment opportunities.	Events
CS12-1 Review the requirements for an electronic bookings management system and provide recommendation for future improvements – carried forward from 2024-25	Facilities and Community Land
CS14-2 Development of Disaster Management Plan for Library and Gallery collections	Heritage
CS15-1 and BS13-1 Commence implementation of endorsed priorities and resourcing needs as agreed Growth and Infrastructure Investment Strategy actions commencing with employment land provision needs in 2025-26.	Land Use and Development
CS15-2 Commence implementation of planning, infrastructure, land division and operational needs to support Concordia Growth Area.	Land Use and Development
CS15-3 Continue to advocate to implementation of the outcomes of the Strategic Directions Review of the Barossa Character District Overlay Code Amendment	Land Use and Development
CS19-1 Continue to develop ongoing relationships with Ngadjuri, Peramangk and Kaurna Nations and potential pathways for reconciliation and recognition	Social Inclusion
BS1–1 Complete business case for core system replacement and commence implementation of approved outcomes.	Business Technology
BS4-1 Commence preparation and implementation of legislative requirements for November 2026 Local Government Elections	Council and Committees
BS7-1 Complete final components of a review of the Office of the Mayor and CEO function, structure, service delivery model (part carried forward from 2024-25)	Governance
BS10-1 Implement the agreed training and development framework (carried over from 2024-25).	People and Culture
BS11-1 Develop rolling Strategic Forward procurement plan for key areas of spend	Procurement

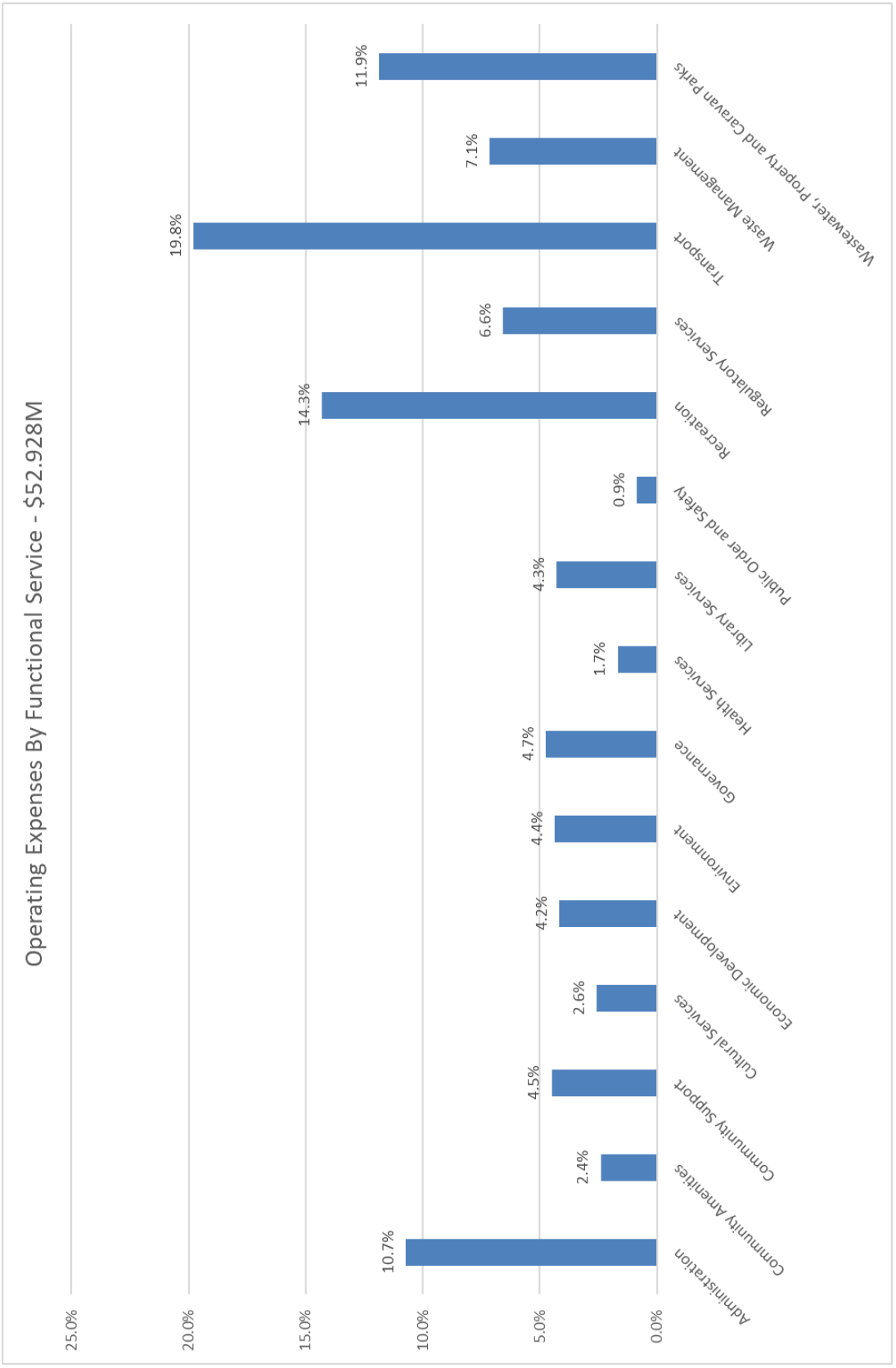
2025/26 OPERATING EXPENDITURE

In support of service provision for 2025/26

The following graph shows operating expenditure for the 2025/26 year by the following functions in support of the provision of the services outlined. Full cost attribution has been applied to the 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 Expenses By Functional Service - $52.928M
Wastewater, Property and Caravan Parks
11.9%
Waste Management
7.1%
Transport
19.8%
Regulatory Services
6.6%
Recreation
14.3%
Public Order and Safety
0.9%
Library Services
4.3%
Health Services
1.7%
Governance
4.7%
Environment
4.4%
Economic Development
4.2%
Cultural Services
2.6%
Community Support
4.5%
Community Amenities
2.4%
Administration
10.7%
25.0%
20.0%
15.0%
10.0%
5.0%
0.0%

2025/26 CAPITAL INVESTMENT

In support of service provision for 2025/26

Capital Program 2025/26	
Description	**2025/26 Budget**
(Items noted as 'Carried Forward' are items transferred from 2024-2025 Budget)	
Development and Community Services	**98,487**
Library books	98,487
Infrastructure and Environmental Services	**24,874,469**
Building Renewal	**429,000**
Mount Pleasant Hall - Salt damp treatment& repairs	18,000
Old Union Chapel - Flooring replacement	42,000
Tanunda CWA Hall - Replacement of rear doors & window frames	12,000
The Rex - Carpet replacement & floor repairs	65,000
The REX - Balance Tank Lid Repairs	28,000
Moculta Recreation Park - Door replacement	9,000
Angaston Show Hall - Roof replacement	75,000
Public Toilet Renewal Program - TBA	120,000
Williamstown Pool - Chemical Controller replacement	30,000
Office / Depot renewals	30,000
Footpath Renewal and New	**625,000**
Allen Street Angaston Bitumen - Spray Seal	20,000
Eliza Street Williamstown Bitumen - Spray Seal	30,000
Park Street Angaston Bitumen - Spray Seal	50,000
Kegel Club Tanunda Bitumen - Spray Seal	10,000
Barossa Valley Way Lyndoch Paved; Pavers	40,000
Kindler Avenue Bridge Nuriootpa Bitumen - Spray Seal	20,000
Peppertree Grove Estate Stockwell Paved; Pavers	30,000
Queen Street Williamstown Paved; Pavers	30,000
Murray Street Angaston Paved; Pavers	20,000
Noske Street Lyndoch Bitumen - Spray Seal	15,000
Evans Street Angaston Bitumen - Spray Seal	30,000
Radford Road Angaston Bitumen - Spray Seal	20,000
Valley Road Angaston Bitumen - Spray Seal	60,000
Jubliee Ave Angaston Bitumen - Spray Seal	25,000
Gramp Ave Angaston Bitumen - Spray Seal	25,000

Park Road Angaston Bitumen - Spray Seal	30,000
Evans Street Angaston Bitumen - Spray Seal	20,000
Birdwood to Mt Pleasant Cycle and Walking Link (rubble track)	100,000
Provision for treatments around Nuriootpa High School to be agreed with the State	50,000
The Big Project, Recreation, Sport and Open Spaces	**15,880,000**
Creative Industries Centre	15,000,000
Angaston and Nurioopta Oval Lighting Upgrade (subject to successful grant application)	880,000
Motor Vehicles, Plant and Equipment	**1,215,300**
General Inspector, Office, and Other Vehicles	330,000
Community Transport Vehicles	68,800
Community Transport 18 Seater Bus	300,000
Minor Plant – Depots	51,500
New Dual Cab Truck for Open spaces	125,000
New Skidsteer with attachments	280,000
New Trailer for Skidsteer	60,000
Playgrounds	**107,500**
Playgrounds New and Upgrade	77,500
Playground Equipment Renewal	30,000
Road Resheeting	**1,600,111**
Allendale Kalbeeba	174,380
Drogumueller Springton	104,812
L Staricks Springton	149,600
Cromer Cromer	245,837
High Eden Springton	34,521
High Eden Springton	208,817
Suger Loaf Hill Mount McKenzie	8,502
Sieboths Flaxman Valley	150,793
Heggies Range Flaxman Valley	50,662
Berryfield Lyndoch	108,472
Gruenberg Moculta	170,447
Woodlands Williamstown	74,741
Hamiltons Road Springton	118,527
Road Resealing	**1,105,961**
Krondorf Road Tanunda	284,915
Grocke Road Tanunda	20,987
Nitschke Road Tanunda	19,572
Lily Farm Road Krondorf	23,512
Barossa Court Lyndoch	122,640

Gordon Street Lyndoch	37,796
Margaret Street Lyndoch	107,829
Baird Street Nuriootpa	114,118
Siegersdorf Road Tanunda	78,973
Light Pass Road Tanunda	131,288
Rifle Range Road Bethany	25,725
Hermann Thumm Drive Lyndoch	132,619
Unallocated	5,987
Road Construction / Reconstruction / Other	**1,400,000**
Keyneton Road Keyneton – year 3 of 3 – from gravel to two coast sealed surface	400,000
Yetti Road – Stormwater, Road and Footpath – Year 1 of 2 (depending on Special Local Roads Grant Funding approval)	1,000,000
Kerbing Section Upgrades	**121,500**
Gramp Ave Angaston	9,500
Murray Street Angaston	9,000
Magnolia Street Tanunda	12,500
Melrose Street Mount Pleasant	30,500
Murry Street Tanunda	25,500
Gilbert Street Lyndoch	34,500
Stormwater	**539,888**
Stormwater Inlet Capacity Upgrade, Langmeil Road / Basedow Creek, Tanunda	75,000
Stormwater Culvert Crossing - Trial Hill Road, Pewsey Vale	65,000
Stormwater Culvert Crossing - Pimpala Road, Cockatoo Valley	120,000
Stormwater kerbing and SEP - 145 Murray Street, Nuriootpa	17,120
Williamstown Ped Footbridge - Williamstown	35,000
Calton Road to Hameister Court Drainage, Kalbeeba (Carried forward from 2024-2025)	227,768
Bridges	**267,906**
Glen Gillian Bridge, Williamstown - Repair	60,000
Springton Road Bridge (Portuguese Bridge), Mount Crawford - Repair	90,000
Robin Bridge Nuriootpa, Repair gabion rock system	100,000
Unallocated Contingency	17,906
Streetscaping	**91,500**
Streetscaping – unallocated	91,500
Community Wastewater Management System (CWMS)	**1,000,107**
Gravity Mains Asset Management	60,000
Network Pump Station	400,000
Rising mains and Infrastructure	178,032
Nuriootpa Wastewater Treatment Plant	48,225
Springton Wastewater Treatment Plant	11,850

Stockwell Wastewater Treatment Plant Reuse Lagoon 2	240,000
Operation Emergency IP and Manhole Repairs/Replacement	30,000
Operation Emergency Drain Repairs	20,000
Operation Construction of New IP due to planning errors	12,000
Project Management Costs for Capital Projects	**718,464**
Project Management Costs	718,464
Corporate Services and Business Innovation	**992,432**
Telecommunications and Mobile Refresh (Carried over from 2024-2025)	200,225
TechnologyOne Upgrades (Carried over from 2024-2025)	50,705
Hardware Refresh – Purchase Current Contract Out	279,000
Defibrillator (approximately 20 required to meet new legislative requirements)	60,000
Core System Replacement (subject to final business case) Year 1 of 3	363,177
Core System Replacement Project Management Costs	39,325
Nuriootpa Centennial Park Authority	**920,000**
Nuriootpa Netball and Tennis Court Reconstruction (subject to grant funding)	920,000
Grand total	**27,113,156**

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 2024/25 budget.

2025/26 GRANTS, CONTRIBUTIONS AND ASSET SALES

Grants, Contributions and Asset Sales 2025/26	
Description	**2025/26 Budget**
Creative Industries Centre – Growing Regions Fund Program and State Open Spaces Fund	3,480,500
Angaston and Nurioopta Lighting Upgrades – Grants, Contributions from Clubs and NCPA	880,000
Library Books	82,942
Yetti Road Construction – Year 1 of 2 – Special Local Road Grant	660,000
Nurioopta Netball and Tennis Courts Reconstruction – State Grant, Contributions from Clubs	600,000
Disposal Revenue from Computer Hardware	100,000
Vehicle and Equipment Trade-in Sales - Motor Vehicles and Plant	344,400
Local Roads and Community Infrastructure Program (Round 4 Final Payment – carried forward from 2024-2025)	89,108
Grand total	**6,236,950**

2024/25 OPERATING BUDGET

Council is budgeting expenditure of $68.092m in 2025/26 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 estimated in this plan. It is budgeting to receive $5.691m in additional grants and contributions for capital programs the net investment for Council therefore being $62.401m.

OPERATING REVENUE

The 2025/26 Budget provides for operating revenue increase from the 2024/25 second quarter Budget Update of $50.590m to $52.486m. Recurrent revenue streams of Council are:

$m	%	Type	Description
41.964	79.80%	General Rates and Service Charges	General rates on properties as well as service rates (i.e. sewerage and refuse/recycling rates).
4.177	7.94%	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.
4.651	8.84%	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.
0.888	1.69%	Investment, Reimbursements and Other Income	Interest received on Council's internal cash reserves and deposits, Reimbursements for work undertaken and Other Income.
0.907	1.73%	Statutory Charges	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.
52.587	**100%**	**Total**	

OPERATING EXPENDITURE

The 2025/26 Budget provides for operating expenditure to increase from the 2024/25 second quarter Budget Update of $51.433m to $52.928m. 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
20.164	38.10%	Employee Costs	All labour related expenses such as wages and salaries, and on-costs such as allowances, leave entitlements and employer superannuation.
19.129	36.14%	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.
11.615	21.94%	Depreciation and Amortisation Charges	Annual consumption of Council's fixed assets (e.g. infrastructure, equipment, buildings, etc) over their useful lives and other assets such as computer systems.
2.020	3.82%	Finance Costs	Costs of financing Council's activities through borrowings.
52.928	**100%**	**Total**	

Council plans to raise a net sum of $34.226m from general rates in 2025/26 (which includes growth of 1.57% in revenue growth from an increase of rateable properties, fines, interest, and rebates), this 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 is 3.99% plus 1.57% in additional revenue from new properties. Our number of property assessments has grown by 1.28%, this is above the target rate of 1.00%.

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.

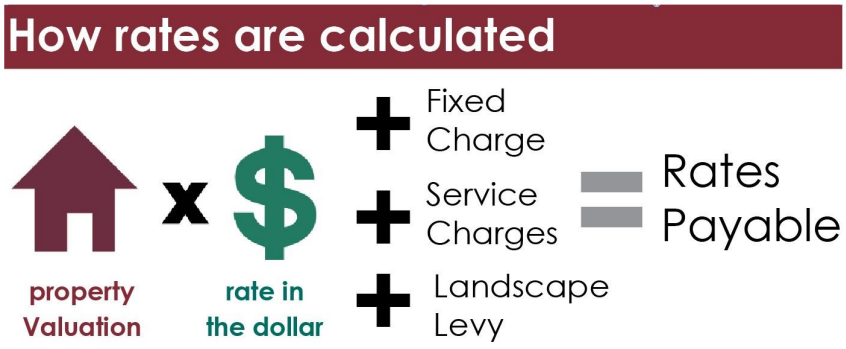
Council considers that this method provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

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 26 April 2025 was $9,141,167,480, an increase of 11.2% or $917.605M over last year. The table includes valuation movements within Local Government Categories, eg. vacant land to residential for house builds.

Local Govt. Category	Total Valuation Movement
Residential	14.9%
Commercial	1.2%
Industry – Light	-2.1%
Industry – Other	-0.7%
Primary Production	4.5%
Vacant Land	36.4%
Other	0.6%



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 32.

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 $438 to $458 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 3.5%, however through distribution of the levy Council contributions has reduced by a net amount of 2.5% reducing the average levy by $4.80.

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. $3.561m for the service rates and charge for providing community wastewater management systems.
2. $3.349m 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 2024/25 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 $396.50 to $407.00. The Non-Residential CWMS service rate for each of the townships reduces from $0.000932 per dollar of the property valuation to $0.00091, a reduction of 2.4%. An annual charge for vacant allotments has been increased from $125 to $128.45 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 estimated at $1.045m.

WASTE SERVICES

Overall, the refuse, recycling and green organics collection service charge has been increased from last year at $275.50 to $282.70 per annum. The 140L Refuse Bin has increased from last year at $133 to $135.50. Recycling has increased from last year at $70.50 to $72.80 and Green Organics increased from $72 to $74.40. The refuse collection service rate for 240L bins, available to commercial premises to upsize to 240L, has increased from last year at $174 to $176. The service charges are based on cost increases for collection and disposal.

IMPACT ON RATEPAYERS

The Annual Business Plan and Budget for 2025/26 for general rate revenue excluding growth of 4.07%. Growth from new assessments in value of rate revenue is 1.57% with property growth being 1.28%, above the 1.0% growth target.

The average change per rateable property across all categories of land use is $103 per annum or $1.98 per week.

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

	2024/25 (as adopted)	2025/26 (estimated)		Change	Comments
General Rates Revenue					
General Rates (existing properties)	$32,996,287	$34,314,303	*(a)*	3.99%	
General Rates (new properties)		$519,584	*(b)*	1.57%	
General Rates (GROSS)	**$32,996,287**	**$34,833,888**	*(c)*		
Less: Mandatory Rebates	($574,290)	($598,562)	*(d)*		
General Rates (NET)	**$32,421,996**	**$34,235,326**	*(e)*	**5.59%**	
	(e)=(c)+(d)				
Other Rates (inc. service charges)					
Regional Landscape Levy	$851,306	$828,505	*(f)*		The Regional Landscape Levy is a State tax, it is **not retained** by council.
Waste collection	$3,144,324	$3,348,755	*(g)*		Increased costs of contract and disposal and general operations.
CWMS	$3,442,556	$3,560,699	*(h)*		Increased costs of general costs and general operations
	$39,860,183	$41,973,285			
Less: Discretionary Rebates	($153,070)	($175,725)	*(i)*		
Expected Total Rates Revenue	**$39,707,113**	**$41,797,560**	*(j)*	**5.26%**	
	(m)=(e)+(g)+(h)+(i)				

Estimated growth in number of rateable properties

Number of rateable properties	**13,418**	**13,590**	*(k)*	**1.28%**
	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

Average per rateable property	**$2,459**	**$2,563**	*(l)*	**4.23%**

Estimated average rates and service charges for resident receiving all serices

Average per rateable property	**$3,013**	**$3,133**	**3.95%**

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 (excluding fixed charge)

	Total expected revenue			No. of rateable properties		Average per rateable property				Cents in the $
	2024/25	**2025/26**	**Change**	2024/25	**2025/26**	2024/25	**2025/26**		**Change**	**2025/26**
Land Use (General Rates - GROSS)										
Residential	$14,409,914	**$15,229,237**	**5.7%**	9868	**9887**	$1,460	$1,540	*(p)*	**$80**	**0.002540**
Commercial - Shop	$766,240	**$803,280**	**4.8%**	256	**256**	$2,993	$3,138	*(p)*	**$145**	**0.004523**
Commercial - Office	$162,625	**$170,207**	**4.7%**	72	**72**	$2,259	$2,364	*(p)*	**$105**	**0.004523**
Commercial - Other	$1,413,473	**$1,496,944**	**5.9%**	354	**353**	$3,993	$4,241	*(p)*	**$248**	**0.004523**
Industry - Light	$114,386	**$118,094**	**3.2%**	48	**47**	$2,383	$2,513	*(p)*	**$130**	**0.004691**
Industry - Other	$4,229,670	**$4,453,429**	**5.3%**	91	**91**	$46,480	$48,939	*(p)*	**$2,459**	**0.015747**
Primary Production	$5,137,145	**$5,134,764**	**0.0%**	2157	**2164**	$2,382	$2,373	*(p)*	**-$9**	**0.002534**
Vacant Land	$719,259	**$1,006,058**	**39.9%**	432	**579**	$1,665	$1,738	*(p)*	**$73**	**0.005731**
Other	$391,184	**$414,746**	**6.0%**	140	**141**	$2,794	$2,941	*(p)*	**$147**	**0.004639**
Total Land Use	**$27,343,897**	**$28,826,760**	**5.4%**	**13,418**	**13,590**	**$2,038**	**$2,121**	*(p)*	**$83**	

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	$5,652,390	**$6,007,128**	**6.3%**		$438	**$458**	*(q)*	**$20.00**

This revenue amount is **included** in the General Rates GROSS figure at (c) *and includes $101,000 of growth from new properties.*

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 2025/26 is forecast as a deficit of $464,000. The cumulative ten year period operating surplus is forecast at $10.788m surplus, for more information refer to LTFP section within this plan. The Federal Government paid $2.086m from the 2023/24 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	2022/23 Actual $'000	2023/24 Actual $'000	2024/25 Q2 Revised Budget $'000	2025/26 Draft Budget $'000
Result	949	(1,139)	(843)	(341)
Underlying Result		Adjusted for early financial grant payments made in 2022/2023 947		
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 -1.1%.

Year	2022/23 Actual	2023/24 Actual	2024/25 Q2 Revised	2025/26 Draft Budget
Result	2.1%	(2.5%)	(1.7)	(0.6)
Underlying Result		Adjusted for early financial grant payments made in 2022/2023 2.0%		
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	2022/23 Actual $'000	2023/24 Actual	2024/25 Q2 Revised Budget $'000	2025/26 Draft Budget $'000
Result	9,238	17,169	37,608	46,692
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	2022/23 Actual	2023/24 Actual	2024/25 Q2 Revised Budget	2025/26 Draft Budget
Result	20%	37%	74.3%	88.8%
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	2022/23 Actual	2023/24 Forecast	2024/25 Q2 Revised Budget	2025/26 Draft Budget
Result	108%	123%	151%	161.3%
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
Our Community		
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
Customer Request Completion Rate	Number of completed customer requests	90%
Our Economcy		
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
Events	At least three key regional, state or national events hosted annually	3 or above
Our Environment		
Waste Disposal Rate	Percentage of waste disposed to landfill	Less than 65%
Recycling Rate	Percentage of waste recycled	More than 35%
Our Places		
Development Performance	% of development applications determined within statutory timeframes	90%
Asset Spending Ratio	Ratio of asset expenditure on renewal, replacement and upgraded assets and maintenance on assets	Between 100% and 150% of Depreciation
Our Council		
LGA KPI Audit Action Plan	Percentage of KPI Audit Actions Complete	90%
LGA Risk Review	Percentage risk review conformance	90%
Operating delivery	Actual Operating Expenditure as a % of Budgeted Operating Expenditure	95%
Capital program delivery	Actual Capital Expenditure as a percentage of Budgeted Capital Expenditure	92%


TheBarossaCouncil
BUDGETED FINANCIAL STATEMENTS 2025/26

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 2026:

- **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 2026

	2024-25 Original Budget ($'000)	2024-25 Forecast* ($'000)	2025-26 Draft Budget ($'000)
Income			
Rates	39,840	39,939	41,964
Statutory Charges	825	822	907
User Charges	3,991	3,997	4,177
Grants, Subsidies and Contributions	4,055	4,699	4,651
Investment Income	150	150	166
Reimbursements	74	209	100
Other Income	582	774	622
Net Gain – Joint Ventures and Associates	0	0	0
TOTAL REVENUES	49,517	50,590	52,587
Expenses			
Employee Costs	18,382	18,940	20,164
Materials, Contracts and Other Expenses	18,869	19,719	19,129
Depreciation, Amortisation and Impairment	10,816	11,136	11,615
Finance Costs	1,887	1,638	2,020
Net Loss – Joint Ventures and Associations	0	0	0
TOTAL EXPENSES	49,954	51,433	52,928
Operating Surplus / (Deficit)	(437)	(843)	(341)
Asset Disposal & Fair Value Adjustments	(878)	(752)	(796)
Amounts Received Specifically for New or Upgraded Assets	6,725	8,364	5,780
Physical Resources Received Free of Charge	2,211	2,243	2,416
Net Surplus / (Deficit)	7,621	9,012	7,059
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	7,621	9,012	7,059

* Forecast uses the second quarter revised budget and estimates for operating and capital expenditure to 30 June 2025 using the latest information available at 31 December 2024 including material financial information received since the draft budget was placed on public consultation.

