TheBarossaCouncil

NOTICE OF ORDINARY COUNCIL MEETING
Tuesday 18 November 2025
in the Council Chambers, 43-51 Tanunda Road, Nuriootpa,
commencing at 5.30pm.

The meeting will be live streamed.
A recording of the meeting will be available to view on the Council's website.

Martin McCarthy
CHIEF EXECUTIVE OFFICER
THE BAROSSA COUNCIL

A D D E N D U M   A G E N D A

7. DEBATE REPORTS

7.2 Corporate Services, Strategy and Innovation

DEBATE REPORT

7.2 Corporate Services, Strategy and Innovation

7.2.7 2025-26 QUARTER 1 BUDGET UPDATE - AS AT 30 SEPTEMBER 2025

Author: Manager Financial Services
25/94267

PURPOSE

The quarter 1 (Q1) budget update for 2025-26 (as at 30 September 2025) is attached for Council consideration and adoption of budget adjustments and final carry-overs from the 2024-25 financial year.

RECOMMENDATION

That Council, having reviewed the Q1 budget update for 2025-26 (as at 30 September 2025) at Attachment 1, note the budget update report and approve the budget adjustments and final carry-overs from the 2024-25 financial year.

REPORT

Background

On a quarterly basis the budgets of Council are reviewed in accordance with the *Local Government Act 1999* and 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.

In addition, the first review as at September each year brings into the budget changes associated with the finalisation of the financial statements and carried forward funding, final annual grant allocations, insurance costs and many other items that are initially estimated in the budget but become known in the first quarter of each financial year when annual accounts are received. The quarterly budget review process also captures prior decisions of Council involving funding changes so these are captured in the updated budget forecasts for the year.

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.

Discussion

A detailed list of all proposed Q1 budget adjustments and final carry overs from the 2024-25 financial year, and updated financial reports to reflect those adjustments, is included at Attachment A.

Proposed Q1 operating budget adjustments result in Council's consolidated operating deficit increasing by $1.449 million, from $178,000 to $1.627 million. This is due to a $976,000 reduction in income along with $473,000 in additional expenses. Refer to page 2 of Attachment 1 for the significant adjustments to the budget contributing to this. When adjusting for the impact of the advanced payment the underlying budget deficit is only $253,000 and well within normal operating surplus targets.

Proposed Q1 capital budget adjustments result in a decrease of $12.176 million in budgeted capital expenditure along with a $2.845 million decrease in budgeted capital revenue, resulting in net capital budget adjustments of $9.331 million. Significant adjustments to the capital budget contributing to this are outlined on pages 2-3 of Attachment 1.

Summary and Conclusion

The Q1 budget update for 2025-26 as at 30 September 2025 has been completed and is ready for Council consideration and approval of budget adjustments and final carry-overs from the 2024-25 financial year.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Quarter 1 2025-26 Financial Year Budget Review as at 30 September 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

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 2025-26 budget adoption process in June 2025.

Annual Budget and Business Plan 2025-26

update as at 30 September 2025

Quarter 1 (Q1) Budget Review

Annual Business Plan and Budget Update Report

Executive Summary

This report is a budget update as at 30 September 2025 for the 2025-26 financial year pursuant to Regulations 7, 9 and 10 of the *Local Government (Financial Management) Regulations 2011* under the *Local Government Act 1999*. Unless otherwise indicated figures shown are for the 2025-26 financial year and the variance report comparison is actual to original budget.

Only larger variances (excluding carried forward amounts from 2025-26) are highlighted below. For further details and information on the note numbers refer to variance adjustments within this report.

Operating:

Proposed Q1 operating budget adjustments result in Council's consolidated operating deficit increasing by $1.449 million, from $178,000 to $1.627 million. This is due to a $976,000 reduction in budgeted income along with $473,000 in additional budgeted expenses. Significant adjustments to the budget contributing to this are as follows:

- An advance payment of 2025-26 financial assistance operating grants totalling $1.023 million was received in June 2025 rather than in 2025-26 as budgeted. It should be noted that this is not an overall income reduction, but merely a bringing forward of funding from 2025-26 into the 2024-25 financial year. This was offset by an additional financial assistance grant allocation in September 2025 of $136,000, resulting in an overall reduction in budgeted financial assistance grants of $887,000.

- An advance payment of 2025-26 local roads operating grants totalling $349,000 was received in June 2025 rather than in 2025-26 as budgeted. Similar to the above, this is not an overall income reduction but a bringing forward of budgeted revenue. This was offset by an additional local roads grant allocation in September 2025 of $15,000, resulting in an overall reduction in budgeted local roads grants of $334,000.

- Salary and wages increases, including associated superannuation, totalling $153,000, which were approved at the 2 July 2025 Council meeting, were brought into the 2025-26 budget. These increases are a result of enterprise agreement outcomes in addition to staffing changes brought about by workplace restructuring.

- The budget for worker's compensation insurance premiums increased by $155,000, despite an amount of this being in dispute at the time Q1 budget adjustments were processed. We now know a portion of the disputed amount will not be charged to us and therefore a reduction will occur in Q2 to reflect this.

- Budgeted interest expenses decreased by $77,000 to reflect an improved cash flow position in Q1.

Adjusting for the advanced financial assistance grants of $1.372 million the underlying deficit is reduced to $253,000.

Capital:

Proposed Q1 capital budget adjustments result in a decrease of $12.176 million in budgeted capital expenditure along with a $2.845 million decrease in budgeted capital revenue, resulting in net capital budget adjustments of $9.331 million. Significant adjustments to the capital budget contributing to this are as follows:

- $10.329 million in capital expenditure budgeted to be expended in 2025-26 for the Barossa Creative Industries Centre will be pushed back into 2026-27 due to delays in commencing construction. $2.088 million in capital revenue budgeted to be received in 2025-26 from the State's Growing Regions Program has also been pushed back into 2026-27 resulting in a net reduction in capital adjustments of $8.241 million in 2025-26.

- $1 million in costs for the construction of Yettie Road in Williamstown have been pushed back into 2026-27, due to a grant for $660,000 not being achieved. This results in a net reduction in capital adjustments of $340,000 in 2025-26.

- Budgeted expenses for the upgrade of lighting at the Nuriootpa and Angaston ovals have been reduced by $205,000 as a result of favourable outcomes when tendering for this project. Budgeted capital revenue for this project has also been reduced by $245,000.

- Unbudgeted grant funding of $148,000 was awarded to the Council from the Commonwealth under