STATEMENT OF FINANCIAL POSITION

For the year ending 30 June 2026

	2024-25 Original Budget ($'000)	2024-25 Forecast* ($'000)	2025-26 Draft Budget ($'000)
Assets			
Current Assets			
Cash and Cash Equivalents	38	2,304	576
Trade and Other Receivables	2,966	3,251	3,257
Other Financial Assets	0	0	0
Inventories	245	125	125
Subtotal	3,249	5,680	3,958
Non-Current Assets Held for Sale	0	0	0
Total Current Assets	3,249	5,680	3,958
Non-current Assets			
Financial Assets	985	1,108	981
Equity Accounted Investments in Council	2,263	4,518	4,518
Infrastructure, Property, Plant and Equipment	474,818	473,976	499,723
Other Non-Current Assets	0	0	0
Total Non-current Assets	478,066	479,602	505,222
Total Assets	**481,315**	**485,282**	**509,180**
Liabilities			
Current Liabilities			
Trade and Other payables	5,077	5,382	5,382
Borrowings	37,697	3,351	460
Provisions	3,008	3,152	3,158
Total Current Liabilities	45,782	11,885	9,000
Non-Current Liabilities			
Borrowings	2,908	29,840	40,808
Provisions	682	722	722
Total Non-current Liabilities	3,590	30,562	41,530
Total Liabilities	**49,372**	**42,447**	**50,530**
Net Assets	**431,943**	**442,835**	**458,650**
Equity			
Accumulated Surplus	114,758	152,390	157,492
Asset Revaluation Reserve	304,871	277,835	288,060
Other Reserves	12,314	12,610	13,098
Total Equity	**431,943**	**442,835**	**458,650**

* Forecast uses the second quarter revised budget and estimates for operating and capital expenditure to 30 June 2025 using the latest information available at 31 December 2024 including material financial information received since the draft budget was placed on public consultation.

STATEMENT OF CHANGES IN EQUITY

As at 30 June 2026

	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
	($'000)	($'000)	($'000)	($'000)
Budgeted balance at end of previous reporting period 30 June 2025	152,390	277,835	12,610	442,835
Restated opening balance (Revised Budget)	150,921	293,185	12,610	456,716
Net Surplus / (Deficit) for year	(341)			(341)
Other Comprehensive Income	7,400	0	0	7,400
Gain on revaluation of infrastructure, property, plant	0	(5,125)	0	(5,125)
Transfer to accumulated surplus on sale of infrastructure, property, plant and equipment	0	0	0	0
Transfer between reserves	(488)	0	488	0
Balance at the End of Period	157,492	288,060	13,098	458,650

* Forecast uses the second quarter revised budget and estimates for operating and capital expenditure to 30 June 2025 using the latest information available at 31 December 2024 including material financial information received since the draft budget was placed on public consultation.

STATEMENT OF CASH FLOWS

As at 30 June 2026

	2024-25 Original Budget ($'000)	2024-25 Forecast* ($'000)	2025-26 Draft Budget ($'000)
Cash Flows from Operating Activities			
Receipts			
Operating Receipts	49,367	50,439	52,422
Investment Receipts	150	150	166
Payments			
Operating payments to Suppliers and Employees	(37,244)	(38,778)	(39,285)
LandFill rehabilitation expense	0	0	0
Finance Payments	(1,888)	(1,101)	(1,895)
Net Cash Provided by (or Used in) Operating Activities	10,385	10,710	11,408
Cash Flows from Investing Activities			
Receipts			
Amounts Specifically for New or Upgraded Assets	6,725	8,364	5,780
Sale of Replaced Assets	368	523	344
Repayments of Loans by Community Groups	115	115	120
Payments			
Expenditure on Renewal / Replacement of Assets	(11,202)	(9,032)	(12,736)
Expenditure on New / Upgraded Assets	(29,484)	(31,359)	(14,023)
Loans made to Community Groups	0	0	0
Net Cash Provided by (or Used in) Investing Activities	(33,478)	(31,389)	(20,515)
Cash Flows from Financing Activities			
Receipts			
Loans Received	26,600	23,500	8,100
Lease	0	0	0
Proceeds from Bonds and Deposits	0	0	0
Proceeds from Internal Borrowings	0	0	0
Payments			
Repayments of Borrowings	(3,638)	(3,638)	(714)
Repayment Lease Liabilities	(14)	(14)	(7)
Repayment of Bonds and Deposits	0	0	0
Repayment of Internal Borrowings	0	0	0
Net Cash Provided by (or Used in) Financing Activities	22,948	19,848	7,379
Net Increase / (Decrease) in Cash Held	(145)	(831)	(1,728)
Cash and Cash Equivalents at Beginning of Period	183	3,135	2,304
Cash and Cash Equivalents at End of Period	38	2,304	576

* Forecast uses the second quarter revised budget and estimates for operating and capital expenditure to 30 June 2025 using the latest information available at 31 December 2024 including material financial information received since the draft budget was placed on public consultation.

UNIFORM PRESENTATION OF FINANCES

For the year ending 30 June 2026

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

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

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

	2024-25 Original Budget ($'000)	2024-25 Forecast* ($'000)	2025-26 Draft Budget ($'000)
Income	49,517	50,590	52,587
Less Expenses	(49,954)	(51,433)	(52,928)
Operating Surplus / (Deficit)	(437)	(843)	(341)
Less Net Outlays on Existing Assets			
Capital Expenditure on Renewal and Replacement of Existing Assets	(11,202)	(9,032)	(12,736)
Less Depreciation, Amortisation and Impairment	10,816	11,136	11,615
Less Proceeds from Sale of Replaced Assets	368	523	344
	(18)	2,627	(777)
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets	(29,484)	(31,359)	(14,023)
Less Amounts Received Specifically for New and Upgraded Assets	6,725	8,364	5,780
Less Proceeds from Sale of Surplus Assets	0	0	0
	(22,759)	(22,995)	(8,243)
Net Lending / (Borrowing) for Financial Year	(23,214)	(21,211)	(9,361)

* Forecast uses the second quarter revised budget and estimates for operating and capital expenditure to 30 June 2025 using the latest information available at 31 December 2024 including material financial information received since the draft budget was placed on public consultation.


TheBarossaCouncil
GUYS
YAKABI
ANNE FRANK
LONG TERM FINANCIAL PLAN
2025/26 to 2034/35

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 2025/26.

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 growth area development financial estimates, this is currently being modelled and is estimated to be available by September 2025.
- 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 per annum until 2025/26.
- The Roads to Recovery (RTR) grant funded program will continue for the forward estimates.
- 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 $98.085m, 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 upgrading existing assets including roads, recreation and open space, bike path, bridges, carparks, footpath program, stormwater and the continuous improvement program at $13.827m.
- Infrastructure programs for new assets (not gifted assets) including roads, recreation and open space, bike path, bridges, carparks, footpath program, stormwater and the continuous improvement program at $17.599m.

LOAN PRINCIPAL AND INTEREST REPAYMENTS

- Council's loan debt is predicted to peak at $42.004m in 2026/27. The net loan balance outstanding as at 30 June 2026 is estimated to be $41.268m.
- Loans outstanding at the end of the 10 year long term financial plan on 30 June 2035 is $4.235M based on the current assumptions and service level policy settings of Council.
- Financing cost will increase in 2025/26 from the current interest cover percentage of 3.24% of revenue in 2024/25 to 3.84% of revenue in 2025/26 in support of growth infrastructure development and will return to 0.24% by 30 June 2035.

FINANCIAL SUSTAINABILITY PERFORMANCE CHIEF EXECUTIVE OFFICER REPORT – BASED ON CURRENT POLICY AND SERVICE LEVEL SETTINGS OF COUNCIL

- KPI 1: Operating Surplus:
    - A operating deficit for two years being 2025/26 and 2026/27 combined totalling $0.927m;
    - Returning to a sound operating surplus to 2027/28 of $211,000;
    - All future years in operating service with an accumulated surplus over 10 years as at the end of the 2034/35 financial year of $11.675m.

  - General rate increases for years 2025/26 as outlined in the business plan and budget above, 2026/27 of 4.3%, 3.75% for 2027/28, 3.00% for 2028/29 and 2.7% for the remainder of the long term financial plan this being currently aligned to the trimmed CPI and CPI forward estimate from July 2027. Growth for the future is estimated at between 0.75 and 1% excluding the Concordia growth area development which is still being planned and modelled.

- KPI 2: Operating surplus ratio average over 3 years:
  - Council's forecast retrospective operating result ranges from (1.7%) deficit to 3.5% profit during this plan.
  - Annual surplus ratios range from (1.1%) deficit to 3.7% surplus.
- KPI 3: Net Financial Liabilities.
  - The forecast is 88.8% in 2025/26 and by year 2034/35 it is projected to be at 14.5%.
- KPI 4: Asset Renewal Funding Ratio.
  - The average being 114.2% over the ten-year plan when measured against the adopted Infrastructure and Asset Management Plans
  - The average being 106.6% over the ten-year plan when measured against depreciation.
- 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 undertaken to ensure a positive cash position is maintained.

The key performance indicators are all within the target ranges indicating a financially sustainable position over the 10-year period of the LTFP based on the current policy and service levels set by the Elected Body. 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.

All key financial performance indicators are met in each year of the financial plan and on totality of the ten-year plan.

To assist in keeping rates affordable whilst delivering current service levels and consulted upon and adopted growth and new assets Council plans to generate general rates income and predicts the following increases over the ten-year plan:

- For year 2025/26 as outlined in the business plan and budget above.
- For year 2026/27 at 4.3%
- For the year 2027/28 at 3.75%.
- For the year 2028/29 at 3%.
- For the remainder of the plan 2.7% which is aligned to the current consumer price index forecast from July 2027 by the Reserve Bank of Australia – February 2025 forecast.
- The above estimates do not include new properties the growth estimates for additional income are 0.75 and 1%.
- The above estimates do not cater for the Concordia Growth Area revenue growth from rates.

Selected service areas use services charges and service rates to recover the cost, including - Waste services for Refuse, Recycling and Green Organic with 2025/26 at 2.25% and future years range from 2.25% to 3.25%; and Wastewater Management (CWMS) will increase in 2025/26 by 2.75% and future years range from 2.0% to 2.75%.

Other income changes funding the expenditure of Council are:

- General income from commercial activities and user charges such as caravan park, development fees and the like are estimated to increase at 2.7%.
- Recurrent grants are based on known factors where the grant is subject to indexation 2.7% has been applied.

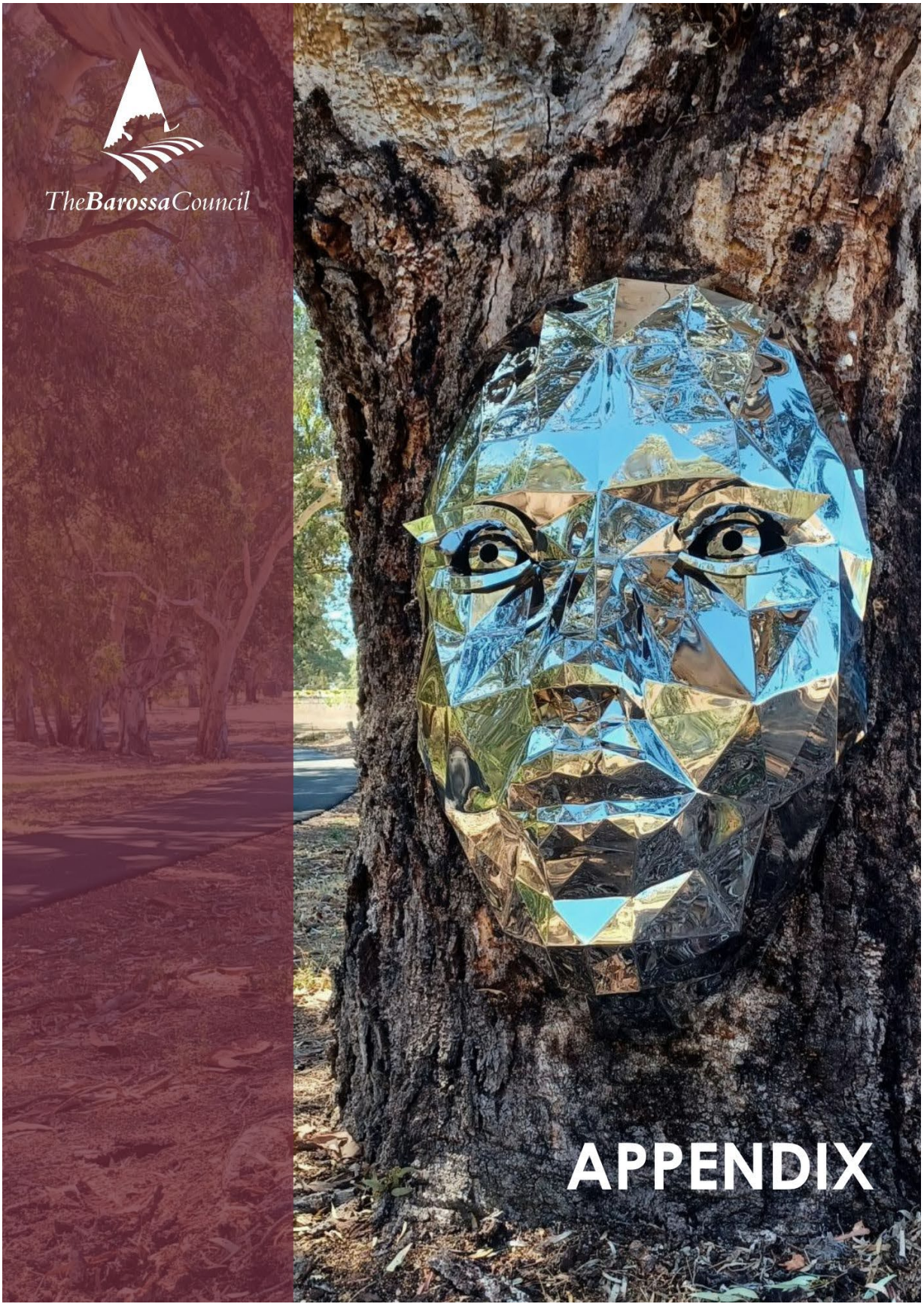
Council will run a deficit budget for two years and utilise intergenerational borrowings to support the current infrastructure build.

Council is planning to spend an average of $12.951m per annum (including indexation) on capital expenditure and projects and an average of $46.309m per annum on day-to-day 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 2025/26 TO 2034/35

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	2034-35
		Q2 Budget	Draft 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 %	$'000 or %
Key Performance Indicators (KPI's) - Summary	Adopted target											
KPI 1 - Operating Surplus cumulative forward 10 year period	**Surplus year 10**	(843)	(341)	(927)	(716)	(23)	1,127	2,572	4,368	6,470	9,033	11,675
KPI 2 - Operating Surplus Ratio - Rolling 3 year - retrospective average	**(2%) to 10%**	(0.3%)	(1.7%)	(1.1%)	(0.4%)	0.2%	1.1%	1.8%	2.3%	2.7%	3.2%	3.5%
KPI 2 - Operating Surplus Ratio - Rolling 5 year - retrospective average	**(2%) to 10%**	3.6%	1.4%	(0.5%)	(1.1%)	(0.4%)	0.3%	0.9%	1.7%	2.2%	2.7%	3.1%
KPI 2 - Operating Surplus Ratio - Annual		(1.7%)	(0.6%)	(1.1%)	0.4%	1.2%	1.9%	2.3%	2.8%	3.1%	3.7%	3.7%
KPI 3 - Net Financial Liabilities ratio	**0-100%**	72.9%	88.8%	86.7%	78.5%	69.3%	59.1%	49.2%	41.8%	32.8%	16.9%	14.5%
KPI 4 - Asset Renewal Funding Ratio - Annual - Using Asset Management Plan Forecast	**80% to 110%**	90.3%	161.3%	103.5%	114.2%	93.2%	110.9%	123.3%	116.3%	102.6%	107.9%	115.7%
KPI 4 - Asset Renewal Funding Ratio - Annual - Using Depreciation	**80% to 110%**	121.5%	135.5%	124.0%	111.0%	92.5%	96.2%	99.5%	101.4%	101.8%	100.8%	103.7%
Financial parameters - Indexation												
RATE REVENUE INCREASES												
General - Rate Revenue Net Increase (excl growth)				4.30%	3.75%	3.00%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
Growth -Development - General rates				1.00%	1.00%	1.00%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
CWMS - Service Charge & Rates Increase (+ growth 0.5-1.5%)				2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.00%
Refuse, Recycling and Green Organic Services Charge Net Increase (excl growth)				2.25%	2.25%	2.75%	3.25%	3.25%	3.25%	3.25%	3.25%	2.50%
OPERATING REVENUE												
Operating Grants				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Statutory Charges				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
User Charges				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Investment Income				1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Reimbursements				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Other Revenue				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
OPERATING EXPENSES												
Service Cost Natural Growth				0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.5%	0.5%	0.5%
Employee Costs				3.1%	3.1%	3.1%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Contracts, Materials & Other				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
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				5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%
Insurance				3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
ASSET REVALUATION												
Land Assets				3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Building Assets				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Recreation Assets				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Infrastructure Assets				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
CWMS				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Stormwater Assets				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Equipment Assets				2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
ASSET RENEWAL EXPENDITURE												
Infrastructure renewal increments				3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Office fleet vehicles				3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Included in Revised Budget

Included in Draft Budget Estimates

APPENDIX 2: LONG TERM PLAN FINANCIAL STATEMENTS 2025/26 TO 2034/35

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	2034-35
	Q2 Budget	**Draft Budget**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
REVENUES											
Rates	39,939	41,964	44,026	45,993	47,785	49,449	51,171	52,953	54,798	56,707	58,614
Statutory Charges	822	907	932	957	983	1,009	1,037	1,065	1,093	1,123	1,153
User Charges	3,997	4,177	4,291	4,408	4,528	4,652	4,779	4,909	5,043	5,181	5,322
Grants, subsidies and contributions	4,699	4,651	4,689	4,870	4,970	5,073	5,180	5,288	5,400	5,515	5,633
Investment Income	150	166	170	174	179	184	189	193	199	204	209
Reimbursements	209	100	190	181	173	165	158	152	147	141	138
Other Income	774	622	634	651	669	687	705	724	744	764	785
Net Gain - Joint Venture	0	0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	50,590	52,587	54,932	57,234	59,287	61,219	63,219	65,284	67,424	69,635	71,854
EXPENSES											
Employee Costs	18,940	20,164	21,583	22,050	22,801	23,489	24,198	25,033	25,897	26,791	27,717
Materials, Contracts & Other expenses	19,719	19,129	19,886	20,612	21,206	21,829	22,668	23,301	24,080	24,811	25,844
Depreciation, Amortisation & Impairment	11,136	11,615	12,115	12,484	12,849	13,248	13,650	14,080	14,546	15,007	15,480
Finance Costs	1,638	2,020	1,934	1,877	1,738	1,503	1,258	1,074	799	463	171
Net loss - Joint Venture	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	51,433	52,928	55,518	57,023	58,594	60,069	61,774	63,488	65,322	67,072	69,212
OPERATING SURPLUS / (DEFICIT)	(843)	(341)	(586)	211	693	1,150	1,445	1,796	2,102	2,563	2,642
Asset disposal & fair value adjustments	(752)	(796)	(805)	(883)	(788)	(1,040)	(1,072)	(1,131)	(1,029)	(1,226)	(1,203)
Amounts specifically for new or upgraded assets	8,364	5,780	730	70	70	343	711	70	70	70	70
Net gain (loss) on disposal or revaluation of assets - subsidiaries	0	0	0	0	0	0	0	0	0	0	0
Physical Resources received free of charge	2,243	2,416	2,533	2,578	2,609	2,060	2,084	2,111	2,141	2,165	2,188
NET SURPLUS / (DEFICIT)	9,012	7,059	1,872	1,976	2,584	2,513	3,168	2,846	3,284	3,572	3,697
Transfer to Equity Statement / Adjustment	-	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-
Changes in revaluation surplus - infrastructure, property, plant & equipment	-	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	9,012	7,059	1,872	1,976	2,584	2,513	3,168	2,846	3,284	3,572	3,697

APPENDIX 2: LONG TERM PLAN FINANCIAL STATEMENTS 2025/26 TO 2034/35

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	2034-35
	Q2 Budget	Draft Budget	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
ASSETS											
Current Assets											
Cash and cash equivalents	2,304	576	390	409	433	399	384	293	211	86	22
Trade & other receivables	3,251	3,257	3,253	3,237	3,237	3,236	3,242	3,232	3,218	3,157	3,158
Inventories	125	125	125	125	125	125	125	125	125	125	125
	5,680	3,958	3,768	3,771	3,795	3,760	3,751	3,650	3,554	3,368	3,305
Non-Current Assets held for Sale	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	5,680	3,958	3,768	3,771	3,795	3,760	3,751	3,650	3,554	3,368	3,305
Non-Current Assets											
Financial Assets	1,108	981	859	752	646	541	429	328	241	214	187
Equity accounted investments in Council businesses	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518
Infrastructure, Property, Plant & Equipment	473,976	499,723	506,860	511,317	515,833	519,730	524,214	529,521	533,077	536,174	539,934
Other Non-Current Assets	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	479,602	505,222	512,237	516,587	520,997	524,789	529,161	534,367	537,836	540,906	544,639
TOTAL ASSETS	485,282	509,180	516,005	520,358	524,792	528,549	532,912	538,017	541,390	544,274	547,944
LIABILITIES											
Current Liabilities											
Trade & Other Payables	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382
Borrowings	3,351	460	2,927	4,138	5,101	5,231	3,985	5,269	6,452	5,670	4,235
Provisions	3,152	3,158	3,164	3,171	3,179	3,186	3,193	3,201	3,208	3,234	3,260
Total Current Liabilities	11,885	9,000	11,473	12,691	13,662	13,799	12,560	13,852	15,042	14,286	12,877
Non-Current Liabilities											
Borrowings (External)	29,840	40,808	39,077	35,153	30,358	25,291	21,464	16,224	9,805	-	-
Provisions	722	722	722	722	722	722	722	722	722	722	722
Total Non-Current Liabilities	30,562	41,530	39,799	35,875	31,080	26,013	22,186	16,946	10,527	722	722
TOTAL LIABILITIES	42,447	50,530	51,272	48,566	44,742	39,812	34,746	30,798	25,569	15,008	13,599
NET ASSETS	442,835	458,650	464,733	471,792	480,050	488,737	498,166	507,219	515,821	529,266	534,345
EQUITY											
Accumulated Surplus	152,390	157,492	152,019	147,291	143,631	140,288	137,471	134,248	130,442	131,108	123,205
Asset Revaluation Reserve	277,835	288,060	298,689	309,562	320,626	331,867	343,285	354,888	366,683	378,657	390,815
Other Reserves	12,610	13,098	14,025	14,939	15,793	16,582	17,410	18,083	18,696	19,501	20,325
TOTAL EQUITY	442,835	458,650	464,733	471,792	480,050	488,737	498,166	507,219	515,821	529,266	534,345

APPENDIX 2: LONG TERM PLAN FINANCIAL STATEMENTS 2025/26 TO 2034/35

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	2034-35
	Q2 Budget	Draft Budget	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP
	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000
CASH FLOWS FROM OPERATING ACTIVITIES											
Receipts:											
Operating receipts	50,439	52,422	54,762	57,060	59,108	61,035	63,029	65,092	67,225	69,431	71,644
Investment receipts	150	166	170	174	179	184	189	193	199	204	209
Payments:											
Operating payments to suppliers & employees	(38,778)	(39,285)	(41,463)	(42,655)	(44,000)	(45,311)	(46,858)	(48,326)	(49,969)	(51,595)	(53,552)
Finance payments	(1,101)	(1,895)	(1,962)	(1,896)	(1,784)	(1,580)	(1,338)	(1,134)	(889)	(573)	(267)
Net cash provided by (or used in) Operating Activities	10,710	11,408	11,507	12,683	13,503	14,328	15,022	15,825	16,566	17,467	18,034
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts:											
Amounts specifically for new or upgraded assets	8,364	5,780	730	70	70	343	711	70	70	70	70
Sale of replaced assets	523	344	347	391	541	413	425	437	604	462	474
Repayment of loans by community groups	115	120	127	122	107	106	106	111	101	87	26
Payments:											
Expenditure on renewal/replacement of assets	(9,032)	(12,736)	(7,735)	(8,097)	(8,411)	(9,106)	(9,843)	(9,955)	(10,298)	(10,565)	(11,653)
Expenditure on new/upgraded assets	(31,359)	(14,023)	(5,386)	(1,917)	(1,539)	(975)	(1,264)	(2,520)	(1,796)	(1,139)	(1,389)
Loans made to community groups	0	0	0	0	0	0	0	0	0	0	0
Net cash provided by (or used in) Investment Activities	(31,389)	(20,515)	(11,917)	(9,431)	(9,232)	(9,219)	(9,865)	(11,857)	(11,319)	(11,085)	(12,472)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts:											
Proceeds from borrowings	23,500	8,100	750	0	0	0	0	0	0	0	0
Receipt of Funds from Leases	0	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	0
Payments:											
Repayment of borrowings	(3,638)	(714)	(526)	(3,233)	(4,249)	(5,145)	(5,174)	(4,061)	(5,331)	(6,507)	(5,626)
Repayment of Lease	(14)	(7)	0	0	0	0	0	0	0	0	0
Repayment of Bonds and Deposits	0	0	0	0	0	0	0	0	0	0	0
Net cash provided by (or used in) Financing Activities	19,848	7,379	224	(3,233)	(4,249)	(5,145)	(5,174)	(4,061)	(5,331)	(6,507)	(5,626)
Net Increase/(Decrease) in Cash held	(831)	(1,728)	(186)	19	22	(36)	(17)	(93)	(84)	(125)	(64)
Cash at beginning of period	3,135	2,304	576	390	409	433	399	384	293	211	86
CASH AT END OF PERIOD	2,304	576	390	409	433	399	384	293	211	86	22

APPENDIX 2: LONG TERM PLAN FINANCIAL STATEMENTS 2025/26 TO 2034/35 (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	2034-35
	Q2 Budget	**Draft Budget**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$ '000	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**
Operating Revenues	50,590	52,587	54,932	57,234	59,287	61,219	63,219	65,284	67,424	69,635	71,854
less Operating Expenses	(51,433)	(52,928)	(55,518)	(57,023)	(58,594)	(60,069)	(61,774)	(63,488)	(65,322)	(67,072)	(69,212)
Operating Surplus / (Deficit)	(843)	(341)	(586)	211	693	1,150	1,445	1,796	2,102	2,563	2,642
***less* Net outlays on existing Assets**											
Capital expenditure on renewal and replacement of existing assets	(9,032)	(12,736)	(7,735)	(8,097)	(8,411)	(9,106)	(9,843)	(9,955)	(10,298)	(10,565)	(11,653)
less Depreciation, Amortisation and Impairment	11,136	11,615	12,115	12,484	12,849	13,248	13,650	14,080	14,546	15,007	15,480
less Proceeds from Sale of Replaced Assets	523	344	347	391	541	413	425	437	604	462	474
	2,627	(777)	4,727	4,778	4,979	4,555	4,232	4,562	4,852	4,904	4,301
***less* Net outlays on New and Upgraded Assets**											
Capital expenditure on New and Upgraded Assets	(31,359)	(14,023)	(5,386)	(1,917)	(1,539)	(975)	(1,264)	(2,520)	(1,796)	(1,139)	(1,389)
less Amounts received specifically for New and Upgraded Assets	8,364	5,780	730	70	70	343	711	70	70	70	70
less Proceeds from Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0	0
	(22,995)	(8,243)	(4,656)	(1,847)	(1,469)	(632)	(553)	(2,450)	(1,726)	(1,069)	(1,319)
Net Lending / (Borrowing) for Financial Year	(21,211)	(9,361)	(515)	3,142	4,203	5,073	5,124	3,908	5,228	6,398	5,624

APPENDIX 3: CAPITAL EXPENDITURE 2025/26 TO 2034/35

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	2034-35
	Q2 Budget	**Draft Budget**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**	**LTFP**
	$' 000	**$' 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	0
Buildings	3,741	5,121	1,262	1,173	1,184	1,195	1,698	1,369	1,381	1,394	1,544
Recreation	85	976	329	325	334	343	352	362	372	382	393
Transport - Roads & Footpaths	4,306	4,215	4,247	4,588	4,752	5,261	5,436	5,617	5,804	5,989	6,020
Stormwater, Bridges & Floodplain	0	580	0	331	341	351	362	372	383	395	406
CWMS	782	774	489	607	692	801	810	961	1,068	964	991
Equipment - Plant & Vehicles	1,351	750	873	1,000	1,028	1,057	1,086	1,116	1,148	1,287	1,212
Other Assets	96	99	101	104	107	159	163	168	172	177	1,182
	10,361	12,515	7,301	8,128	8,438	9,167	9,907	9,965	10,328	10,588	11,748
New/Upgrade Capital summary: Discretionary											
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	3,084	10,500	887	0	0	0	341	0	0	0	0
Recreation (includes TBP program)	22,015	1,060	298	191	197	203	209	1,819	222	229	235
Transport - Roads & Footpaths	1,543	960	594	97	100	103	106	109	112	116	119
Stormwater, Bridges & Floodplain	1,221	350	1,847	414	427	439	452	466	480	494	509
CWMS	3,166	271	131	34	33	35	31	81	81	81	81
Equipment - Plant & Vehicles	0	465	0	0	0	0	0	0	0	0	0
Other	975	992	878	880	749	146	150	154	839	162	467
	32,004	14,598	4,635	1,616	1,506	926	1,289	2,629	1,734	1,082	1,411
Total Capital Expenditure	42,365	27,113	11,936	9,744	9,944	10,093	11,196	12,594	12,062	11,670	13,159
Note: includes internal allocation											

APPENDIX 4: RECONCILIATION OF CAPITAL INVESTGMENT WITH INFRASTRUCTURE AND ASSET MANAGEMENT PLAN 2025/26 TO 2034/35

A4 - Reconciliation of Capital Expenditue with Infrastructure and Asset Management Plan	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	10 Year Forecast
LONG TERM FINANCIAL PLAN SETTINGS	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**
Renewal/Replacement Capital summary												
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings	3,741	5,121	1,262	1,173	1,184	1,195	1,698	1,369	1,381	1,394	1,544	17,321
Recreation	85	976	329	325	334	343	352	362	372	382	393	4,168
Transport - Roads & Footpaths	4,306	4,215	4,247	4,588	4,752	5,261	5,436	5,617	5,804	5,989	6,020	51,929
Stormwater, Bridges & Floodplain	0	580	0	331	341	351	362	372	383	395	406	3,521
CWMS	782	774	489	607	692	801	810	961	1,068	964	991	8,157
Equipment - Plant & Vehicles	1,351	750	873	1,000	1,028	1,057	1,086	1,116	1,148	1,287	1,212	10,557
Other Assets including Technology and Carparks	96	99	101	104	107	159	163	168	172	177	1,182	2,432
Sub-total Renewal and Replacement	10,361	12,515	7,301	8,128	8,438	9,167	9,907	9,965	10,328	10,588	11,748	98,085
Upgrade Capital summary												
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	0	0	187	0	0	0	0	0	0	0	0	187
Recreation (includes TBP program)	257	620	28	191	197	203	209	1,017	222	229	235	3,151
Transport - Roads & Footpaths	1,439	360	94	97	100	103	106	109	112	116	119	1,316
Stormwater, Bridges & Floodplain	993	350	926	414	427	439	452	466	480	494	509	4,957
CWMS	3,166	271	131	34	33	35	31	81	81	81	81	859
Equipment - Plant & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0
Other Assets including Technology and Carparks	975	580	55	57	749	146	150	154	839	162	467	3,358
Sub-total Upgrade	6,830	2,181	1,420	793	1,506	926	948	1,827	1,734	1,082	1,411	13,827
Total Capital Expenditure on Existing Assets	17,191	14,695	8,721	8,921	9,944	10,093	10,855	11,792	12,062	11,670	13,159	111,911
New Capital summary												
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)	3,084	10,500	700	0	0	0	341	0	0	0	0	11,541
Recreation (includes TBP program)	21,758	440	270	0	0	0	0	802	0	0	0	1,512
Transport - Roads & Footpaths	104	600	500	0	0	0	0	0	0	0	0	1,100
Stormwater, Bridges & Floodplain	228	0	921	0	0	0	0	0	0	0	0	921
CWMS	0	0	0	0	0	0	0	0	0	0	0	0
Equipment - Plant & Vehicles	0	465	0	0	0	0	0	0	0	0	0	465
Other	0	412	823	823	0	0	0	0	0	0	0	2,059
Total Capital Expenditure on New Assets	25,174	12,417	3,215	823	0	0	341	802	0	0	0	17,599
Total Capital Expenditure provisioned in Long Term Financial Plan	42,365	27,113	11,936	9,744	9,944	10,093	11,196	12,594	12,062	11,670	13,159	129,511

A4 - Reconciliation of Capital Expenditue with Infrastructure and Asset Management Plan	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	10 Year Forecast
LONG TERM FINANCIAL PLAN SETTINGS	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**
INFRASTRUCTURE AND ASSET MANAGEMENT PLAN SETTINGS	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**	**$' 000**
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings	731	756	735	896	830	831	832	833	834	836	865	8,248
Carparks	40	0	0	0	152	37	0	0	0	248	257	695
Footpaths	557	722	724	724	725	346	0	176	729	731	757	5,636
Kerbing	123	125	200	61	0	0	0	0	0	0	0	386
Transport - Sealed Roads	1,060	1,097	1,163	1,232	2,311	2,397	2,483	2,574	2,668	2,765	2,862	21,552
Transport - Unsealed Roads	1,599	1,655	1,656	1,658	1,658	1,663	1,664	1,667	1,667	1,672	1,730	16,690
Stormwater and Bridges*	993	930	926	745	768	790	814	838	863	889	920	8,483
CWMS*	3,948	1,045	620	641	725	836	841	1,042	1,149	1,045	1,082	9,026
Equipment - Plant & Vehicles*	1,351	750	873	1,000	1,028	1,057	1,086	1,116	1,148	1,287	1,332	10,677
Other Assets - IT Renewal*	1,071	678	156	161	856	305	313	322	1,011	339	351	4,491
Total Capital Expenditure requirement forecast in Infrastructure and Asset Management Plan	11,472	7,759	7,052	7,117	9,053	8,263	8,033	8,568	10,070	9,812	10,156	85,884
Net Capital Expenditure Against IAMP (Surplus)/Deficit - Existing Assets	(5,718)	(6,936)	(1,669)	(1,803)	(891)	(1,830)	(2,822)	(3,224)	(1,992)	(1,858)	(3,003)	(26,028)
Net Capital Expenditure Against IAMP (Surplus)/Deficit - Renew and Replacement only of Existing Assets	1,111	(4,755)	(249)	(1,011)	615	(904)	(1,874)	(1,397)	(258)	(776)	(1,592)	(12,201)
Net Capital Expenditure Against IAMP (Surplus)/Deficit - All Assets	(30,893)	(19,353)	(4,884)	(2,627)	(891)	(1,830)	(3,163)	(4,026)	(1,992)	(1,858)	(3,003)	(43,627)
* Based on current projections these are currently under new modelling in 2024-25												
KPI 4 - Existing Assets - All	149.8%	189.4%	123.7%	125.3%	109.8%	122.2%	135.1%	137.6%	119.8%	118.9%	129.6%	130.3%
KPI 4 - Existing Assets - Renewal and Replacement Only	90.3%	161.3%	103.5%	114.2%	93.2%	110.9%	123.3%	116.3%	102.6%	107.9%	115.7%	114.2%
KPI 4 - Total Assets	369.3%	349.4%	169.2%	136.9%	109.8%	122.2%	139.4%	147.0%	119.8%	118.9%	129.6%	150.8%
Please note this statement is based on budget allocations and 100% capital program delivery, the corresponding cash flow reflects 92% capital program delivery.												

DEBATE REPORT

4.3 TOPICAL MATTERS REPORT

Author: Chief Executive Officer, Deputy CEO and Director Corporate Services, Strategy and Innovation and Manager Financial Services

25/40298

PURPOSE

To table as requested a topical matters report.

RECOMMENDATION

That the Audit and Risk Committee receive and note the briefings provided.

REPORT

A verbal briefing on the following topical matters will be provided at the next Audit and Risk Committee Meeting by senior officers.

- Barossa Park Accounting Treatment
- Enterprise Bargaining Negotiations
- Management of Discretionary Reserve Balances
- Adelaide Hills Council application to be removed from Gawler River Floodplain Management Authority
- Legal Matters that have relevant risk issues (depending on content of questions may need to move into confidence to comply with legal requirements)
- Enterprise Resourcing Planning Solution Business Case (depending on content of questions may need to move into confidence to comply with Council confidentiality requirements)
- Status of interim audit performed by Galpins.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Nil

Supporting references
Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS5 Enterprise Risk and Safety - The management of Council's Enterprise Risk profile including strategic and operational risk assessment, control and monitoring; internal control and audit; business continuity and disaster

recovery planning; organisational emergency management; insurance portfolio management; and Work Health Safety system coordination

BS7 Governance - Provision of governance advice and support in the discharge of legislative responsibilities for policy development, delegations and authorisations, internal review of Council decisions, delegations and authorisations, Native Title claims

Legislative Requirements
Nil

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Type here

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Type here

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Type here

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Type here

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

Type here

COMMUNITY ENGAGEMENT

Type here

DEBATE REPORT

4.4 THE BIG PROJECT PRESENTATION

Author: Chief Executive Officer
25/40307

PURPOSE

To table and provide the presentation on The Big Project as requested by the Committee.

RECOMMENDATION

That Audit and Risk Committee receive and note the presentation on The Big Project.

REPORT

At the attachment is the presentation that I will take you through as requested at the past Committee meeting. The presentation provides a short story of the strategy and its current status and significant success.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Presentation ⇩

Supporting references
Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS13 Strategic/Legislative Planning and Reporting - Provision of organisational performance report (outcomes), activity report (outputs), a range of statutory reporting (e.g. public health, tax, superannuation), financial reporting. Transparency and accountability regarding Council activity and expenditure provided

Legislative Requirements
Nil

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Nil

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Nil

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

Nil

COMMUNITY ENGAGEMENT

Nil

Generational Community Infrastructure Investment in the Barossa Strategy

Known as The Big Project (TBP)

Audit and Risk Committee

May 2025

Office of the
Mayor and CEO

The Big Project

1 RECREATION PARKS

Springton, Eden Valley • Talunga Masterplan • Tanunda Masterplan • Stockwell • Angas Rec Park • Southern Sporting Hub Masterplan • NCPA Coulthard Reserve

2 ARTS, CULTURE, HERITAGE & TOURISM

Angaston Railway Precinct • Heritage/Tourism Trails • Barossa Culture Hub

3 CYCLE & LEISURE TOURISM

Warren Reservoir • Equestrian & Walking Trails • Cycle Paths • Events • Skate/Adventure Park Strategy • WQVJP Outdoor Activity Centre • Angaston Railway Precent • Tanunda Recreation Park Inclusive Playground

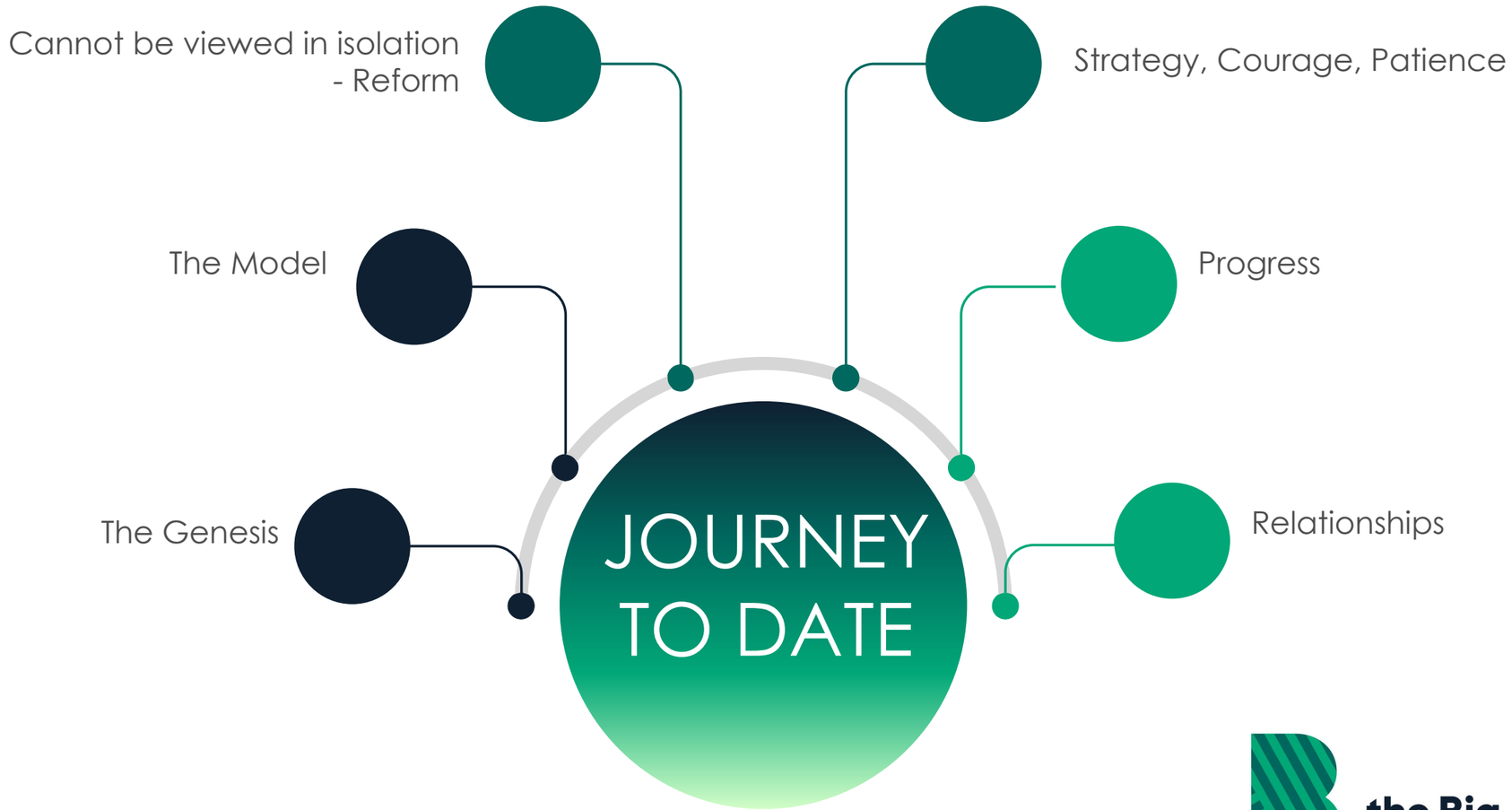
4 AQUATIC STRATEGY

The Rex • Nuriootpa Pool • WQVJP Pool

the Big project

Office of the Mayor and CEO

The Big Project



the Big project

Office of the Mayor and CEO

The Big Project

Genesis

- Formally started in September 2016 – report to Council to back the idea with resourcing
- Realisation of first phase of reforms and debt reduction addressing prior investments - room to dream and plan for the future
- Conversation commenced by and with two sporting groups – idea grew from that
- Ageing community infrastructure
- Positioning The Barossa Council as the hub for State and National, regional sporting, cultural and recreation events and economic and social development

the Big project

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The Big Project

The Model

- Commitment – community, council, administration
- Restructuring – others picking up load – playing to strengths - flexibility
- Master planning and engagement (throughout, not just at master planning) – be prepared to pay the upfront cost for long term success
- Costing, prioritising, funding, delivering, learning, improving – repeat again and again
- Spirit of understanding needs vs wants, including future growth and opportunities – cannot fund everything – aligned to strategy
- What is in TBP and what is business as usual (BAU)
- BAU could not be impacted

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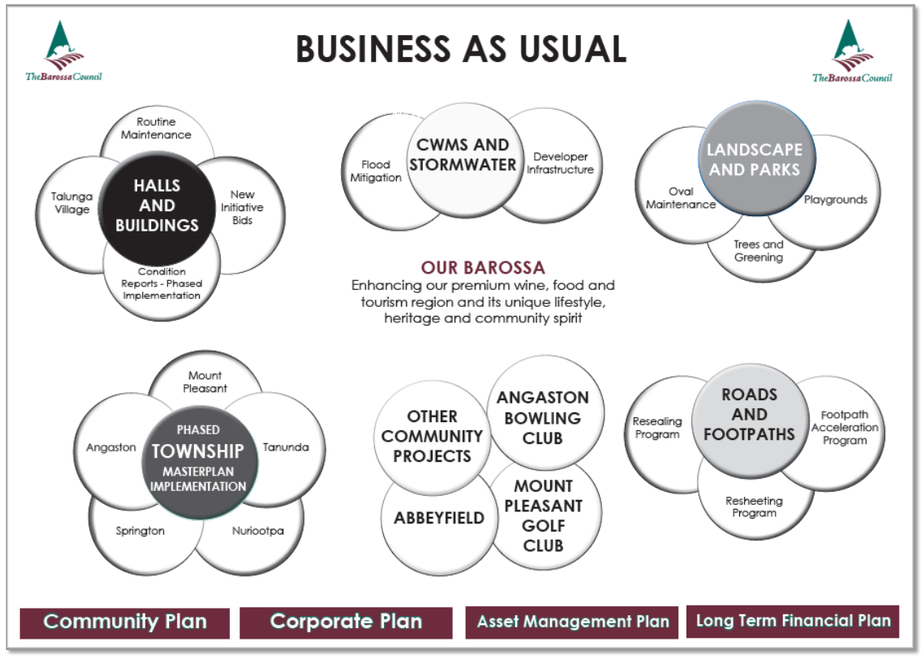
The Big Project

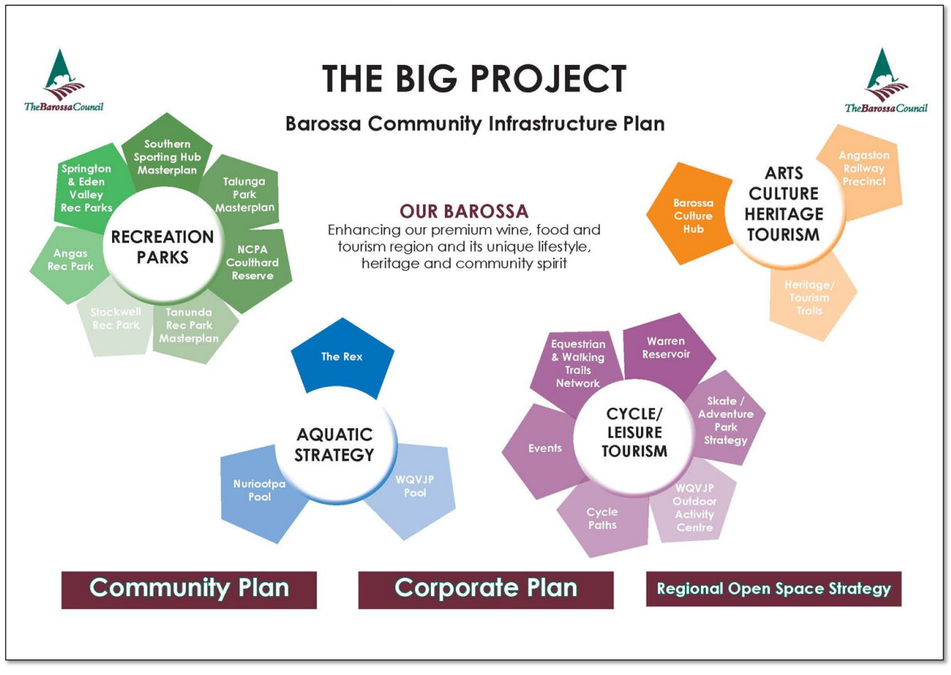
The Model

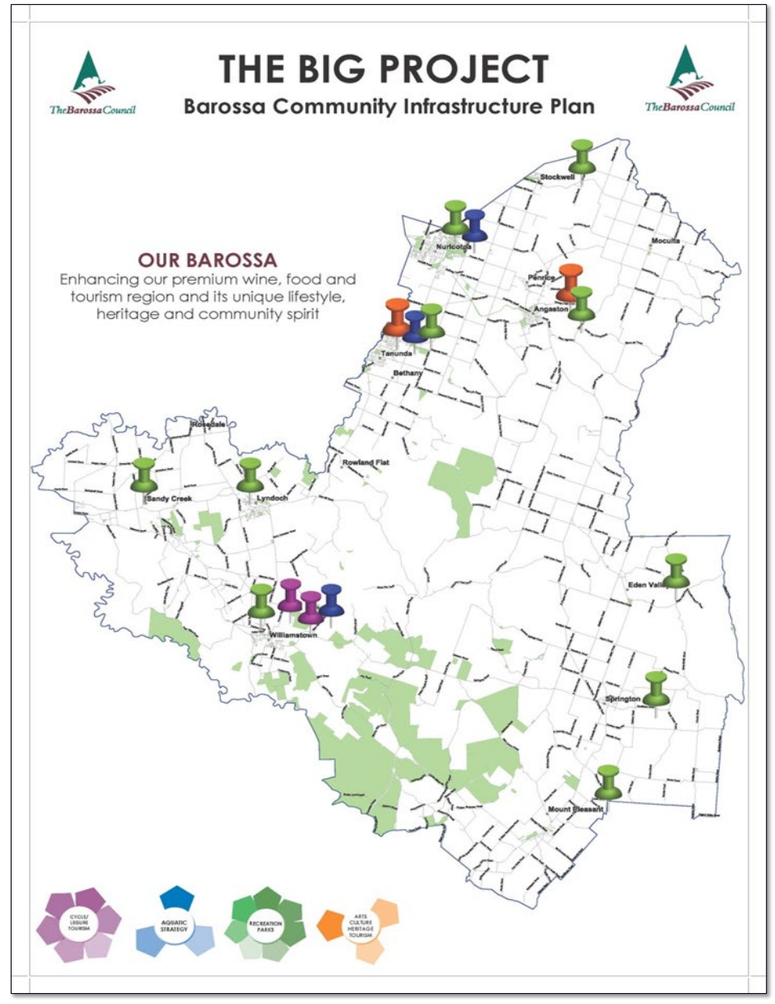
- Relationship building at Local, State and Federal level in government and non-government sector
- 60/40 funding model
- Economic, social and financial modelling
- Nothing proceeds without:
  - A 35-year financial model
  - The impact on the long-term financial plan is known
  - Regular prudential management reports done – independent fresh eyes

the Big project

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The Big Project

The Bigger Picture

- Reform – reform – reform – efficiencies – priorities – communication – discipline and repeat and repeat.
- BAU investment not to be impacted – in fact we have increased our investment in "non The Big Project" assets and services as well (recent investments in what is our third wave of reform since 2012/13 alone amounts to $7M - over 10 years) in service increases alone let alone increased investment coming through in roads, footpaths, other buildings renewal and maintenance.
- Our long-term financial plans and asset management needs are also showing expansion of service levels vs maintaining assets at the current condition ratings (not including TBP expenditure).

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The Big Project

The Bigger Picture

- Reforms and changes since 2012/13 have yielded:
  - A reduction in operating expenses (from the adopted long-term plan at that time) of $12.197M with depreciation
  - An operating position improvement in cash position of $15.419M
  - And improved operating position of $17.554M
- With borrowings, 3rd party club and other support, grants and the above, this is key to funding the Council strategies – I reiterate we have also expanded our BAU services and service levels.
- Have to use debt and short-term deficits.

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The Big Project

Strategy – Courage - Patience

- Strategy – must have, must be real, must be affordable, must be partnership, must be self driven, must be solution orientated and must be robust to be owned by all including successive Councils and Governments
- Trust – become the delivery arm of government and peak body needs – aligned to the strategy
- All parties must have courage stick to the plan even when others might want to jump ahead
- Patience:
  - We started in 2016 – basically started building in 2019/2020 in earnest.
  - Grants take time
  - Our first phase priority projects targeted for 8 years – majority ahead of plan for completion in this timeframe even with extensive cost and building industry challenges – our borrowings will be less than anticipated due to better core budget performance
- Don't under-estimate future management models – have also completely reformed our model as part of BAU and TBP needs
- Clubs and groups are financial partners upfront and through the long-term management

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Attachment 1

The Big Project Summary Outcomes of Phase 1 Approved Works

			Financial Year											
Project	**Grant and Third Party Contributions $**	**Total Project (Rounded) $**	**2016-2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Pre Phase 1 Projects Accelerated														
Queen Victoria Jubilee Park – Williamstown - Access and Warran Reservoir	0	1,400,000	Completed											
Tanudna Recreational Park - Show Hall, Power and Lighting	206,000	3,422,000	Completed											
Phase 1 Completed Projects														
Angaston Railway Station - Adventure Playground and Railway Redevelopm,ent	1,136,000	3,480,000	Completed											
Angas Recreation Park Redevelopment	1,207,800	3,483,035	Completed											
Nuriootpa Centennial Park - Changerooms - Cricket Net Developments	500,000	1,058,000	Completed											
Nuriootpa Centennial Park - Strategic Land Purchase	0	800,000	Completed											
Sandy Creek/Curdnatta Recreational Park - Cricket Nets	82,700	136,800	Completed											
Stockwell Recreation Park - BMX and Other Open Space	255,000	509,000	Completed											
Talunga Recreation Park	822,300	3,091,000	Completed											
Old Talunga Park	200,400	525,400	Completed											
Tanunda Recreation Park	2,710,900	11,681,455		Completed										
Lyndoch Recreation Parlk - Lighting Upgrade, surface and turf wicket installation	272,100	661,000	Completed											
Rugby Precinct	1,295,000	5,473,633		Completed										
Lyndoch Strategic Land Purcahse	0	1,731,125		Completed										
Nuriootpa Centennial Park - Soccer Redevelopment	1,335,000	6,031,000			Completed									
Lyndoch Recreation Park - Council Portion	22,795,000	24,154,000			Completed									
Lyndoch Recreation Park - State Portion		21,604,000			Completed									

Attachment 1

The Big Project Summary Outcomes of Phase 1 Approved Works

			Financial Year											
Project	**Grant and Third Party Contributions $**	**Total Project (Rounded) $**	**2016-2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Phase 1 Under Construction Projects														
Creative Industries Centre (Regional Cultural Hub)	7,461,000	17,000,000		$7.461m - funding approved May 2024	Commenced	Completion July 2026								
Phase 1 Masterplanned and Scheduled for Implementation - Not Active Project Work At Present														
Murray Recreation Park (Eden Valley)	74,800	187,000					Scheduled							
Mt Pleanant - Equestrian Infrastructure	127,200	318,000					Scheduled							
Nuriootpa Centennial Park - Scout Relocation	272,970	682,424									Scheduled			
Stockwell Recreation Park - 2nd Oval	641,600	1,604,000										Scheduled		
Phase 1 Masterplanned Not Actively Under Development or Scheduled														
Queen Victoria Jubilee Park – Williamstown - Adventure / Caravan Park Redevelopment	Not available	Not available												
Great Australian Wine Trail (GAWT)	Funding strategy is full grant funded and Council consortium manages it and contributes existing infrastructure to the development of the trail as its construction contribution													
Phase 1 Still to be Masterplanned														
Springton Recreation Ground	Not available	Not available												
Totals To Date														
Totals To Date	40,279,200	106,241,448												
% Grant / Third Party to Council	37.9%	62.1%												
Grand Total														
Grand Total	41,395,770	109,032,872												
% Grant / Third Party to Council	38.0%	62.0%												

The Big Project

Relationships

- Strategy needs to align to funding body priorities
- It's a partnership – clubs and groups have to support with $, advocacy, courage, patience and in-kind
- Build relationships with peak bodies – in our case this has been with SANFL, SACA, ACA, AFL, Various Cultural/History/Arts/Preservation Groups, Recreation Groups
- Get aligned and if possible, included into State Strategic documents at Government and peak body level – we achieved this through years of engagement and advocacy – its gold for getting grants
- Don't commit to anything you cannot deliver – we are seen as a reliable and low risk Council and community to invest in - track record shows the model works – it matters when getting and delivering on grants

the Big project

Office of the Mayor and CEO

Questions



DEBATE REPORT

4.5 PRUDENTIAL MANAGEMENT REPORT UPDATE FOR THE BIG PROJECT

Author: Chief Executive Officer
25/40310

PURPOSE

To table the latest Prudential Management Report associated with The Big Project as requested by the new Committee.

RECOMMENDATION
That Audit and Risk Committee receive and note the report.

REPORT

The prior and detailed report provided to the Audit and Risk Committee was in March 2024 in confidence.

The updated report is no longer confidential however the report to the Committee remains confidential and can be provided to members upon request if required.

The outcome of the prior report is the Committee received and endorsed the report and found the settings to be sustainable. This current update incorporates the two current investments, Barossa Park now practically complete, a $45.7M investment and Barossa Creative industries Centre starting early in the new financial year, a $17M investment.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 2024 Updated Prudential Management Report ⇩

Supporting references
Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS5 Enterprise Risk and Safety - The management of Council's Enterprise Risk profile including strategic and operational risk assessment, control and monitoring; internal control and audit; business continuity and disaster recovery planning; organisational emergency management; insurance portfolio management; and Work Health Safety system coordination

BS7 Governance - Provision of governance advice and support in the discharge of legislative responsibilities for policy development, delegations and authorisations, internal review of Council decisions, delegations and authorisations, Native Title claims

BS13 Strategic/Legislative Planning and Reporting - Provision of organisational performance report (outcomes), activity report (outputs), a range of statutory

reporting (e.g. public health, tax, superannuation), financial reporting. Transparency and accountability regarding Council activity and expenditure provided

Legislative Requirements
Section 48 and 122(1a) of the Local Government Act 1999

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Outlined in the attachment.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Outlined in the attachment.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

The whole strategy has been highly successful and achieved significant community outcomes enhancing Councils reputation.

COMMUNITY ENGAGEMENT

Document is available publicly on Councils website.

UHY Haines Norton
Chartered Accountants

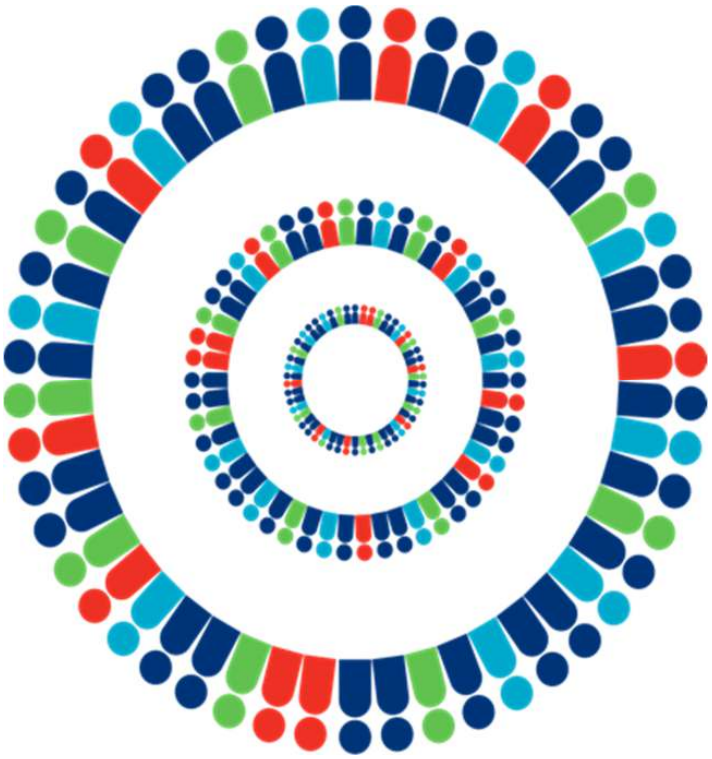
The Big Project- Priority 1 Projects – 2023 Update

Prepared for the Barossa Council

PRUDENTIAL REVIEW

February 2024





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UHY Haines Norton
25 Peel Street, Adelaide, SA 5000
Tel 08 8110 0999
ABN: 37 223 967 491

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EXECUTIVE SUMMARY

Abbreviations

ABP	Annual Business Plan
CPI	Consumer Price Index
LTFP	Long-Term Financial Plan
RBA	Reserve Bank of Australia
TBC	The Barossa Council
The Act	*Local Government Act 1999*

Purpose and Scope of this Report

Section 48 of the *Local Government Act 1999* (The Act) requires that councils obtain and consider a report that addresses prudential issues before a council engages in any project in the following circumstances.

- where the expected operating expenses over the ensuing five years are likely to exceed 20% of the council's past five financial years' average annual operating expenses or
- where the expected capital cost of the project over the ensuing five years is likely to exceed $4m (indexed) or
- where a council considers that it is necessary or appropriate.

The prudential issues that must be addressed are:

- the relationship between the project and relevant strategic management plans.
- the objectives of the Development Plan in the area where the project is to occur (note that the *Planning, Development and Infrastructure Act 2016* has now replaced the *Development Act 1993,* and Council Development Plans have been replaced by the state-wide Planning and Design Code.
- the expected contribution of the project to the economic development of the local area, the impact that the project may have on businesses carried on in the proximity and, if appropriate, how the project should be established in a way that ensures fair competition in the marketplace.
- the level of consultation with the local community, including contact with persons who may be affected by the project and the representations that have been made by them, and the means by which the community can influence or contribute to the project or its outcomes.
- if the project is intended to produce revenue, revenue projections and potential financial risks.
- the recurrent and whole-of-life costs associated with the project, including any costs arising out of the proposed financial arrangements.;
- the financial viability of the project and the short and longer-term estimated net effect of the project on the financial position of the Council.
- any risks associated with the project and the steps that can be taken to manage, reduce or eliminate those risks (including by the provision of periodic reports to the Chief Executive Officer and to the Council);
- the most appropriate mechanisms or arrangements for carrying out the project.
- if the project involves the sale or disposition of land, the valuation of the land by a qualified valuer under the *Land Valuers Act 1994*.

Appendix A sets out the complete legislative requirements.

The purpose of this report is to update the previous Prudential Reports on The Big Project as it stands in February 2024. The Barossa Council (TBC) has set out the following reasons for updating the Prudential Report on The Big Project:

- As a multi-generation strategy with significant community benefit with associated risk, it is prudent to regularly review the strategy independently. This was last performed in 2021.
- There is an array of completed and commenced projects which align with the 2021 review.
- There remain two large and three smaller projects to complete, which align with the 2021 review.
- The delivery environment has significantly changed from 2021 with challenges in the market to deliver upon the strategy and each project which have resulting material and labour challenges and significant cost escalations.

The status of the Phase 1 projects is provided in the Description section of this Report.

This Prudential Report addresses the prudential matters in Section 48 of the Act in regard to this project.

The Summary of Findings section in this report provides our comments against each of the prudential matters.

Background

In 2016, TBC endorsed a report to commence a project to develop a multi-generational 35-year vision for key infrastructure assets to support growth in economic, social, community and environmental outcomes. The master plans and delivery upon them are known as The Big Project. Through engagement and consultation, a raft of plans has been developed in four key outcome areas;

- Recreation and Sporting Facilities
- Aquatic Strategy
- Cycle and Leisure Tourism
- Arts, Culture and Heritage Tourism

The Council has reviewed and keeps under review the status of The Big Project delivery through the annual planning and budgeting processes and considered ways to assess the many competing demands across multiple facilities, several factors, including;

- The vision of the plans and community
- Economic development and growth opportunities, especially culture, art and recreational and sporting tourism
- Needs analysis.
- Participation and population
- Renewal and upgrade priories versus new infrastructure
- Ability to attract and align with understood State and Commonwealth grant programs and strategies.
- Third-party funding support
- Shared use and multiuse efficient infrastructure opportunities
- Upstream Project needs to achieve primary targeted outcomes.
- Risk profile.

Overriding project principles identified were;

- Retaining a decentralised/local approach to recreational facilities rather than a centralised, greenfield approach
- Shared use facilities wherever practicable
- Maintaining 'business as usual' investments and strategies without impact from the Big Project deliverables
- Leveraging matched funding, co-contributions, and partnership approaches, where possible.

The Big Project is a long-term project that has a 35-year vision and will take decades to complete and will continually, during this period, be subject to review, prioritisation, funding and community needs versus capacity to deliver.

Description of the Project

The Priority 1 Projects and their progress are detailed in the table below. Many are now complete or in progress, and some have been deferred.

Project	Grant and Third-Party Contribution $	Total Project $	Schedule
Pre-Phase 1 Projects Accelerated			
Queen Victoria Jubilee Park – Williamstown – Access and Warran Reservoir	0	1,400,000	Completed
Tanunda Recreation Park – Show Hall, Power and Lighting	206,000	3,422,000	Completed
Phase 1 Completed Projects			
Angaston Railway Station	1,136,000	3,480,000	Completed
Angas Recreation Park Redevelopment	1,207,800	3,339,400	Completed
Nuriootpa Centennial Park – Clubrooms, Cricket Net Developments	500,000	1,058,000	Completed
Nuriootpa Centennial Park – Strategic Land Purchase	0	800,000	Completed
Sandy Creed/Curdnatta Recreational Park – Cricket Nets	82,700	136,800	Completed
Stockwell Recreation Park – BMX and other Open Space	255,000	509,000	Completed
Talunga Recreation Park	822,300	3,091,000	Completed
Old Talunga Park	200,400	525,400	Completed
Tanunda Recreation Park	2,710,900	9,402,000	Completed 2024
Lyndoch Recreation Park – Lighting Upgrade, surface and turf wicket installation	272,100	661,000	Completed
Lyndoch Strategic Land Purchase	0	1,800,000	Completed 2024
Phase 1 Under Construction Projects			
Nuriootpa Centennial Park – Soccer	1,335,000	6,031,000	Sept 2024
Rugby Precinct	1,295,000	5,166,000	April 2024
Phase 1 Advanced Planned and Next Projects for Implementation			
Creative Industries Centre (Regional Cultural Hub)	7,461,000	13,920,000	May 2024 to Nov 2025
Lyndoch Recreation Park – Council portion	21,691,000	20,000,000	May 2024 to Dec 2025
Lyndoch Recreation Park – State Portion		20,000,000	

Project	Grant and Third-Party Contribution $	Total Project $	Schedule
Phase 1 Master Planned and Scheduled for Implementation – No Active Project Work at Present			
Murray Recreation Park (Eden Valley)	74,800	187,000	2027
Mt Pleasant Equestrian Infrastructure	127,200	318,000	2027
Nuriootpa Centennial Park – Scout Relocation	272,970	682,424	2031
Stockwell Recreation Park – 2nd Oval	641,600	1,604,000	2032
Phase 1 Master Planned Not Actively Under Development or Scheduled			
Queen Victoria Jubilee Park – Williamstown, Adventure/Caravan Park Redevelopment	Not Available		
Great Australian Wine Trail (GAWT)	The funding strategy is fully grant-funded, and the Council consortium manages it and contributes existing infrastructure to the development of the trail as its construction contribution.		
Phase 1 is Still to be Master Planned			
Springton Recreation Ground	Not Available		
Totals to Date	**40,291,770**	**97,533,024**	
% funded via Grants and Third Party	**41.3%**		
% funded by Council	**58.7%**		

The current projects are the Phase 1 Advanced Planned and Next Projects for Implementation in the table above;

- The Barossa Creative Industries Centre (Regional Cultural Hub)
- The remaining components of Lyndoch Recreation Park

Both of these projects are subject to grants. There has also been an escalation of costs since the original estimates in 2019.

The total costs of these two projects are $53.92m, with grant funding of $29.152m, leaving TBC funding $24.768 m.

Summary of Findings.

The Barossa Council has provided all required information to satisfy the requirements of Section 48 of the *Local Government Act 1999*.

The table below summarises the assessment of the project against the legislation.

- Areas in the table that are highlighted in green are where the prudential issue has been addressed.
- Areas highlighted in yellow are where actions are planned, but are not yet complete and once complete, the prudential issue will be addressed. Yellow also indicates if there is an improvement possibility.
- Areas highlighted in orange identify an area for further consideration or a level of risk to consider.

Report Headings	Legislation: Local Government Act 1999	Comments	
		C	**The Prudential Issue has been addressed.**
		A	**Actions to be Completed or Improvement Possibility**
		R	**Recommended actions to improve compliance or areas with risk to consider.**
Requirement for a Prudential Report	S48(1) & S48(3) & S48(6d)	C	The Project is not for road construction, maintenance or drainage works and is above the Prudential threshold. Therefore, a Prudential Report is required.
Relationship to Strategic Management Plans	S48(2)(a)	C	The project has a relationship with the Council's Strategic Plans and other Council plans and strategies. The Project has factors that should assist the Council in achieving some of its strategic objectives that are detailed within its Strategic Management Plan.
		A	Once complete, the capital works will need to be incorporated into TBC's Asset Management Plans. TBC is in the process of updating the Asset Management Plans with sub-projects that have been completed. These updates are expected to be completed in April/May 2024.
Objectives of the Development Plan in the Area	S48(2)(b)	The new legislation, Planning, Development and Infrastructure Act 2016, now applies, but this reference has not been updated in this section of the *Local Government Act 1999*.	
		Noted: The project is predominantly in the Recreation Zone within the Planning and Desing Code	
		A	Some elements of The Big Project will require Development Approval, which will include public notification.
Economic Impact	S48(2)(c)	C	The Local Economic Impact of The Big Project, including the Creative Industries Centre, has been assessed by a qualified and experienced consultant. It shows economic and social benefits to the district. There is not expected to be any negative impact on businesses in the area. The effect on clubs during the construction period is being managed by using alternative arrangements. TBC has a Procurement Policy that outlines its principles on Open and Fair competition in the marketplace.
Consultation	S48(2)(d)	C	TBC has a communication plan to ensure that stakeholders have input into The Big Project. Consultation has commenced on projects as they have been implemented. Development Assessments for some components of remaining projects will require public notification. The Big Project is included in TBC's ABP and LTFP, and these documents undergo public consultation before being adopted by the Council.
Revenue Projections and Risk	S48(2)(e)	C	TBC is only able to complete the projects as currently planned with grant funding. This grant funding has been confirmed.
Recurrent and Whole-of-Life Costs	S48(2)(f) Project Costs	C	Recurrent costs have been identified.
The Financial Viability of the Project	S48(2)(g)	C	The LTFP has been updated to include the projects. This LTFP will be continually updated throughout the year until it

Report Headings	Legislation: Local Government Act 1999	Comments	
		C	**The Prudential Issue has been addressed.**
		A	**Actions to be Completed or Improvement Possibility**
		R	**Recommended actions to improve compliance or areas with risk to consider.**
			goes for consultation with the next ABP. The updated LTFP includes a small increase in rates. The Operating Surplus Ratio remains within TBC's 5-year average target. The ratio moves lower than the 3-year average target for 2026 but returns within targets after this point. The Net Financial Liabilities Ratio remains within TBC's targets.
Risks	S48(2)(h)	R	A Project Risk Assessment has been included for the Big Project as a whole and appears reasonable and aligns with the Council's Risk Framework. Four risks remain high with controls and treatments in place, and 5 risks are higher than their target. Project Risks will evolve as the project commences. We note that the Risk Register includes a review process. An additional 6 risks have been identified in the Barossa Creative Industries Business Case. Two of these risks are rated as low, but we consider they should be rated as moderate.
Project Management	S48(2)(i)	C	We note that The Big Project is made up of a number of projects, some of which are complete and moving to ongoing use. We are satisfied that the approach to the project management of The Big Project has developed to a more 'business as usual' approach for projects already completed along with project management of remaining individual projects.
Sale or Disposition of Land	S48(2)(j)	C	There is no sale of land involved in this Project
Qualifications of Author	S48(4)	C	The experience and qualifications of the lead author and associated firm are included in Appendix B.
Independence of Author	S48(4a), S48(6a), S48(6c)	C	The lead author and the firm UHY Haines Norton declare they have no interest or conflict of interest in the Project and are independent.
Council Consideration of the Report	S48(4b)	C	The grant opportunity will require a special meeting of the Council on Wednesday 20th February. The report will be provided to the Audit and Risk Committee at their meeting, which is proposed in the week commencing the 25thof March 2024
Public Availability of Report	S48(6)	C	The section of this report regarding grant funding is confidential at this point. It is expected that this report will be able to be available publicly as part of the Audit and Risk Committee Agenda, which is proposed in the week commencing the 25th March.

SPECIFIC PROJECT DOCUMENTATION & RELATED POLICIES & PLANS

Several Council documents have been accessed in compiling this report. The associated documents and relevant plans are listed below;

- Barossa Council Documents:
  - Annual Budget and Business Plan 2023-24
  - Barossa Community Plan 2020-2040
  - Infrastructure Asset Management Plan 2020-2030
  - Procurement Policy
  - Strategic Policy Platform and Expected Behavioural Norms of the Council and its Elected Members 2022-2026
- Other Documents
  - Barossa Local Economic Development Plan – April 2022 – SGS Economics & Planning
  - Barossa Creative Industries Centre Business Case and Cost Benefit Analysis – A.P. Sheere Consulting

Prudential Policies

S48 (aa1) requires that a council develop and maintain prudential management policies, practices, and procedures for assessing projects.

S48 (a1) requires that prudential management policies, practices and procedures must be consistent with any regulations.

A Prudential Report required under S48 of the Act is not required to address the adequacy of a council's prudential management policies, practices and procedures; however, as these documents provide a council with guidance on the appropriate due diligence required for projects, the following is noted:

- TBC has a Prudential Management Policy, which was approved on the 19th of July, 2022. It will be next reviewed in July 2026. It is on TBC's website.

  The Policy gives guidance on the appropriate due diligence required for projects. It sets out the triggers for preparing a prudential report as follows;

  - As per Section 48(1) of the Local Government Act 1999, capital and operating cost levels
  - The policy also sets out the range of due diligence required for projects that are not at the level to require a Prudential Report.

ADDRESSING LEGISLATED PRUDENTIAL ISSUES

All discussion in this section relates to the legislated requirements of Section 48 of the Local Government Act 1999. There are no related regulations.

Requirement for a Prudential Report

S48 (1) requires that Council must obtain and consider a report that addresses the prudential issues set out in subsection (2) of S48 before the Council engages in any project where the expenses are calculated to be higher (for the next five years) than 20% of Council's operating expenditure (for the past five years) or where the expected capital cost of the project over the next five years will exceed $4m (indexed), or where Council considers appropriate.

S48 (3) provides that a Prudential Report is not required for work in relation to road construction or, maintenance, or drainage works.

S48 (6d) sets out the calculation of the indexing used to determine the current value of $4m

The indexing of the $4m commenced on the 1st of January 2011. Indexing this figure to September 2023 results in a threshold of $5.8 million on the 1st of January 2024.

The total costs of the current projects are $53.92m, with grant funding of $29.152m, leaving TBC funding $24.768 m. This is above the threshold outlined in S48(2); it, therefore, requires a Prudential Report.

C	**S48 (1), S48 (3) and S48 (6d) Note:** The Project is not for road construction, maintenance or drainage works and is above the Prudential threshold. Therefore, a Prudential Report is required.

Relationship to Strategic Management Plans

S48 (2) (a) requires the Prudential Report to address the relationship between the Project and relevant Strategic Management Plans.

S122 of the Act requires councils to develop and adopt plans for the management of its area which are collectively called the Strategic Management Plans. These plans include:

- The Strategic Management Plan
- The Long-Term Financial Plan
- Infrastructure and Asset Management Plans

Strategic Management Plan
TBC's key Strategic Management Plan is called the Barossa Community Plan 2020-2040. There are many infrastructure sub-projects as part of The Big Project. The Big Project supports and assists TBC in achieving many of its Themes. The Community Plan is currently under review.

The project has a relationship and factors that should assist TBC in achieving some of its strategic objectives.

Annual Business Plan
The project is included in the current (23/24) Annual Business Plan. Expenditure and funding identified for The Big Project are included in the 2023/24 Annual Business Plan.

Asset Management Plans
TBC's Infrastructure Asset Management Plan 2020-2030 includes The Big Project in regard to;

- Stakeholder engagement and consultation processes
- Service Levels
- Risk Management

Individual capital projects within The Big Project will need to be updated within the plan as they are completed. TBC is in the process of updating the Asset Management Plans and expects these to be completed in April/May 2024.

Long Term Financial Plan (LTFP)
The Project is included in TBC's LTFP. The Project's impact on the LTFP is discussed in this report's Financial Viability section.

Other Council Strategies and Plans
Barossa Local Economic Development Plan 2022-2027. This plan has been prepared by SGS Economics & Planning. The plan aims to provide a pathway to growing regional output and productivity and supporting the growth of new economic and employment opportunities. The plan includes an action plan which consists of the following actions where the Big Project is involved;

- Pursuing The Big Project initiatives as part of efforts to boost regional infrastructure, including projects such as the Great Australian Wine Trail and town entry signage.
- Developing funding plans/strategies for town centre infrastructure gaps
- Explore opportunities for expansion of active tourism in the southern Barossa region in particular, with new infrastructure potentially linked to The Big Project
- Pursue opportunities for active transport connections linking residents to town centres, potentially to be developed as part of The Big Project
- Investigate opportunities for the expansion of creative industries in the region (potentially leveraging The Big Project funding).

Strategic Policy Platform and Expected Behavioural Norms of the Council and its Elected Members 2022-26
This document guides TBC's advocacy, leadership, lobbying and activity. The document supports The Big Project.

C	**S48(2) (a) Note:** The project has a relationship with the Council's Strategic Plans and other Council plans and strategies. The Project has factors that should assist the Council in achieving some of its strategic objectives that are detailed within its Strategic Management Plan.
A	Once complete, the capital works will need to be incorporated into TBC's Asset Management Plans. TBC is in the process of updating the Asset Management Plans with sub-projects that have been completed. These updates are expected to be completed in April/May 2024.

Development Plan

S48 (2) (b) requires that the Prudential Report address the objectives of the Development Plan in the area where the Project is to occur.

In March 2021, the *Planning, Development and Infrastructure Act 2016* replaced the *Development Act 1993,* and at this time, council Development Plans were replaced by the statewide Planning and Design Code.

Development Assessment, where required, will be provided by the Barossa Assessment Panel. The Development Assessment may trigger a referral to the Commissioner of Highways. Developments completed or under development have received all necessary statutory approvals.

The table following shows the development considerations for each 'Phase 1 Advanced Planned and Next Projects for Implementation' sub-project:

Project	Changed Land Uses	Building / Construction Works in Target Plan	Zoning	Development Approval considerations	Notes
Creative Industries Centre	Phase 1 Works – planning approval received awaiting grant funding to proceed to final building rules approval and delivery of the project.				
Lyndoch Recreation Park	The second oval is changing from viticulture to recreation. All other land uses are continuing as sporting and recreational uses.	Second oval with car parking – no lightning. Upgrade and expansion to existing oval and lighting. Civils, including electrical upgrades, stormwater, internal roads, and fencing. Multifunction Clubroom and Changeroom components: • New club rooms • Earthworks • Paving, internal roads and other footpath works • Retaining walls • Terrace • Canopy • Minor fitments (signage, bollards, bins, benches etc.) and equipment • Stormwater • Electrical and light and power works Demolition works, including existing clubrooms, playground and minor other components	Recreational Rural (related to a very small component of the second oval only)	A recreation area or a building in a recreation area does not require development approval except where it will result in the construction of a new building exceeding 30m2 in total floor area in a recreation area. A recreation area isn't defined in the Regulations but is under the P&D Code and means: "*Any park, garden, children's playground or sports ground that is under the care, control and management of the Crown or a Council, and is open to the public without payment of a charge".* Having regard to the proposal plans, it is suggested that only the following elements would require Development Approval: • Combined clubrooms/change rooms; • Viewing pavilion/bbq; • Any shed exceeding 30m2 - Little athletics shed/grounds shed/shelter/second oval support building • Any fencing in excess of 2.1m (i.e. associated with courts, cricket nets, etc.) • Any lighting towers for night sports *Removal of any trees that are native vegetation will require consent from the Native Vegetation Council under the *Native Vegetation Act 1991.*	Land owned in fee simple by Council understood not to be subject to native title.

Project	Changed Land Uses	Building / Construction Works in Target Plan	Zoning	Development Approval considerations	Notes
		New outdoor bar, canteen, BBQ facility, storage, umpires/scorers room. Landscaping, including terracing and tree planting. New playground installation. Storage sheds		DA would be subject to public notification, and the Relevant Authority will be the Barossa Assessment Panel. DA may trigger a referral to the Commissioner of Highways.	

C	**S48 (2) (b) Note:** The Project is predominantly in the Recreation Zone within the Planning and Design Code.
A	Some elements of The Big Project will require Development Approval, which will include public notification.

Economic Impact

S48(2)(c) requires that the Prudential Report addresses the expected contribution of the Project to the economic development of the local area, the impact that the Project may have on businesses carried on in the proximity and, if appropriate, how the Project should be established in a way that ensures fair competition in the marketplace.

Economic Impact

TBC has developed the Barossa Local Economic Plan. This Plan includes a number of actions to grow regional output and productivity and support the growth of new economic and employment opportunities.

The 2021 Prudential Report noted that A.P. Sheere Consulting prepared several Business Cases and Cost-Benefit Analysis Reports for projects included in The Big Project. The principal consultant of A.P. Sheere has post-graduate qualifications in Economic Development and qualifications in pure mathematics and statistics and has provided this type of service to several councils in South Australia and Australia.

A.P. Sheere Consulting's reports on The Big Project noted the following benefits;

- Increased visitor numbers and subsequent spending
- Increased revenue streams from hosted events
- Increased volunteer activities
- Improved community health status

The economic benefit in potential jobs created, noted in the 2021 Prudential Report, were summarised as;

Project	Cost-Benefit Ratio	Potential Full-Time Jobs Included in Cost-Benefit Ratio
Angas Recreation Park	2.93	124
Tanunda Recreation Park	2.18	255
Southern Barossa Recreation Hub	1.60	258
Nuriootpa Centennial Park	2.07	240
Talunga Recreation Park	1.84	107
Regional Cultural Hub	2.35	432
Stockwell Recreation Park	1.50	90
Combined Impact	**2.24**	**1,506**

The Creative Industries Centre business case and cost-benefit analysis have recently been updated for the application for this project to the Commonwealth Government Growing Regions Fund and have been assessed at a cost-benefit ratio of 3.55 or $3.55 return to the community for the investment of $1.

A.P. Sheere Consulting has provided TBC with a further report on the Creative Industries Centre and estimates that an additional direct 3.0 FTE jobs will be created post-development. The Creative Industries Centre is expected to create an accessible and fit-for-purpose centre that will foster innovation and support businesses. This is expected to drive economic growth and diversification and create jobs for the future.

Impact on Businesses in the Area
Many of The Big Project sub-projects are complete, and TBC staff are not expecting any further negative impact on current businesses in the district. There is likely to be some impact on clubs during the construction periods of the remaining projects. However, TBC management expects to manage this by staging alternative arrangements for club rooms and playing surfaces.

Ensuring Fair Competition in the Marketplace
TBC has a Procurement Policy, which was last reviewed in November 2023 and is next due for review in November 2027.

The Policy reflects Section 49 of the Local Government Act 1999 requirement to ensure that procurement practices, policies, and procedures provide for participants' ethical and fair treatment.

The Policy sets out how TBC will undertake their procurement activities.

C	**S48 (2) (c) Notes:** • The Local Economic Impact of The Big Project, including the Creative Industries Centre, has been assessed by a qualified and experienced consultant. It shows economic and social benefits to the district. • There is not expected to be any negative impact on businesses in the area. The effect on clubs during the construction period is being managed by using alternative arrangements. • TBC has a Procurement Policy that outlines its principles on Open and Fair competition in the marketplace.

Consultation

S48(2)(d) requires that the Prudential Report addresses the level of consultation within the local community, including contact with persons who may be affected by the Project and the representations that they have made, and the means by which the community can influence or contribute to the Project or its outcomes.

TBC developed a Communication Plan for the Big Project, which has been used during the planning and implementation of sub-projects. As each project is prioritised for funding, there is specific engagement and consultations undertaken with stakeholders through the planning and delivery.

Development Assessment will also require public notification.

TBC's Strategic Plans, including the ABP and LTFP, undergo public consultation, and these plans include The Big Project.

C	**S48 (2) (d) Note:** TBC has a communication plan to ensure that stakeholders have input into The Big Project. Consultation has commenced on projects as they have been implemented. Development Assessments for some components of remaining projects will require public notification. The Big Project is included in TBC's ABP and LTFP, and these documents undergo public consultation before being adopted by the Council.

Project Financial Impact

Project Costs

The total project is expected to be $53.92m, with grant funding of $29.152m, leaving TBC funding $24.768m.

Revenue Projections and Risk.

S48 (2) (e) requires that the Prudential Report address the Project's revenue projections and potential financial risks.

The revenue for the project is the grant funding. TBC is reliant on grant funding to contribute to the costs of the projects within the Big Project. If funding were unavailable, the projects would be unable to be implemented as planned.

TBC has been informed that grant funding has been approved.

C	**S48 (2) (e) Note:** TBC is unable to complete the projects as currently planned without grant funding. This grant funding has been confirmed.

Recurrent and Whole-of-Life costs

S48(2)(f) requires that the Prudential Report address the recurrent and whole-of-life costs associated with the Project, including any costs arising from the proposed financial arrangements.

TBC will need to borrow to fund its portion of the project and incur interest costs; depreciation will also be incurred for the new assets.

The interest costs and depreciation for the projects are included in the current draft LTFP, which is considered in the Financial Viability section of this report.

C	**S48 (2) (f) Note:** Recurrent costs have been identified.

Financial Viability

S48(2)(g) requires that the Prudential Report address the Project's financial viability and the short and longer-term estimated net effect of the Project on the financial position of the Council.

Local Government projects usually provide additional services to their communities and are not usually expected to be financially viable individually. The financial viability of a project is better considered as its effect on a council's Long Term Financial Plan (LTFP). Councils in South Australia use Key Financial Indicators to measure the performance of their Long-Term Financial Plans. They are detailed below.

TBC's LTFP has been updated to include the projects. The effect on the ratios are shown below. The updated LTFP assumes additional rates than the adopted LTFP being:

- Additional 0.3% extra in base rates for the next three years and
- 2.4% extra over the next 9 years
- Dropping back in later years.

The rate percentage increases required to fund the LTFP, including the projects, are shown in the table below:

The Reserve Bank of Australia (RBA), in its Statement on Monetary Policy – February 2024, forecasts CPI inflation. Note that this is national, not Adelaide CPI. The long-term target is between 2% and 3%.

30th June FY	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
General Rate Increases		4.30%	4.30%	4.30%	3.25%	3.25%	2.0%	2.0%	2.0%	2.0%
RBA CPI forecast	3.3%	3.1%	2.6%	Target between 2% and 3%						

Operating Surplus Ratio

The Operating Surplus Ratio measures the difference between operating income and operating expenses for the year. An operating surplus arises when operating revenue exceeds operating expenses, and an operating deficit occurs when revenue is less than expenses.

The Operating Surplus Ratio expresses the operating surplus (or deficit) as a percentage of operating revenue.

Operating Surplus Ratio

TBC's target is -2% to 10% on a rolling 3-year and 5-year retrospective average.

30th June FY	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
3 yr. Ave.	1.5%	-1.6%	-3.1%	-1.8%	-0.4%	1.4%	2.6%	3.1%	3.3%	3.25%
5 yr. Ave.	2.8%	1.5%	-0.2%	-1.5%	-1.6%	-0.2%	1.0%	2.2%	2.8%	3.2%
Annual	-3.8%	-2.7%	-2.7%	0.1%	1.5%	2.8%	3.6%	2.9%	3.3%	3.2%

The Operating Surplus Ratio remains within TBC's 5-year average target. The ratio moves lower than the 3-year average target for 2026 but returns within targets after this point.

Net Financials Liabilities Ratio

A positive ratio means a level of debt, whilst a negative ratio means TBC has more financial assets than liabilities.

This ratio is calculated using a council's total liabilities less financial assets as a percentage of total operating income.

Net Financial Liabilities Ratio

TBC's target is 0% to 100%.

30th June FY	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
With projects included	53.4%	88.5%	91.6%	81.6%	69.9%	58.1%	46.2%	35.4%	27.1%	17.5%

The Net Financial Liabilities Ratio remains within the TBC's targets with the Project included.

Asset Renewal Funding Ratio
This ratio is calculated using a council's expenditure on renewal/replacement of assets as a percentage of the renewal levels required in the Asset Management Plans.

A ratio of 100% means that a council fully funds its Asset Management Plans. TBC's target for this ratio is 80% to 110%.

Long-term renewal of new assets is incorporated into a council's Asset Management Plans. There are usually minimal renewal requirements for new significant infrastructure assets in the first 10 years of life and, therefore, typically have little impact on the Asset Renewal Funding Ratio in the LTFP.

TBC's Asset Renewal Funding Ratio remains within the target for the LTFP.

C	**S48 (2) (g):** The LTFP has been updated to include the projects. This LTFP will be continually updated throughout the year until it goes for consultation with the next ABP. The updated LTFP includes a small increase in rates. The Operating Surplus Ratio remains within TBC's 5-year average target. The ratio moves lower than the 3-year average target for 2026 but returns within targets after this point. The Net Financial Liabilities Ratio remains within TBC's targets.

Risks

S48 (2)(h) requires that the Prudential Report address the risks associated with the Project and the steps that can be taken to manage, reduce or eliminate those risks (including the provision of periodic reports to the Chief Executive Officer and the Council).

TBC has a Risk Management Framework that uses the following Risk Treatment and priority Matrix;

Likelihood	Consequences				
	Insignificant C1	Minor C2	Moderate C3	Major C4	Catastrophic C5
L1 (Almost Certain)	L(5)	M (10)	H (15)	S (20)	E (25)
L2 (Likely)	L (4)	L(9)	H (14)	S (19)	E (24)
L3 (Possible)	L (3)	L (8)	M (13)	H (18)	E (23)
L4 (Unlikely)	L (2)	L (7)	M (12)	H (17)	S (22)
L5 (Rare)	L (1)	L (6)	M (11)	H (16)	S (21)

E (23 – 25)	**Extreme** - Cease all related work, isolate hazard, and seek direction from Corporate Management Team. Unacceptable if left untreated in all circumstances.
S (19 – 22)	**Severe** - Immediate short term mitigating action followed by senior management endorsed risk treatment. Unacceptable if left untreated in majority of circumstances.
H (14 – 18)	**High** - Senior management attention needed, documented risk treatment to be reviewed and implemented. Unacceptable if left untreated in most circumstances.
M (10 – 13)	**Moderate** - Management responsibility must be specified, maintain existing risk treatments; review as necessary. Unacceptable if left untreated in some circumstances.
L (1 – 9)	**Low** - Manage by routine processes, review risk treatments as necessary. Acceptable if left untreated in most circumstances.

Project Risk Assessments

The Project Risk Register is attached in Appendix C and has been assessed by TBC staff against the Risk Treatment and Priority Matrix. We have reviewed the risk assessment, and it appears reasonable. This Risk Register relates to the Big Project as a whole.

13 Risks have been identified and assessed. The table below shows the initial risk levels and the revised risk levels with controls identified.

	Initial	Revised
Severe	1	0
High	8	4
Moderate	4	5
Low		4
	13	13

Four risks remain high with controls and treatments in place, and 5 risks are higher than their target.

The Risk Register shows when risks will be reviewed.

In addition to the risks for the Big Project as a whole, the Business Case for the Creative Industries Centre details some specific risks relating to this sub-project:

Risk No.	Risk	Proposed Mitigation	Risk after mitigation
1	An agreed deed for funding will not be reached.	The Barossa Council has extensive experience working with the Australian Government, and based on consultation and awareness of Australian Government priorities, agreement of a deed will be achievable.	Low
2	The Community will not agree to the project or will not be engaged	The groundwork has already been provided with extensive consultation through the council's strategy process and through the detailed consultation in the initial design stage	Low
3	Suitable contractors will not be found.	The Council has an ongoing and positive relationship with regional contractors. The Open Tender process will be widely targeted to local contractors. However, the cost of living environment, material supply and other building industry factors have had an impact on contractor availability.	Low
4	Scope change occurs	Council will work closely with all partners to ensure that delivery is in accordance with agreed outcomes. A project of this nature is not likely to experience significant scope change.	Moderate
5	Project planning and consideration of all delivery aspects of the project are not adequate.	A Project Management Plan has been prepared	Low
6	Cost exceeds available funding.	The Barossa Council has a system in place to ensure costs are within the project budget.	Moderate

We make the following comments on the risks identified and assessed in the Business Case:

- Risk No. 1 – the assessment may be too low as the project scope is contingent on reaching a funding agreement. This risk level is likely to be Moderate.
- Risk No. 3 – the assessment may be too low as local government projects across the state are being impacted by a shortage of contractors. This risk level is likely to be Moderate.

R	**S48 (2) (h)** A Project Risk Assessment has been included for the Big Project as a whole and appears reasonable and aligns with the Council's Risk Framework. Four risks remain high with controls and treatments in place, and 5 risks are higher than their target. Project Risks will evolve as the project commences. We note that the Risk Register includes a review process. An additional 6 risks have been identified in the Barossa Creative Industries Business Case. Two of these risks are rated as low, but we consider they should be rated as moderate.

Project Management

S48 (2) (i) requires that the Prudential Report address the most appropriate mechanisms or arrangements for carrying out the Project.

TBC has developed a Responsibility Matrix which shows staffing responsibility for The Big Project:

Position	Role	Notes
CEO	Strategic, financial and project support Funding application support Advocacy and lobbying	
Director Infrastructure and Environmental Services	Strategic, financial and project delivery of approved projects. Funding applications and support and management. Ongoing facilities management. Long-term strategic planning	Aligns with the role of the Directorate. Charged with ongoing facilities maintenance and management.
Director Corporate Services and Business Innovations	Ongoing lease, licence, governance relationships, long-term strategic planning	
Director Development and Community Services	Community development and engagement support, long-term strategic planning	
Manager Community Development	Community development and engagement support, long-term strategic planning	
Senior Strategy Advisory	Community development and engagement support, long-term strategic planning	
Manager Capital Project Delivery	Project Management of approved capital projects, including those under the Big Project	
Project Manager – Core Funded	Project support – especially civils focus	
Senior Technical Manager – The Big Project Funded	Project delivery of approved projects	Contracted to September 2024
Project Officer – Core Funded	Project delivery of approved projects	
Project Manager – The Big Project Funded	Project delivery of approved projects	To support Lyndoch's development
Project Manager – The Big Project Funded	Project delivery of approved projects	Will be sought in 2024 if the Creative Industries Centre funding application is successful
Shared Admin Support x 2	Administration support	
Team Leader, Communications and Engagement	Grant writing	
Community Liaison Partner	Events and openings	
Strategic Asset Coordination Committee	Coordinates long-term investment in capital projects, including The Big Project: some key responsibilities include; • fostering cross organisational governance focussing on the whole-of-life delivery of asset investment • to review all relevant plans as they relate to asset investment with a risk-based approach • develop forward procurement plans	

Position	Role	Notes
	• Develop, implement and update appropriate Project Management Frameworks, including tendering and other procurement processes • conduct project debriefs and reviews	

We note that The Big Project is made up of a number of projects, some of which are complete and moving to ongoing use. We are satisfied that the approach to the project management of The Big Project has developed to a more 'business as usual' approach for projects already completed along with project management of remaining individual projects.

C	**S48 (2) (i) Note:** We note that The Big Project is made up of a number of projects, some of which are complete and moving to ongoing use. We are satisfied that the approach to the project management of The Big Project has developed to a more 'business as usual' approach for projects already completed along with project management of remaining individual projects.

Sale or Disposition of Land.

S48 (2) (j) requires that the Prudential Report address the valuation of any land that will be sold or disposed of.

There is no sale of land involved in this Project.

C	**S48 (2) (j) Note:** There is no sale of land involved in this Project.

Qualifications of Author

S48 (4) requires that the Prudential Report be prepared by a person whom the Council reasonably believes to be qualified to address the prudential issues of the Project.

UHY Haines Norton has been engaged to complete the Prudential Report with the lead author, Corinne Garrett, a firm employee.

Detailed information about UHY Haines Norton and the lead author can be found in Appendix B.

C	**S48 (4) Note:** The experience and qualifications of the lead author and associated firm are included in Appendix B.

Independence of Author

S48 (4a) requires that the Prudential Report must not be prepared by a person who has an interest in the relevant Project.

S48 (6a), S48 (6b) and S48 (6c) detail what an interest would be.

Neither the lead author, Corinne Garrett, nor the firm UHY Haines Norton has any interest or conflict of interest in this Project.

C	**S48 (4a), S48 (6a), S48 (6b), and S48 (6c) Note:** The lead author and the firm UHY Haines Norton declare they have no interest or conflict of interest in the Project and are independent.

Council Consideration of the Report

S48 (4b) requires that the Council must give reasonable consideration to a Prudential Report and must not delegate the requirement to do so.

The grant opportunity will require a special meeting of the Council on Wednesday 20th February. The report will be provided to the Audit and Risk Committee at their meeting which is proposed in the week commencing the 25th March 2024.

C	**S48 (4b) Note:** The grant opportunity will require a special meeting of the Council on Wednesday 20th February. The report will be provided to the Audit and Risk Committee at their meeting which is proposed in the week commencing the 25th March 2024.

Public Availability of the Report

S48(6) allows the Council to protect its commercial value or avoid disclosing the financial affairs of a person by considering part or all of a Prudential Report in confidence and keeping associated documents in confidence.

The section of this report regarding grant funding is confidential at this point. It is expected at this time that this report will be able to be available publicly as part of the Audit and Risk Committee Agenda, which is proposed in the week commencing the 25th March.

C	**S48 (4b) Note:** The section of this report regarding grant funding is confidential at this point. It is expected that this report will be able to be available publicly as part of the Audit and Risk Committee Agenda, which is proposed in the week commencing the 25th March.

APPENDIX A – Legislation Detail

Section 48 – Prudential requirements for certain activities.

(aa1) A council must develop and maintain prudential management policies, practices, and procedures for the assessment of projects to ensure that the Council –

(a) Acts with due care, diligence, and foresight; and
(b) Identifies and manages risks associated with a project; and
(c) Makes informed decisions; and
(d) Is accountable for the use of Council and other public resources.

(a1) The prudential management policies, practices and procedures developed by the Council for the purposes of subsection (aa1) must be consistent with any regulations made for the purpose of this section.

(1) Without limiting subsection (aa1), a council must obtain and consider a report that addresses the prudential issues set out in subsection (2) before the Council –

(b) engages in any project (whether commercial or otherwise and including through a subsidiary or participation in a joint venture, trust, partnership, or other similar body) –

(i) where the expected operating expenses calculated on an accrual basis of the Council over the ensuing five years is likely to exceed 20 per cent of the Council's average annual operating expenses over the previous five financial years (as shown in the Council's financial statements); or

(ii) where the expected capital cost of the Project over the ensuing five years is likely to exceed $4,000,000 (indexed); or

(iii) where the Council considers that it is necessary or appropriate.

(2) The following are prudential issues for the purposes of subsection (1);

(a) The relationship between the Project and relevant strategic management plans;
(b) The objectives of the Development Plan in the area where the Project is to occur.
(c) The expected contribution of the Project to the economic development of the local area, the impact that the Project may have on businesses carried on in the proximity and, if appropriate, how the Project should be established in a way that ensures fair competition in the marketplace.
(d) The level of consultation within the local community, including contact with persons who may be affected by the Project and the representations that have been made by them, and the means by which the community can influence or contribute to the Project or its outcomes.
(e) If the Project is intended to produce revenue, revenue projections and potential financial risks.
(f) The recurrent and whole-of-life costs associated with the Project, including any costs arising out of proposed financial arrangements.
(g) The financial viability of the Project and the short and longer-term estimated net effect of the Project on the financial position of the Council.

(h) Any risks associated with the Project and the steps that can be taken to manage, reduce or eliminate those risks (including by the provision of periodic reports to the chief executive officer and to the Council)

(i) The most appropriate mechanisms or arrangements for carrying out the Project.

(j) If the Project involves the sale or disposition of land, the valuation of the land by a qualified valuer under the *Land Valuers Act 1994*

(2a) The fact that a project is to be undertaken in stages does not limit the operation of subsection (1)(b) in relation to the projects as a whole.

(3) A report is not required under subsection (1) in relation to

(a) road construction or maintenance, or
(b) drainage works.

(4) A report under subsection (1) must be prepared by a person whom the Council reasonably believes to be qualified to address the prudential issues set out in subsection (2)

(4a) A report under subsection (1) must not be prepared by a person who has an interest in the relevant Project (but may be prepared by a person who is an employee of the Council).

(4b) A council must give reasonable consideration to a report under subsection (1) (and must not delegate the requirement to do so under this subsection)

(6) A council may take steps to prevent the disclosure of specific information under subsection (1) in order to protect its commercial value or to avoid disclosing the financial affairs of a person (other than the Council).

(6a) For the purposes of subsection (4a), a person has an interest in a project if the person, or a person with whom the person is closely associated, would receive or have a reasonable expectation of receiving a direct or indirect pecuniary benefit or a non-pecuniary benefit or suffer or have a reasonable expectation of suffering a direct or indirect detriment or a non-pecuniary detriment if the Project were to proceed.

(6b) A person is closely associated with another person (the relevant person)

(a) If that person is a body corporate of which the relevant person is a director or a member of the governing body; or

(b) If that person is a proprietary company in which the relevant person is a shareholder; or

(c) If that person is a beneficiary under a trust or an object of a discretionary trust of which the relevant person is a trustee or

(d) If that person is a partner of the relevant person; or

(e) If that person is the employer or an employee of the relevant person; or

(f) if that person is a person for whom the relevant person has received or might reasonably be expected to receive a fee, commission, or other reward for providing professional or other services or

(g) If that person is a relative of the relevant person.

(6c) However, a person or a person closely associated with another person will not be regarded as having an interest in a matter:

(a) By virtue only of the fact that the person

(i) Is a ratepayer, elector, or resident in the area of the Council; or

(ii) is a member of a non-profit association, other than where the person is a member of the governing body of the association or organisations or

(b) In a prescribed circumstance.

(6d) In this section, $4,000,000 (indexed) means that that amount is to be adjusted for the purposes of this section on the 1st of January of each year, starting on the 1st of January 2011, by multiplying the amount by a proportion obtained by dividing the CPI for the September quarter of the immediately preceding year by the CPI for the September quarter 2009.

(6e) In this section –

Employee of a council includes a person working for the Council on a temporary basis;

Non-profit association means a body (whether corporate or unincorporated) –

(a) That does not have as its principal object or 1 of its principal objects the carrying on of a trade or the making of a profit; and
(b) That is so constituted that its profits (if any) must be applied towards the purposes for which it is established and may not be distributed to its members.

(7) The provisions of this section extend to subsidiaries as if a subsidiary were a council subject to any modifications, exclusions or additions prescribed by the regulations.

APPENDIX B – UHY Haines Norton

UHY Haines Norton Adelaide is a respected firm of Chartered Accountants and Consultants. The antecedents have provided extensive professional services to clients in various industries, including Local Government, for nearly 70 years.

The firm is part of the Australasian UHY Haines Norton network. Across each of our independent offices, partners and staff provide various mainstream and specialist services to clients across many market segments in the public and private sectors. The network is structured to share experience and resources for the benefit of our clients.

The Adelaide firm has one managing partner and twenty staff who combine experience gained in Australia and overseas both within the firm and from employment with major international accounting firms. Our philosophy is to provide informed professional advice and practical services. We also aim to provide direct contact between the most senior members of our firm and the management groups of our clients.

The firm has extensive specialist skills in servicing Local Government entities in various areas, including financial management, financial reporting, governance, internal and external audit, risk management, due diligence, and prudential reports.

Our lead author for this report is Corinne Garrett, Local Government Consulting Manager. Corinne's qualifications and experience are detailed below.

Qualifications

- Master of Laws, Enterprise Governance
- Graduate Certificate in Internal Auditing, Institute of Internal Auditors
- Bachelor of Business (Financial Planning), RMIT
- Diploma AICD Company Directors Course, Australian Institute Company Directors
- Executive Management Program, SA Local Government Managers Association
- Professional Management Program, University of Adelaide, Graduate School of Business
- Auditing Occupational Health and Safety Management Systems, SAI Global
- Management Systems Auditing, SAI Global

Professional Memberships

- AICD Member, Australian Institute of Company Directors
- IIA Professional Member, The Institute of Internal Auditors Australia
- FIPA Fellow, Institute of Public Accountants
- RMIA Risk Management Institute of Australasia

Experience

Corinne has been with UHY Haines Norton since 2012, following an extensive career in Local Government spanning over 20 years. She has in-depth knowledge of financial management processes, procedures, and risk management.

Corinne oversees the Local Government Consulting division of UHY Haines Norton Adelaide. She has a wealth of experience in this sector, which provides her with a clear understanding of the legislative and compliance processes and requirements faced in the sector.

Corinne's experience spans governance, finance, administration, and strategic planning. Corinne has experience developing annual business plans, annual reports, and community consultation material. She has also worked closely with elected members of Local Government and Audit Committees, developing and implementing long-term financial plans, policies, and compliance measures.

Corinne also profoundly understands the vital role of internal and external audits in organisations and audit committees. She has had extensive involvement in working with audit committees and ensuring critical review areas are undertaken to assist the committee in discharging their obligations.

Corinne has undertaken an extensive range of projects in the Local Government, including:

- Section 48 Prudential Reviews
- Rating Procedures
- Rating Reviews
- Financial Management – Overview, mentoring, training, reporting, budgeting
- Analysis of Costs and Services
- Internal Financial Controls Reviews
- Internal Audits
- Development of Risk Management Framework and Business Continuity Plan
- Business Analyst Projects
- Assessment of financial risks, creation of workflows, procedure and financial reporting, Annual Business Plans and Budget Development
- Review of Information Technology Capacity
- Review of Long-Term Financial Plans
- Training Programs on Financial Management – LGA and Municipal Training
- Elected Member training in finance and budgeting for fifteen councils.

Corinne's board and audit committee roles include;

- Independent Chair of the Audit and Risk Committee for the City of Prospect
- Independent Member of the Audit and Risk Committee for the City of Holdfast Bay
- Independent Member of the Audit Committee for the Highbury Landfill Authority
- Vice President of the SA Chapter Committee of the Australian Institute of Internal Auditors
- Past Independent Member of the Audit Committee for the City of Onkaparinga
- Past Independent Member of the Audit Committee for the Town of Walkerville
- Past Board Member of the Statewide Superannuation Board until its merger with Hostplus in April and member of the Hostplus Transition Committee for the year after the merger
- Past member of the Revenue Professionals Board

APPENDIX C – Project Risk Register

Ref	Risk Area	Description	Existing Controls	Level of Risk	Target Risk	Treatment Options	Residual Level of Risk	When Reviewed
1	Financial sustainability - managing community expectations	The council is not able to secure sufficient levels of funding for the Project to make it financially sustainable for Council, but community expectations have been raised	Financial management practices, rigour of LTFP, investment management processes and track record of delivery. Project planning framework. Sound financial position, structure and aligned strategic direction. Projects are not triggered until funding targets are secured or financial performance exceeds expectations and facilitates greater investment capacity than modelled.	M	M	Community information and consultation practices to appropriately manage expectations	L	Every 2 years
2	Financial sustainability and Council reputation	Prudential management assessment does not support the project	Financial management practices, rigour of LTFP, Investment management processes and track record of delivering significant projects within agreed parameters Sound financial position, structure and aligned strategic direction. Projects are not triggered until funding targets are secured or financial performance exceeds expectations and facilitates greater investment capacity than modelled.	H	M	Financial modelling is realistic and takes into account all possible ROI and sustainability considerations. Data is rigorous and validated. Prudential management assessment is updated periodically.	M	Constantly Reviewed
3	Financial sustainability - funding partners	The council is not able to secure funding partners for the Project	Ongoing discussions with potential partners Project-ready projects and alignment with State and Federal Funding opportunities and strategies Allocation of seed and design funding to support applications and partnership opportunities	H	M	Front foot lobbying at state and federal levels, engaging professional lobbyists, and entering into early MOUs and agreements with potential partners. Build momentum. Link into LGA network and lobbying capacity Continuation of existing seed and design funding for shovel-ready projects.	M	Constantly Reviewed
4	Future Councils are not supportive of the initiative	The project loses support and impetus	potential for a proportion of existing EMs to be rejected for subsequent terms Deliver success to date.	H	M	Ensure the profile of the project and measures of community support help inform the views of those intending to stand for future councils. Target priority for new Council or Councillor inductions and training.	H	Nov 26
5	The project set-up budget is insufficient to deliver the full Master Plan and implementation of the Road Map	As per risk	high-level cost assessment process Ongoing review and development of the program. Managing budgets and assets replacement and vision and strategy aligned to delivery Project reviews, ensuring reasonable cost escalation in models	S	M	appropriate budget management and review. Refer to Council to consider additional budget allocation Ensure ongoing management of budgets. Managing projects to achieve a balance of function and design, value managing projects, accept there will be cost overruns in the current environment. Manage variations proactively.	H	Constantly Reviewed

Ref	Risk Area	Description	Existing Controls	Level of Risk	Target Risk	Treatment Options	Residual Level of Risk	When Reviewed
6	Other unplanned events and service pressures cause The Big Project to be deferred.	As per risk	The project has been separated from current business-as-usual priorities and budgets. The council has recorded a strong commitment to pursuing project objectives. Sound long-term financial, asset management, service level management and aligned strategy and vision. Do not overextend borrowings so there is some borrowing capacity rem aiming in the LTFP to respond to unplanned or emergency events.	**H**	**M**	No real additional treatment is available.	**H**	Reviewed Annually or when unexpected events arise
7	Project scope creep	becomes challenging to restrict projects to identified parameters due to community pressure, Council expectations	Clear statements of what is in scope and out of scope - project visual communication approaches	**M**	**M**	Community information, communication and consultation processes - consistent messaging and dedicated resources to tackle issues as they arise	**L**	N/A
8	The community does not actively engage with the Project and consultation processes.	As per risk – This has not materialised; in fact, the opposite has occurred since the inception of the strategy.	Development of communication and consultation strategy. Working Party & Council to be Change Champions	**M**	**M**	Has not occurred, and no further treatments are necessary	**L**	Ongoing
9	Consultation demonstrates that significant sections of the community do not support the project	reflects the tendency for communities to be parochial and not everyone seeing bigger regional benefits – has not materialised; in fact, the opposite has occurred since the inception of the strategy.	Development of communication and consultation strategy. Working Party & Council to be Change Champions	**H**	**M**	The consultation process identifies the need to have Community Change Champions throughout the whole of Barossa to shape and support engagement.	**M**	Ongoing
10	time delivery - delays in sub-project master planning processes	as per risk	no	**H**	**M**	dedicated resource to support planning and delivery processes with community groups	**M**	Ongoing

Ref	Risk Area	Description	Existing Controls	Level of Risk	Target Risk	Treatment Options	Residual Level of Risk	When Reviewed
11	Resourcing - insufficient internal resources and expertise to deliver outcomes	as per risk	Ensure adequate staff is allocated to funded projects through budgeting for project management. Continue to review project delivery methodology	**H**	**L**	Ongoing review of budgets and necessary seed and design funding also allocated for pipeline projects.	**M**	Ongoing
12	Data does not support economic drivers for change anticipated by the Council.	Will impact capacity to obtain grant funding	Continued lobbying, engagement with State stakeholders and inclusion in their strategic documentation, RDA strategic plan inclusion.	**M**	**L**	Environmental scan of data, gap analysis and target collection of information to support project prioritisation and funding applications	**L**	Ongoing
14	Lack of federal and state funding opportunities	wider political landscape impacts suitable infrastructure funding opportunities	The council cannot control the risk	**H**	**N/a**	The council cannot control the risk	**H**	

DEBATE REPORT

4.6 CREDIT CARD STATEMENT REVIEW

Author: Senior Accountant
25/41258

PURPOSE

To review and note the credit card transactions that have been incurred by the Mayor and Chief Executive Officer (CEO) between 11 March 2025 and 18 May 2025.

RECOMMENDATION

That the Audit and Risk Committee, having reviewed the transactions, note the information.

REPORT

The Barossa Council's external auditors recommended that the credit card transactions of the Mayor and CEO be provided to the Audit and Risk Committee for review and noting.

The attachment details the transactions that have been incurred and acquitted between the period 11 March 2025 and 18 May 2025. Transactions that have been incurred but are yet to be coded and acquitted in the Council's credit card management system, FlexiPurchase, will be reported at the next Audit and Risk Committee

Similar to other Council expenditure, credit card purchases are made in accordance with Council's Procurement Policy and within approved budgets. Transactions of the Mayor are reviewed and approved by the CEO, while transactions of the CEO are approved by the Deputy CEO & Director, Corporate Services, Strategy and Innovation.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Credit Card Transactions 11th March 2025 to 18th May 2025 ⇩

Supporting references
Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS6 Finance - Provision of financial and budgetary accounting services, treasury and investment services, management reporting, reconciliation and taxation

services, asset accounting, internal control, accounts payable and receivable services

Legislative Requirements
Nil

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Ongoing monitoring and review of corporate credit card transactions ensures processes are adhered to, enabling the continued effective use of a credit card within business operations.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

To demonstrate how the provision of a corporate credit card enables the activities and actions undertaken, in accordance with the adopted budget.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

To be transparent in disclosing the corporate credit card transactions of the Mayor and Chief Executive Officer.

COMMUNITY ENGAGEMENT

Expenditure incurred on corporate credit cards is in accordance with adopted budgets for 2024/2025.

Attachment 1

Credit Card Transactions Summary For The Period 11th March 2025 to 18th May 2025

Cardholder First Name	Cardholder Last Name	Transaction Date	Supplier	Purpose	Tax	Amount Exclusive GST	Total Amount
Michael	Lange	29-Apr-25	Sq yaldara Riverside Res	Grapevine delegation visit - lunch at Yaldara Riverside Restaurant - 29 April 2025	31.64	316.38	348.02
				Total Amount	**31.64**	**316.38**	**348.02**
Martin	McCarthy	28-Mar-25	Crime Check Australia	National police check required-Texas trip by education department with Nuriootpa high School student	9.00	90.00	99.00
Martin	McCarthy	3-Apr-25	Auto Park Pty Ltd	Parking for Keady pre-trial conference	2.21	22.15	24.36
Martin	McCarthy	24-Apr-25	Tanunda Foodland Supa	Food for touch down and taste off event	1.09	10.91	12.00
Martin	McCarthy	24-Apr-25	Tanunda Foodland Supa	Food for touch down and taste off event	14.28	142.77	157.05
Martin	McCarthy	27-Apr-25	Ls Harvest Kitchen	Lunch grapevine sister city on 27/4	170.74	1707.35	1878.09
Martin	McCarthy	25-Apr-25	Nuriootpa Rover Football	Football entrance fee for Grapevine Texas sister city vist	7.27	72.73	80.00
Martin	McCarthy	27-Apr-25	Otr Nuriootpa	Water for grapevine bus	2.36	23.62	25.98
Martin	McCarthy	30-Apr-25	First Drop Wines	Gift for visiting Chinese government delegate	7.27	72.73	80.00
Martin	McCarthy	8-May-25	Playfordhotel	Parking for meeting with ministers champion	1.11	11.13	12.24
Martin	McCarthy	12-May-25	Roper Street Carpark	Parking for meeting with SAWater CEO Concordia	1.68	16.77	18.45
Martin	McCarthy	13-May-25	Snapwireless Pty Ltd	Battery banks for USA trip	195.49	1954.88	2150.37
				Total Amount	**412.50**	**4125.04**	**4537.54**

DEBATE REPORT

4.7 MINOR AMENDMENTS TO THE NON-CURRENT ASSET ACCOUNTING POLICY

Author: Chief Executive Officer and Coordinator Asset Management
25/41472

PURPOSE

To review minor variations to the schedule attached to the Non-Current Asset Accounting Policy to useful lives for three assets classes.

RECOMMENDATION
That Audit and Risk Committee noting the Policy itself is not amended, support the updates to the Asset Classification Schedule authorised by Council and note that the Chief Executive Officer will update the schedule and associated Asset Management System to reflect the policy changes to be applied from the 2024-2025 financial year:

- Transport Asset – Road – Earth, Pavement Surface and Seal, Footpath, Kerbing and Carparks – Sealed Roads to increase class 2 components from "Up to 750 years" to "Up to 780 years" this applies to some road paving and kerbing assets.
- Transport Asset – Road – Earth, Pavement Surface and Seal, Footpath, Kerbing and Carparks – Sheeted Roads to increase class 2 components from "Up to 500 years" to "Up to 530 years" this applies to some road paving and earth assets.
- Bridges, Floodways and Major Culverts – Bridges, Floodways, Major Culverts and Footbridges – Floodways, Major Culverts to increase class 1 components from "Up to 100 years" to "Up to 130 years" this applies to a range of assets in this class.

REPORT

Background
The Non-Current Asset Accounting Policy provides the framework for managing asset accounting, realisation, depreciation and disposal processes.

With the newly adopted Asset Management Plan work continues now in better aligning the condition and asset data that is reflected in the annual depreciation charges. This work is necessary to better align the two and thus represent the utilisation of assets in the financial accounts that more accurately reflects the asset management modelling. Presently there is a material difference between the two sets up data. The work to review and improve the linkages is ongoing.

Discussion
A recent review of some asset depreciation rates and their useful lives for:

- Pavement (the substructure of roads).
- Floodways and major culverts; and
- Kerbing;

Has been undertaken and recommendations for minor amendments to extend useful lives based on asset performance.

It is recommended that the following amendments be made to the Asset Classification Schedule of the Non-Current Accounting Policy to reflect the minor amendments which will better align depreciation rates with the asset management plans and reduce depreciation by approximately $450,000 per annum. This does not impact the asset management plans, and the investment cycle embedded in those plans.

- Transport Asset – Road – Earth, Pavement Surface and Seal, Footpath, Kerbing and Carparks – Sealed Roads to increase class 2 components from "Up to 750 years" to "Up to 780 years" this applies to some road paving and kerbing assets.
- Transport Asset – Road – Earth, Pavement Surface and Seal, Footpath, Kerbing and Carparks – Sheeted Roads to increase class 2 components from "Up to 500 years" to "Up to 530 years" this applies to some road paving and earth assets.
- Bridges, Floodways and Major Culverts – Bridges, Floodways, Major Culverts and Footbridges – Floodways, Major Culverts to increase class 1 components from "Up to 100 years" to "Up to 130 years" this applies to a range of assets in this class.

Summary and Conclusion
That with the review and noting more work continues to better align the two sets of data, the amendments to the Non-Current Accounting Policy Asset Classification Schedule be support and applied from the 2024-2025 financial year.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Nil

Supporting references
Non-Current-Asset-Accounting-Policy.pdf

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

CS3 Assets - Planning, construction, maintenance and operation of Council's assets (Transport, Bridges, Community Wastewater Management System, Community, Cultural, Recreation and Stormwater)

BS6 Finance - Provision of financial and budgetary accounting services, treasury and investment services, management reporting, reconciliation and taxation services, asset accounting, internal control, accounts payable and receivable services

Legislative Requirements
Part 3 of the Local Government Act 1999 – Accounts, financial statements and audit

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. SERVICE DELIVERY

Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Will have no impact on service delivery.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Better algins the financial estimates of depreciation to the asset management data for these asset classes.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

Nil

COMMUNITY ENGAGEMENT

Nil required or recommended.

DEBATE REPORT

4.8 QUARTER 3 BUDGET REVIEW FOR THE 2024-25 ANNUAL BUDGET - AS AT 31 MARCH 2025

Author: Manager Financial Services
25/41568

PURPOSE

To provide the Audit and Risk Committee with the quarter 3 (Q3) budget review for the 2024-25 budget as at 31 March 2025, which was reviewed and adopted by Council at its 20 May 2025 meeting.

RECOMMENDATION

That the Audit and Risk Committee note the Q3 budget review for the 2024-25 budget as at 31 March 2025, which was reviewed and adopted by Council at its 20 May 2025 meeting, as presented at Attachment 1.

REPORTREPORT

Background

On a quarterly basis the annual budget of Council is reviewed in accordance with the *Local Government Act 1999* and the associated Regulations.

Budget managers undertake a review of all budget lines and make adjustments where budgets are trending over or under budget and where changes are required for capital programs or new or changed funding conditions.

All budget adjustments are approved by the relevant member of the Executive team, and then reviewed by the Chief Executive Officer and Manager Financial Services prior to being included in the report at Attachment A as a proposed budget variation.

Introduction

A detailed list of all proposed budget adjustments as at 31 March 2025, and updated financial reports to reflect those variations, is included at Attachment A.

The Q3 review of the 2025-26 annual budget has resulted in additional operating revenue totalling $195,000 being budgeted for, offset by $241,000 in additional operating expenses.

Additional capital expenditure on the renewal and replacement of existing assets totalled $494,000, offset by a net amount of $169,000 in additional Local Roads and Community Infrastructure Program funding and a $676,000 decrease in capital expenditure on new and upgraded assets, largely made up of $474,000 in carried forward funds for projects to be completed in 2025-26.

Summary and Conclusion

The Q3 budget review for the 2024-25 annual budget as at 31 March 2025 was reviewed and adopted by Council at its 20 May 2025 meeting and therefore Attachment A is provided for your review and noting.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Annual Budget and Business Plan 2024/2025 - Update as at 31 March 2025 ⇩

Supporting references

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS6 Finance - Provision of financial and budgetary accounting services, treasury and investment services, management reporting, reconciliation and taxation services, asset accounting, internal control, accounts payable and receivable services

BS7 Governance - Provision of governance advice and support in the discharge of legislative responsibilities for policy development, delegations and authorisations, internal review of Council decisions, delegations and authorisations, Native Title claims

Legislative Requirements

Section 122 of the Local Government Act 1999
Section 123 of the Local Government Act 1999
Regulation 9 of the Local Government (Financial Management) Regulations 2011

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. **SERVICE DELIVERY**
   Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

   Detailed quarterly reviews of the annual budget ensure that the budget and expenditure/revenue are aligned to meet approved levels of service.

2. **SUSTAINABILITY & ENVIRONMENT**
   Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

Detailed quarterly reviews of the annual budget ensure that the budget and expenditure/revenue are aligned to meet approved levels of service.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

Nil

COMMUNITY ENGAGEMENT

Community consultation was part of the original 2024-25 budget adoption process in June 2024.

Annual Budget and Business Plan 2024/25

Update as at 31 March 2025

Annual Business Plan and Budget Update Report

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Executive Summary

This report is a budget update as at 31 March 2025 for the 2024/25 financial year pursuant to Regulations 7, 9 and 10 of the *Local Government (Financial Management) Regulations 2011* under the *Local Government Act 1999*. Unless otherwise indicated figures shown are for the 2024/25 financial year and the variance report comparison is actual to original budget.

Only larger variances (excluding carried forward amounts from 2023/24) are highlighted below. For further details and information on the note numbers refer to variance adjustments within this report.

Long Term Financial Plan (LTFP) – Considerations

Since the adoption of the 2024-25 Budget, Council has made decisions on projects and service levels that have material financial implications not only for the 2024/25 year (these are included within the yearly budget wherever possible) but also may affect the longer term. In some cases not all information is available for these projects and not included in the budget review. The following list is a summary of material project changes:

- Infrastructure expenditure on project scoping, designs and works with this budget update at $13.6m this includes additional and carried forward expenditure with this update at $800k as outlined in the first quarter budget review.
- Office and Community Facilities inc. The Big Project (TBP) expenditure on project scoping, designs and works with this budget update at $29m this includes the Barossa Park – Lyndoch Project and Creative Industries hub. There is additional and carried forward expenditure with this update at $1.9m, as well as a reduction in spending of $2.9m see more detail in this report as outlined in the first quarter budget review. Increases to scope and funding for these two projects partly offset by additional third-party revenue totalling at least $1.208M.
- The Council's Community Wastewater Management Systems (CWMS) operating result and capital expenditure programs are transferred to/from a reserve held specifically for this service area. A review of the service charges and rating methodology is required to check the charge vs service provision in line with legislative and ESCOSA requirements as outlined in the first quarter budget review.
- Implementation of resourcing for the Strategic, Economic Activation and Events unit as approved by Council at its meeting of 19 November 2024.
- Extension to the waste management contract for 7 years as revised and approved by Council at its meeting of 19 November 2024.
- The financial statements presented within this review have been aligned to the long term financial model this means capital spending distributions on the cash flow and uniform presentation of finance will not directly correlate to the prior monthly report for December 2024.
- Additional revenue from the Local Roads and Community Infrastructure Program rounds one and three still outstanding and not originally budgeted for total $248,000 offset by $80,000 which is being carried forward to the 2025-26 financial year for round four.

Uniform Presentation of Finances

for the year ending 30 June 2025

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

	Budget Adjustment Notes	Original Full Year Budget	Actuals as at 31 March 2025	Full year Revised Budget in Last Update *	Budget Adjustments Quarter 3	Proposed Full Year Revised Budget
		($'000)	($'000)	($'000)	($'000)	($'000)
Income	1-7	49,517	48,281	50,591	195	50,786
Less Expenses	8-11	(49,954)	(36,487)	(51,435)	241	(51,676)
Operating Surplus / (Deficit)		(437)	11,794	(844)	(46)	(890)
Less Net Outlays on Existing Assets						
Capital Expenditure on Renewal and Replacement of Existing Assets	12	(11,202)	(5,910)	(10,689)	(494)	(11,183)
add back: Depreciation, Amortisation and Impairment	10	10,816	8,112	11,136	0	11,136
add back: Proceeds from Sale of Replaced Assets	13	368	226	368	0	368
		(18)	2,428	815	(494)	321
Less Net Outlays on New and Upgraded						
Capital Expenditure on New and Upgraded Assets	14	(29,484)	(28,905)	(33,480)	676	(32,804)
Capital Expenditure on New and Upgraded Assets - Accounting Adjustment		0	0	1,341	0	1,341
add back: Amounts Received Specifically for New and Upgraded Assets	15	6,725	3,993	8,196	168	8,364
add back: Proceeds from Sale of Surplus	16	0	0	0	0	0
		(22,759)	(24,912)	(23,943)	844	(23,099)
Net Lending / (Borrowing) for Financial		(23,214)	(10,690)	(23,972)	304	(23,668)

* Full Year Revised Budget is the Budget Update as at 31 December 2024

Key Performance Indicators (KPI) – 2024/25

Key Performance Indicators (KPI)	Original Budget 30 June 25	Budget Update 30 Sep 24	Budget Update 31 Dec 24	Budget Update 31
Operating Surplus / (Deficit) ($'000)	(437)	(264)	(844)	(890)
Target	To achieve an operating breakeven position, or better, over any five-year period.			
Notes	*Operating deficit increased by $46,000 as a result of an increase in net costs of $241,000 and an increase in operating revenue of $195,000. Refer to 'Detailed Q3 Budget Adjustments for the 2024-25 Financial Year – Operating Budget' for more information on what the adjustments relate to.*			
Operating Surplus Ratio	(0.9%)	(0.5%)	(1.6%)	(1.75%)
Target	To achieve an operating surplus ratio of between -2% to 10.			
Notes	*Within target range.*			
Net Financial Liabilities ($'000)	45,385	45,007	41,736	41,736
Target	Council's level of net financial liabilities (NFL) is no greater than its annual operating revenue and not less than zero.			
Notes	*Within target. Has significantly reduced due to delayed expenditure of $6M on the Barossa Creative Industries Centre, whilst still receiving 50% of the Commonwealth Growing Regional Fund grant, thus lowering borrowings and expenses.*			
Net Financial Liabilities Ratio	91.6%	89.4%	82.5%	82.2%
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.			
Notes	*Within target. See comments on net financial liabilities above.*			
Asset Funding Renewal Ratio	129.4%	140%	124%	129%
Target	Capital outlays on renewing/replacing assets is greater than 80% but less than 110% of Infrastructure Asset Management Plans (previously Depreciation) over a rolling 3-year period, the ratio shown above is based on the spend for the current year only.			
Notes	*Exceeds the target.*			

Detailed Q3 Budget Adjustments for the 2024/25 Financial Year – Operating Budget

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Q3
Operating Income Adjustments					
					$
Finance Services	Property Rating	Rate Revenue - Fines & Interest	Trending above budget	INCREASE REVENUE	(8,000.00)
Rates				***Note 1***	***(8,000.00)***
Community Safety	Compliance, Monitoring & Enforcement- Regulatory	Licences - Business Operating on Council Land	Actuals for this line should be showing $1933. I have spoken to finance for follow-up.	DECREASE REVENUE	1,600.00
Community Safety	Compliance, Monitoring & Enforcement- Regulatory	Mobile Food Vendor Permit Income	Actuals for this line should be showing $400. Below budget due to less vendors operating in the area.	DECREASE REVENUE	2,000.00
Community Safety	Fire Prevention	Fines Received - Dog Control Expiations	Five expiations have been transferred to FERU.	DECREASE REVENUE	1,500.00
Community Safety	Dog and Cat Control	Fees - Dog Registration Fees	Matter of timing when the money will be received. Current number is sitting at this amount.	INCREASE REVENUE	(600.00)
Community Safety	Dog and Cat Control	Fees - Impounding Fees	This amount is dictated by the amount of dogs impounded and returned to owner.	DECREASE REVENUE	325.00
Community Safety	Dog and Cat Control	Fines Received - Dog Control Expiations	The expiation amount showing in pathway is showing $4057. This number is lower than expected due to having a good renewal rate.	DECREASE REVENUE	1,600.00
Statutory Charges				***Note 2***	***6,425.00***
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Commercial Activities - Seedling Sales	$25,000 transferred from CC 4115 Bushgardens: Site Expenditure to 4105 Bushgardens: Nursery Expenditure so budget and actuals align. $15,000 in additional revenue recognised here for seedlings transferred for Barossa Park project. Budget for these exists within the Barossa Park expenditure budget already.	TRANSFER	(40,000.00)
Barossa Bushgardens	Bushgardens: Site expenditure	Commercial Activities - Seedling Sales	Transferring from CC 4115 Bushgardens: Site Expenditure to 4105 Bushgardens: Nursery Expenditure so budget and actuals align	TRANSFER	25,000.00
Works Operating	Maintenance- Misc Land/Struct/Equip/Fence	User Charges - Other	Increased use of water stations - reflected in increased recovery of water costs - offset with water budget increase	INCREASE REVENUE	(25,000.00)
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Caravan Park - Cabin Fees	Cabin sales above budget	INCREASE REVENUE	(50,000.00)
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Caravan Park - Other Income	Other income above budget	INCREASE REVENUE	(8,000.00)
User Charges and Fees				***Note 3***	***(98,000.00)***

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Q3
Operating Income Adjustments (cont.)					
User Charges and Fees				***Note 3***	***(98,000.00)***
Library Services	Library: Programs and Experience	Operating Grant - Other	Building Digital Skills Grant - Good Things	INCREASE REVENUE	(3,000.00)
Grants, Subsidies and Contributions				***Note 4***	***(3,000.00)***
Investment Income				***Note 5***	***0***
Reimbursements				***Note 6***	***0***
Finance Services	Financial Services	Recoupments - Income Protection Insurance	Recoupments for claims tracking above budget	INCREASE REVENUE	(36,395.00)
Corporate Services	Risk and Safety	Reimburse. Inc - Insurance Claims	Tracking above budget in insurance claim revenue	INCREASE REVENUE	(1,124.25)
Tourism Services	Barossa Visitor Centre - Event Ticketing	Other Income - Commissions	No event ticketing income - BVF ticketing in-kind	DECREASE REVENUE	600.00
Tourism Services	Barossa Visitor Centre - Event Ticketing	Other Income - Misc.	No event ticketing income - BVF ticketing in-kind	DECREASE REVENUE	5,400.00
Office of the Mayor and CEO	Sister City - Grapevine	Other Income - Fundraising	Transfer Nuri High costs to new centre	TRANSFER	40,000.00
Office of the Mayor and CEO	Grapevine Visit - Student Study Tour	Other Income - Fundraising	Transfer Nuri High costs to new centre	TRANSFER	(40,000.00)
Community Services - Community Transport	Community Transport Scheme	Reimburse. Inc - Insurance Claims	Approved windscreen damage claim	INCREASE REVENUE	(1,133.00)
Works Operating	Machine/Vehicle/Equip - Other	Reimburse. Inc - Insurance Claims	Claim approved for verti drain	INCREASE REVENUE	(28,230.90)
Works Operating	Works Admin	Recoupments - Income Protection Insurance	Recoupments for claims tracking above budget	INCREASE REVENUE	(32,924.00)
Health Services	Sharps Management	Other Income - Misc.	This line is service driven.	DECREASE REVENUE	1,700.00
Other Income				***Note 7***	***(92,107.15)***
Total adjustments to operating income					***(194,682.15)***

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Q3
Operating Expense Adjustments					
					$
Director Corporate Services	Website Project	Salaries - Normal	Transferring budget from CC 1010 Website Development to CC 1170 Media, Marketing and Communication per request from Jo Moen.	TRANSFER	(92,188.12)
Director Corporate Services	Website Project	Salaries - Superannuation	Transferring budget from CC 1010 Website Development to CC 1170 Media, Marketing and Communication per request from Jo Moen.	TRANSFER	(10,601.63)
Media, Marketing and Communications	Media, Marketing and Communications	Salaries - Normal	Transferring budget from CC 1010 Website Development to CC 1170 Media, Marketing and Communication per request from Jo Moen.	TRANSFER	92,188.12
Media, Marketing and Communications	Media, Marketing and Communications	Salaries - Superannuation	Transferring budget from CC 1010 Website Development to CC 1170 Media, Marketing and Communication per request from Jo Moen.	TRANSFER	10,601.63
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Wages - NCPA	Salary and super costs have been adjusted with amendments internally to rosters	DECREASE EXPENSE	(30,000.00)
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Wages - Superannuation NCPA	Salary and super costs have been adjusted with amendments internally to rosters offset by superannuation back pay requirement	INCREASE EXPENSE	550.00
Library Services	Library: Programs and Experience	Salaries - Normal	Building Digital Skills Grant - Good Things	INCREASE EXPENSE	3,000.00
Employee Costs				***Note 8***	***(26,450.00)***
Media, Marketing and Communications	Media, Marketing and Communications	Contractors - Other Services	Transfer money from other natural accounts to cover cost of Barossa Park Logo Design	TRANSFER	5,000.00
Media, Marketing and Communications	Media, Marketing and Communications	General - Advertising	Transfer money from other natural accounts to cover cost of Barossa Park Logo Design	TRANSFER	(2,500.00)
Media, Marketing and Communications	Media, Marketing and Communications	General - Postage	Transfer money from other natural accounts to cover cost of Barossa Park Logo Design	TRANSFER	(1,250.00)
Media, Marketing and Communications	Media, Marketing and Communications	General - Printing	Transfer money from other natural accounts to cover cost of Barossa Park Logo Design	TRANSFER	(1,250.00)
Customer Experience	Events	Contractors - Other Services	Gather Round expenses costed to 63171, transfer 45,000 to 63171	TRANSFER	(45,000.00)
Customer Experience	Events	Contributions - Other	Gather round expenses accidently costed here approx $110k (Transfer $45,000 from 61140)	TRANSFER	45,000.00
Tourism Services	Tourism Services Admin	Entertainment Expenses	Minor adjustment as under budget	DECREASE EXPENSE	(300.00)
Office of the Mayor and CEO	Office of the Mayor & CEO	Contractors - Other Services	Part budget savings $6k and $14K used in office refit transferred to project 200307	DECREASE EXPENSE	(20,210.00)
Office of the Mayor and CEO	Australia Day	Direct Purchases - Other	Minor increase to Australia Day costs to match actual	INCREASE EXPENSE	1,700.00
Elected Members	Elected Members - Councillors	Legal Fees	Complaint and other matters relating to members	INCREASE EXPENSE	20,000.00

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Q3
Operating Expense Adjustments (cont.)					
Office of the Mayor and CEO	Sister City - Grapevine	Direct Purchases - Other	Transfer Nuri High costs to new centre	TRANSFER	(40,000.00)
Office of the Mayor and CEO	Grapevine Visit - Student Study Tour	Direct Purchases - Other	Transfer Nuri High costs to new centre	TRANSFER	40,000.00
Building Services	Assessment and Advice - Building	Consultants - Bldg Surveyor	Due to Barossa Creative Industries Centre expense $9212.50	INCREASE EXPENSE	9,000.00
Community Programs and Development	Community Development	Staff Training - Seminar/Conference Fees	$500 reallocated to Library Services Budget	DECREASE EXPENSE	(500.00)
Waste Services	Hard and Other Waste	Contractors - Waste Disposal Services	Reducing expenditure given lower than budgeted uptake of hard waste voucher and kerbside collection program in April/May 2025.	DECREASE EXPENSE	(30,000.00)
Community Safety	Dog and Cat Control	Contributions - Dog & Cat Management Bd	This amount has been slightly increased due to higher income for dog registrations	INCREASE EXPENSE	2,400.00
Planning Services	Assessment and Advice-Planning	Legal Fees	$70000 Geber Judicial Review	INCREASE EXPENSE	70,000.00
Library Services	Library: Administration	Staff Training - Seminar/Conference Fees	Increased cost due to Adelaide conference opportunity	INCREASE EXPENSE	1,100.00
Library Services	Library: Programs and Experience	Contractors - Other Services	Reduction in programs contractor spending	DECREASE EXPENSE	(2,500.00)
Library Services	Library: Programs and Experience	Direct Purchases - Other	Increase in expenditure on program materials	INCREASE EXPENSE	2,500.00
Health Services	Sharps Management	Direct Purchases - Other	Not as many sharps containers required to be purchased this financial year	DECREASE EXPENSE	(1,000.00)
Health Services	Assessment and Advice - Health	Legal Fees	Council resolved an increase of $20,000 for the Barossa caravan park prosecution amount required for current financial year	INCREASE EXPENSE	4,000.00
Health Services	Pest Control formerly Pest Control - Miscellaneous	Direct Purchases - Other	To better align with actuals	DECREASE EXPENSE	(1,500.00)
Health Services	Compliance, Monitoring & Enforcement - Nuisance	Staff Training - Seminar/Conference Fees	Decreased due to needing to transfer to Melissa from Library budget.	DECREASE EXPENSE	(600.00)
Health Services	Compliance, Monitoring & Enforcement - Nuisance	Direct Purchases - Other	To better align with actuals	DECREASE EXPENSE	(500.00)
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases - Other	Bushgardens nursery propagated 10,000 plants at $1.50ea (ex GST) for the Barossa Park wetlands area. Increase in budget a once off adjustment to reflect the additional planting and costs associated. As per approval by Ben C.	INCREASE EXPENSE	15,000.00
Works Operating	Maintenance- Misc Land/Struct/Equip/Fence	Water - Usage Charges	Increase in water station usage - offset by revenue	INCREASE EXPENSE	25,000.00

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Q3
Operating Expense Adjustments (cont.)					
Works Operating	Street furniture (includes signs)	Direct Purchases - Other	Currently at budget for this line. Increase of expenditure to fund replacement signs as required as well as new traffic requirements directed from engineering.	INCREASE EXPENSE	10,000.00
Works Operating	Machine/Vehicle/Equip - Other	Contractors - Other Services	Based on current actuals tracking to spend $482k on general repairs and maintenance. Additional $25k to cover cost of 12M grader oil sump replacement as approved by Ben C. Additional $18.5k to cover the cost of gear box replacement in tandem truck with reconditioned gearbox.	INCREASE EXPENSE	121,286.00
Works Ovals and Open Space	Rec Park - Angas Rec Park	Contractors - Other Services	Increase to cover cost to install new storage tank and pump for oval irrigation. The bore level has dropped and we were unable to water ovals sufficiently.	INCREASE EXPENSE	17,490.00
CWMS	CWMS - Infrastructure Maintenance	Consultants - Technical Support	$15K for Elizabeth Street report as approved by Council at April meeting	INCREASE EXPENSE	15,000.00
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Contractors - Other Services	Minor reduction in costs offset by increase in SACA maintenance program for artificial turf	INCREASE EXPENSE	11,213.00
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Consultants - Other	Increase to support transition plan costs shared with Council 50/50	INCREASE EXPENSE	10,000.00
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Direct Purchases - Cleaning Supplies	Minor reduction in costs	DECREASE EXPENSE	(5,000.00)
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Direct Purchases - Other	Minor increases in costs	INCREASE EXPENSE	5,000.00
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Legal Fees	Saving	DECREASE EXPENSE	(3,000.00)
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Subscriptions/Memberships	Saving	DECREASE EXPENSE	(4,000.00)
Materials, Contract and Other Expenses				***Note 9***	***271,579.00***
Depreciation, Amortisation and Impairment				***Note 10***	***0***
Nuriootpa Centennial Park Authority	Nuriootpa Caravan Park (NCPA)	Accrued Loan Interest - LGFA	Saving	DECREASE EXPENSE	(4,500.00)
Finance Costs				***Note 11***	***(4,500.00)***
Total adjustments to operating expenses					***240,629.00***
NET TOTAL - Operating Adjustments					***45,946.85***
Reserve Account Adjustments only					***0***

Detailed Q3 Budget Adjustments for the 2024/25 Financial Year – Capital Budget

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Q3
Capital Expenditure on Renewal and Replacement of existing assets						
						$
Enterprise Technology and Innovation	200074	Computer Hardware Refresh 2025	Cap Exp Equipment - Contractors	Allocated to Hardware Refresh - new model approved by Council at April meeting of Council	INCREASE EXPENSE	550,000.00
Offices and Community Facilities	200307	Council Principal Office / Library	Capital Exp Structures - Contractors	Transferred funds from 2001-61140	TRANSFER	14,000.00
Works Capital	312222	ROAD PAVE, BLACKWOOD RD, CROMER	Capital Exp Structures - Contractors	Transfer from 313454 - To account for additional cost of contractors and machine hire.	TRANSFER	37,156.27
Works Capital	312324	Road Pave - Mount Road Mount Crawford	Capital Exp Structures - Contractors	Transfer from 313454 Cromer Road resheet. To fund additional cost of contractors and machine hire.	TRANSFER	16,402.90
Works Capital	312376	ROAD PAVE, WIRRA WIRRA RD, Pewsey Vale	Capital Exp Structures - Contractors	Transfer from 313454 Cromer Road resheet. To fund additional contractor costs and machine hire.	TRANSFER	40,930.83
Works Capital	312690	Road Drain - Elizabeth Street Tanunda	Legal Fees	Legal claim by residents as approved by Council at its April 2025 meeting.	INCREASE EXPENSE	50,000.00
Works Capital	313197	ROAD SEAL, BETHANY RD, TANUNDA	Capital Exp Structures - Contractors	Transfer $90,000 from 306360 Fife Seal savings to 313197 Bethany Road - Due to extend scope change	TRANSFER	90,000.00
Works Capital	313454	Road Pave - Cromer Road Mt Pleasant	Capital Exp Structures - Contractors	Transfer to 312324 Mount Road resheet. 312376 Wirra Wirra Road resheet. 312222 Blackwood Road resheet	TRANSFER	(94,490.89)
Enterprise Technology and Innovation	601779	Telecommunications Infrastructure	Capital Exp Structures - Contractors	Project to be carried out in 2025-26	CARRYOVER EXPENSE	(120,000.00)
Works Capital	306360	ROAD SEAL, FIFE ST, ANGASTON	Capital Exp Structures - Contractors	Transfer $90,000 from 306360 Fife Seal savings to 313197 Bethany Road - Due to extend scope change	TRANSFER	(90,000.00)
Capital Expenditure on Renewal and Replacement of Existing Assets					***Note 12***	**493,999.11**
Asset Sales adjustments/Capital Income						
Proceeds from Sale of Replaced Assets						
					Note 13	**0**
NET TOTAL - Asset Renewal/Replacement Adjustments						**493,999.11**

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2024/25 Adjustment Q3
Capital Expenditure on New and Upgraded assets						
						$
Enterprise Technology and Innovation	400656	Mobile Phone Fleet	Capital Exp Equip - Materials	Carry over remaining funds to 2025-26 for telephone upgrade project	CARRYOVER EXPENSE	(7,425.00)
Enterprise Technology and Innovation	401464	Finance One Software	Capital Exp Structures - Contractors	Carry forward to complete works in 2025-26	CARRYOVER EXPENSE	(50,705.00)
Enterprise Technology and Innovation	601239	Core Business Systems Software Upgrade 2011-2012	Capital Exp Equip - Materials	Allocated to Hardware Refresh - new model approved by Council at April meeting of Council - $50K remaining for pathway	DECREASE EXPENSE	(202,181.00)
Works Capital	601585	Calton Road to Hameister Court Drainage Kalbeeba	Capital Exp Structures - Contractors	Still no agreement with resident keep rolling budget forward	CARRYOVER EXPENSE	(367,901.00)
Enterprise Technology and Innovation	608855	Intranet	Capital Exp Equip - Materials	Remaining funds to carry forward to support telephone upgrade	CARRYOVER EXPENSE	(47,800.00)
Capital Expenditure on New and Upgraded Assets					***Note 14***	**(676,012.00)**
Amounts received specifically for New and Upgraded Assets/Profit and loss for asset disposal						
Works Operating	Various	Sealed Roads - Repair/Maintenance	Capital Grant - Other	Final payments for LRCIP R1 and R3 not budgeted $257930 less $89108 carried forward for final LRCIP R4 payment will be received in 25-26 now	INCREASE REVENUE	(168,822.00)
Amounts Received Specifically for New and Upgraded Assets					***Note 15***	**(168,822.00)**
Asset Sales adjustments						
Asset Disposal and Fair Value Adjustments					***Note 16***	**0**
NET TOTAL - Asset New/Upgrade Adjustments						**(844,834.00)**
NET TOTAL - Capital Adjustments						**(350,834.89)**

Revised Financial Statements for the 2024/25 Financial Year

Statement of Comprehensive Income

for the year ending 30 June 2025

	Budget Adjustment Notes	Original Full Year Budget ($'000)	Actuals as at 31 March ($'000)	Full year Revised Budget in Last Update * ($'000)	Budget Adjustments Quarter 3 ($'000)	Proposed Full Year Revised Budget ($'000)
Income						
Rates	1	39,840	39,860	39,939	8	39,947
Statutory Charges	2	825	731	822	(6)	816
User Charges	3	3,991	2,872	3,997	98	4,095
Grants, Subsidies and Contributions	4	4,055	3,954	4,699	3	4,702
Investment Income	5	150	131	150	0	150
Reimbursements	6	74	69	209	0	209
Other Income	7	582	664	775	92	867
Net Gain – Joint Ventures and Associations		0	0	0	0	0
Total Revenues		49,517	48,281	50,591	195	50,786
Expenses						
Employee Costs	8	18,382	16,700	18,940	(26)	18,914
Materials, Contracts and Other Expenses	9	18,869	11,074	19,721	272	19,993
Depreciation, Amortisation and Impairment	10	10,816	8,112	11,136	0	11,136
Finance Costs	11	1,887	601	1,638	(5)	1,633
Net Loss – Joint Ventures and Associations		0	0	0	0	0
Total Expenses		49,954	36,487	51,435	241	51,676
Operating Surplus / (Deficit)		(437)	11,794	(844)	(46)	(890)
Physical Resources Received Free of Charge		2,211	0	2,211	0	2,211
Asset Disposal and Fair Value	16	(878)	226	(878)	0	(878)
Amounts Received Specifically for New or Upgraded Assets	15	6,725	5,164	8,196	168	8,364
Net Surplus / (Deficit)		7,621	17,184	8,685	122	8,807
Changes in revaluation surplus - infrastructure, property, plant and equipment		0	0	0	0	0
Infrastructure, property, plant and equipment Impairment (Expense)/Recoupments offset to Asset Revaluation Reserve		0	0	0	0	0
Total Other Comprehensive Income		0	0	0	0	0
Total Comprehensive Income		7,621	17,184	8,685	122	8,807

* Full Year Revised Budget is the Budget Update as at 31 December 2024

Functional Reporting – Operating Budget

Detailed Operating Budget Actual vs Budget Year to Date

The table below provides a year-to-date comparison of budget performance. Some variations will be the result of timing issues between the expected revenues and expenses being incurred and what has been incurred to date. Negative variances to budget are in (brackets) positive variances are not.

Type of Income or Expenditure	Year To Date Actual Result as at 31 March 2025		
	Actual $	Q2 Revised Budget $	Variance $
Rates, Rebates, Fines and Interest and Legal Costs	(32,423,239)	(32,400,767)	22,472
Wastewater Collection Service Charge	(3,442,556)	(3,447,930)	(5,374)
Waste Collection Service Charge	(3,143,945)	(3,176,258)	(32,313)
Landscape Levy	(851,306)	(850,644)	662
Licences and Fees	(1,002,168)	(890,008)	112,159
User Charges	(96,640)	(71,340)	25,300
Statutory Fines and Expiations	(15,205)	(12,139)	3,066
Contributions	(142,004)	(128,669)	13,336
Operating Grants	(3,953,664)	(3,700,739)	252,925
Reimbursements and Recoupments	(334,714)	(215,715)	118,999
Interest Received	(130,952)	(111,060)	19,891
Commercial and Caravan Park Revenue	(2,380,517)	(2,336,324)	44,192
Other Income	(364,041)	(469,992)	(105,951)
Total Operating Income	**(48,280,951)**	**(47,811,586)**	**469,365**
Wages - Council	2,957,254	2,992,918	35,664
Salary and Wages - NCPA	852,352	804,410	(47,942)
Salary Council	9,138,332	9,770,848	632,516
Total Employee Expenditure	**12,947,938**	**13,568,175**	**620,238**
Staff and Elected Member Training and Development	77,257	144,729	67,472
Contractors and Contract Management Fees	6,358,570	6,991,322	632,752
Consultant Fees	365,084	567,796	202,713
External Plant Hire	33,184	75,560	42,376
Computer Equipment and License Fees	956,302	1,015,527	59,226
Fuel	313,189	393,421	80,232
Direct Purchases	1,139,199	1,166,736	27,537
Electricity and Gas Expenses	1,325,764	1,282,895	(42,869)
Water Expenses	436,323	443,426	7,103
Road Materials	59,711	80,515	20,803
Depreciation	8,111,881	8,325,140	213,259
Interest Expenses	601,378	1,132,904	531,525
Bank and Other Fees	102,371	98,186	(4,186)
Statutory Committee Sitting Fees and Audit Expenses	18,194	37,022	18,828
Taxes, Levies and Registration Costs	849,223	863,645	14,421
Insurance Expenses	1,554,440	1,458,611	(95,829)
Community Assistance Scheme and Other Donations	21,966	28,156	6,190
Contributions	411,518	386,231	(25,286)
Elected Member Expenses	205,205	237,407	32,201
General Expenses	314,816	375,347	60,531
Other Expenses	320,589	319,233	(1,356)
Internal Allocations and Recoveries	(37,316)	(502,296)	(464,980)
Total Operating Expenses	**23,538,848**	**24,921,513**	**1,382,665**
Operating Result Deficit / (Surplus)	**(11,794,165)**	**(9,321,897)**	**2,472,267**

Functional Net Operating Cost of Services Year-to-Date

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

Function	Year To Date Actual Result as at 31 March 2025		
	Actual	Q2 Revised Budget	Variance
Agricultural Services	238,675	202,107	(36,568)
Business Undertakings	(1,986,625)	(1,473,482)	513,143
Community Amenities	521,435	508,616	(12,818)
Community Support	274,926	388,674	113,749
Cultural Services	698,077	742,544	44,466
Economic Development	788,826	745,104	(43,722)
Governance	(260,453)	731,034	991,487
Health Services	424,363	371,678	(52,685)
Library Services	1,117,950	989,471	(128,479)
Other Environment	1,300,777	1,293,432	(7,345)
Plant Hire/Depot/Indirect	1,276,386	1,327,108	50,721
Public Order & Safety	188,087	195,839	7,752
Recreation	4,796,003	4,479,280	(316,723)
Regulatory Services	876,967	1,062,499	185,533
Support Services	(25,422,080)	(24,626,480)	795,600
Transport	4,096,606	4,335,117	238,511
Waste Management	(847,506)	(683,433)	164,073
Unallocated	123,421	88,996	(34,426)
Operating Result Deficit / (Surplus)	**(11,794,165)**	**(9,321,897)**	**2,472,267**

Capital Budget Reporting – Year-To-Date

Capital Program 2024/25 as at 31 March 2025				
Description	**Q2 Revised Budget**	**Expenses to Date**	**Remaining Budget**	**Relevant Notes**
(Items noted as 'Carried Forward' are items transferred from 2023/24 Budget)				
Development and Community Services	**95,619**	**-1,600**	**97,219**	
Library books	95,619	5,840	89,779	
Heritage Grant Fund Bushgardens	0	-7,440	7,440	
Infrastructure and Environmental Services	**41,399,795**	**34,513,676**	**6,886,120**	
Building Renewal	**1,228,510**	**558,359**	**670,151**	
Asset renewal The Rex	0	0	0	
Kegel Club – Tanunda Recreation Park – Clubrooms rebuild	172,000	2,600	169,400	
Kegel Club - clubrooms rebuild	0	17,320	-17,320	
Public Toilet - Tanunda Recreation Park - Kegel Club (carry over from 2023-24)	63,000	0	63,000	
Public Toilet renewal program – year 1 of multiyear program	125,001	0	125,001	
Office Fitout Renewal (includes carry over from 2023-24 awaiting grant application)	150,000	162,589	-12,589	
The Rex (Barossa Aquatic & Fitness Centre)	15,000	14,066	934	
Mount Pleasant Farmers Market Kitchen Upgrade (carry over from 2023-24)	275,000	264,607	10,393	
Bushgardens Office Renewal (carry over from 2023-24)	0	0	0	
Talunga Park Lighting Upgrade (carry over from 2023-24)	0	0	0	
Tanunda Recreational Park Clubrooms - solar installation	36,296	35,604	692	
Lyndoch WWTP – Building	66,400	29,416	36,984	
Buildings Capital – Salary	186,197	38,112	148,085	
Volunteer Centre	13,442	0	13,442	
Native Vegetation Heritage Agreement	0	-7,550	7,550	
Flood Wall	0	1,595	-1,595	
Project Management Costs	126,174	0	126,174	
Footpath Renewal	**545,124**	**607,984**	**-62,860**	
Bilyara Road Tanunda – Elizabeth Street to Park Street	10,000	0	10,000	
Cross Street Angaston – Tyne Street to Middle Street and Middle Street to Moculta Road	0	0	0	
Lyndoch Valley Road Lyndoch – 130m before railway line to footbridge	0	190	-190	
Park Street Tanunda – Langmeil Road to Bilyara Road	16,000	0	16,000	
Fifth Street Nuriootpa – First Street to Old Kapunda Road	16,000	0	16,000	

Hospital Road Mt Pleasant – Phillips Street to Giles Thorpe Crescent	0	0	0	
Margaret Street Williamstown – Queen Street to end	25,000	0	25,000	
Mount Crawford Road Williamstown– Wild Street to Charles Street	14,000	0	14,000	
North Street Angaston – Dean Street to Schilling Street	28,000	0	28,000	
Park Street Angaston – Christian Street to Dean Street	0	0	0	
Penrice Road Angaston – Breakneck Hill Road to Murray Street	20,000	0	20,000	
Second Street Nuriootpa – Gawler Street to First Street	26,000	0	26,000	
Tolley Reserve Nuriootpa – Within Reserve	39,000	0	39,000	
Dean Street Angaston – Schilling Street to end of bitumen	8,000	0	8,000	
Bethany Road Bethany - In front of Church	0	0	0	
Truro Road Moculta – Sarah Street to Jane Street	19,000	0	19,000	
Lyndoch Footpath	0	34,600	-34,600	
Kindler Parade Tanunda	0	0	0	
Falland Avenue Nuriootpa	0	54,234	-54,234	
Steinborner Avenue Nurioopta	0	20,816	-20,816	
Le Page Lane Angaston	0	4,560	-4,560	
Buna Terrace Nurioopta - Tree Removal, Carpark and Footpath Upgrade	0		0	
Footpath Renewal Budget	324,124	493,584	-169,460	
Project Management			0	
The Big Project, Recreation, Sport and Open Spaces	**27,136,438**	**26,852,021**	**284,417**	
Barossa Park - Lyndoch Recreation Precinct Redevelopment and Expansion	40,733,831	38,588,953	2,144,878	
Barossa Park - Lyndoch Recreation Precinct Redevelopment and Expansion – Recoveries	-16,653,705	-13,998,416	-2,655,289	
Creative Industries Centre (includes carry over from 2023-24)	1,100,000	298,097	801,903	
Barossa Rugby Park	90,000	125,194	-35,194	
Mount Pleasant Caravan Park	0	7,927	-7,927	
Nuriootpa Soccer Development – Completion of Clubrooms (carry over from 2023-24)	1,492,650	1,521,198	-28,548	
Oval / Courts Lights - Talunga Recreation Park - Mount Pleasant	57,287	6,506	50,781	
Redexim Verti-Drain	0	61,378	-61,378	
The Big Project - Buildings Phase 1 Implementation	0	116,304	-116,304	
The Big Project - Recreation Phase 1 Implementation	0	77,136	-77,136	
Swimming Pool, BV Recreation Centre	316,375	0	316,375	
SOLAR BLANKET FOR WILLIAMSTOWN POOL	0	35,200	-35,200	
Gym Equipment – Rex	0	12,545	-12,545	

Project Management			0	
Motor Vehicles, Plant and Equipment	**1,350,751**	**1,668,617**	**-317,866**	
General Inspector, Office and Other Vehicles (includes carry over from 2023-24)	587,751	942,416	-354,665	
Minor Plant – Depots	50,000	8,442	41,558	
Security System Updates	25,000	12,890	12,110	
Loader Replacement	408,000	382,526	25,474	
Tandem Truck	250,000	256,539	-6,539	
Sweeper Refurbishment (carry over from 2023-24)	30,000	65,803	-35,803	
Parks and Gardens	**328,190**	**123,943**	**204,247**	
Playgrounds New and Upgrade (includes carry over from 2023-24) - Springton Oval	141,015	0	141,015	
Tanunda Recreation Park - Show Hall Carpark - Elizabeth Street	112,175	110,307	1,868	
Playground Equipment Renewal (includes carry over from 2023-24) - Eden Valley Oval	60,000	0	60,000	
Play Equipment - Tanunda Recreation Park	15,000	13,636	1,364	
Project Management Costs			0	
Road Resheeting	**1,418,733**	**982,070**	**436,663**	
Trial Hill Pewsey Vale – 2.60 kms			0	
Jutland Road Eden Valley – 1.80 kms	139,345	140,365	-1,020	
Allendale Road Kalbeeba– 1.90 kms	0	0	0	
Bastion Hill Road Moculta – 1.19 kms	0	0	0	
Bastion Hill Road Moculta – urgent works	246,032	104,604	141,428	
Kalbeeba Road Kalbeeba – 0.35 kms	22,534	0	22,534	
Keyneton Road Keyneton – 0.37 kms	0	1,888	-1,888	
Rifle Range Tanunda – 1.07 kms	67,881	1,286	66,595	
Rosedale Scenic Rosedale – 2.76 kms	154,420	149,576	4,844	
Mount Road Mt Crawford – 2.81 kms	171,723	0	171,723	
Wirra Wirra Road Pewsey Vale – 1.89 kms	135,000	578	134,422	
Cromer Road Cromer – 2.50 kms	94,491	0	94,491	
Blackwood Road Cromer – 1.63 kms	106,631	0	106,631	
Rhine Park Road – Angaston	133,268	10,562	122,706	
Road Pave - Trial Hill Road Altona	147,408	0	147,408	
Road Resheeting Budget	0	517,512	-517,512	
Project Management	0	55,701	-55,701	
Road Resealing	**1,435,528**	**581,233**	**854,295**	
Light Pass Road Angaston - Siegersdorf Road Surface change to Spray Sealed 38m South	55,545	5,601	49,944	
Light Pass Road Angaston - Surface change to Siegersdorf Road				
Siegersdorf Road Angaston - Surface change to Light Pass Road	150,426	0	150,426	
Siegersdorf Road Angaston - Light Pass Road to Surface change Spray Sealed 40m E				

Baird Street Nuriootpa - Macarthur Street to Flinders Street Baird Street Nuriootpa - Flinders Street to Francis Street West Baird Street Nuriootpa - Francis Street West to Old Kapunda Road	0	19,821	-19,821	
Lange Street Nuriootpa - Centenary Avenue to Welland Road	48,979	53,449	-4,470	
Acacia Street Tanunda - 64m from Krieg Street- Carob Street Acacia Street Tanunda - Carob Street to 16m from end Acacia Street Tanunda - 74m from Carob Street to end (West)	61,060	70,993	-9,933	
Ash Street Tanunda – end to Pioneer Avenue Ash Street Tanunda - Pioneer Avenue to Hobbs Street	67,299	62,910	4,389	
Bethany Road Tanunda- 580m from Barossa Valley Way to Biscay Road (subject to grant application) Bethany Road Tanunda - Biscay Road to Menge Road (subject to grant application)	700,000	20,837	679,163	
Basedow Road Tanunda - Murray Street to MacDonnell Street Basedow Road Tanunda - MacDonnell Street to Railway Line	0	0	0	
Carob Street Tanunda - Braunack Avenue to Acacia Street	29,186	35,634	-6,448	
Falkenberg Street Tanunda- Barossa Valley Way to end	16,160	19,322	-3,162	
Magnolia Road Tanunda - Menge Road to Surface change Magnolia Street Tanunda - railway line to Kerryn Drive Magnolia Street Tanunda - Kerryn Drive to Surface change Magnolia Street Tanunda - Surface change to Menge Road	0	0	0	
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)	0	0	0	
Pioneer Avenue Tanunda Ash Street to Walden Street	64,734	72,193	-7,459	
Beech Street – Tanunda	51,445	51,445	0	
Oak Street – Tanunda	104,951	106,599	-1,648	
ROAD SEAL,BUNA TCE,NURIOOTPA	60,000	61,852	-1,852	
ROAD SEAL,KEYNETON RD,MOCULTA	25,743	578	25,165	
Project Management				
Road Construction / Reconstruction / Other	**2,118,897**	**1,401,332**	**717,564**	
Fife Street Angaston – from gravel to two coat sealed surface	398,500	137,273	261,227	

Keyneton Road Keyneton – year 2 – from gravel to two coast sealed surface	750,000	545,350	204,650	
Melrose Street Mt Pleasant – complementary drainage and footpath works prior to State Government Reseal of road (carry over from 2023-24)	550,343	542,691	7,652	
Neldner Road	350,000	112,465	237,535	
Signage Track System (carry over from 2023-24)	104,037	63,197	40,840	
Road Shoulders Budget	-33,983	356	-34,340	
Kerbing Upgrades	**134,500**	**112,543**	**21,957**	
Elizabeth Street Tanunda – Left 195m	15,000	112,543	-97,543	
Gilbert Street – Lyndoch – Left 129m - Right 157m	34,500	0	34,500	
Kleinig Street- Lyndoch – Left 55m	6,000	0	6,000	
Magnolia Street Tanunda – Left 158m	12,500	0	12,500	
Melrose Street Mount Pleasant - Right 245m	21,500	0	21,500	
Murray Street Angaston – Right 106m	9,000	0	9,000	
Murray Street Tanunda – Right 253m	25,500	0	25,500	
Gramp Avenue Angaston – Left 118m	10,500	0	10,500	
Carparking	**143,601**	**155,424**	**-11,823**	
St Petri carpark reseal	143,601	155,424	-11,823	
Stormwater	**1,589,394**	**728,955**	**860,440**	
Baird Street, drainage upgrade – stage 2 (includes carry over from 2023-24)	965,000	575,291	389,709	
Calton Road to Hameister Court Drainage Kalbeeba (carry over from 2023-24)	367,901	0	367,901	
Maria Street / Goat Square Drainage (carry over from 2023-24)	21,066	6,744	14,322	
Moss Street Bridge Design Only (carry over from 2023-24)	88,112	22,863	65,249	
Road Drain - Elizabeth Street Tanunda	30,391	29,875	516	
Project Management	116,924	94,181	22,743	
Streetscaping	**88,500**	**50,352**	**38,148**	
Streetscaping - Mt Pleasant Main Street	38,000	6,149	31,851	
Streetscaping - Angaston Main Street	50,500	0	50,500	
Streetscaping Budget New/ Upgrade	0	44,203	-44,203	
Community Wastewater Management System (CWMS)	**3,881,629**	**690,842**	**3,190,787**	
Gravity Mains Asset Management	60,000	0	60,000	
Gooden Drive Pump Station Upgrade	320,000	21,208	298,793	
Gooden Drive Pump Station Rising Main	320,000	40,054	279,947	
Lagoon and Infrastructure Tanunda	65,840	0	65,840	
Pump Station and Infrastructure	83,480	0	83,480	
Water reuse infrastructure	42,300	0	42,300	
Lyndoch Wastewater Treatment Plant – Upgrade	0	0	0	
Springton Wastewater Treatment Plant	240,000	0	240,000	
Nuriootpa Treatment Plant Stage 1 – completion (includes carry over from 2023-24) - Plant Control System	2,555,404	0	2,555,404	
Lagoon Upgrades Williamstown	100,000	28,856	71,144	

STEDS - LYNDOCH RISING MAINS	0	2,888	-2,888	
Nuriootpa WWTP	0	512,348	-512,348	
CWMS Operation Capital renew	20,346	31,282	-10,936	
CWMS Operation Capital new	31,000	20,954	10,046	
CWMS - Construction New Inspection Points actually	0	5,752	-5,752	
Project Management	43,259	27,502	15,757	
Corporate Services and Business Innovation	**937,487**	**260,499**	**676,989**	
Continuous Improvement and Reform Program - ICT Software/Hardware (includes carry over from 2023-24)	84,864	42,752	42,112	
Intranet (carry over from 2023-24)	90,424	42,538	47,886	
Mobile Phone Fleet Renewal (carry over from 2023-24)	25,621	18,196	7,425	
Finance System Upgrades (carry over from 2023-24)	222,859	155,753	67,106	
Pathway Systems Upgrades (carry over from 2023-24)	0	0	0	
Network Security Upgrades	123,400	0	123,400	
Telecommunications Infrastructure	120,000	0	120,000	
Conquest Platform	16,139	0	16,139	
Core Business Systems Software Upgrade 2011-2012	252,181	0	252,181	
Switching Technology Renewal (carry over from 2023-24)	2,000	1,261	739	
Nuriootpa Centennial Park Authority	**395,733**	**27,513**	**368,220**	
Nuriootpa Main Oval Lighting Upgrade	175,733	0	175,733	
Vehicle Change Over	25,000	0	25,000	
Airconditioning Replacement for Sports Centre	50,000		50,000	
Fencing Recreation Park	25,000	27,513	-2,513	
Amenities and Camp Kitchen Refurbishment (carry over from 2023-24)	120,000	0	120,000	
Grand Total	**42,828,635**	**34,800,088**	**8,028,547**	

COVER SHEET

CONFIDENTIAL REPORT

26 May 2025

Audit and Risk Committee Meeting

5 Debate Report

5.1 CONCORDIA GROWTH AREA PRESENTATION

There is strong public interest in enabling members of the public to observe Audit and Risk Committee's transparent and informed decision-making. This helps to ensure accountability, maintain transparency of public expenditure, facilitate public participation, assist public awareness and allow for the scrutiny of information. Attendance at an Audit and Risk Committee meeting is one means of satisfying this interest. The public will only be excluded from an Audit and Risk Committee meeting when the need for confidentiality pursuant to Section 90(2) of the Act outweighs the public interest of open decision-making.

In this matter, the reasons that receipt, consideration or discussion of the information or matter in a meeting open to the public would be contrary to the public interest are that Council and its committees and staff comply with non-disclosure arrangements in place with the State.

On balance, the above reason which supports the need for confidentiality pursuant to Section 90(2) of the Act outweighs the factors in favour of the public interest of open decision-making.

RECOMMENDATION
That Audit and Risk Committee:

(1) Under the provisions of Section 90(2) of the *Local Government Act 1999*, make an order that the public be excluded from the meeting with the exception of the Chief Executive Officer, Director Corporate Services, Strategy and

Innovation, Senior Strategy Advisor, Manager, Financial Services, Senior Accountant and the Minute Secretary, in order to consider in confidence a report relating to being information that must be considered in confidence pursuant to:

Section 90(3)(j) of the *Local Government Act 1999:*

information the disclosure of which-

(i) would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the council, or a person engaged by the council); and

(ii) would, on balance, be contrary to the public interest;

(2) Accordingly, on this basis, Audit and Risk Committee is satisfied that public interest in conducting meetings in a place open to the public has been outweighed by the need to keep the information and discussion confidential in order that Council and its committees and staff comply with non-disclosure arrangements in place with the State.

COVER SHEET

CONFIDENTIAL REPORT

26 May 2025

Audit and Risk Committee Meeting

5 Debate Report

5.2 ENTERPRISE RESOURCE PLANNING SOLUTION BUSINESS CASE

There is strong public interest in enabling members of the public to observe Audit and Risk Committee's transparent and informed decision-making. This helps to ensure accountability, maintain transparency of public expenditure, facilitate public participation, assist public awareness and allow for the scrutiny of information. Attendance at an Audit and Risk Committee meeting is one means of satisfying this interest. The public will only be excluded from an Audit and Risk Committee meeting when the need for confidentiality pursuant to Section 90(2) of the Act outweighs the public interest of open decision-making.

In this matter, the reasons that receipt, consideration or discussion of the information or matter in a meeting open to the public would be contrary to the public interest are that Council is conducting commercial negotiations for a long term 10 year core systems contract.

On balance, the above reason which supports the need for confidentiality pursuant to Section 90(2) of the Act outweighs the factors in favour of the public interest of open decision-making.

RECOMMENDATION
That Audit and Risk Committee:

(1) Under the provisions of Section 90(2) of the *Local Government Act 1999*, make an order that the public be excluded from the meeting with the exception of the Chief Executive Officer, Director Corporate Services, Strategy and

Innovation, Manager, Financial Services, Manager Corporate Services, Senior Accountant, and Governance and Information Officer, in order to consider in confidence a report relating to being information that must be considered in confidence pursuant to:

Section 90(3)(b) of the *Local Government Act 1999:*

information the disclosure of which-

(i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and

(ii) would, on balance, be contrary to the public interest;

(2) Accordingly, on this basis, Audit and Risk Committee is satisfied that public interest in conducting meetings in a place open to the public has been outweighed by the need to keep the information and discussion confidential in order that Council is conducting commercial negotiations for a long term 10 year core systems contract.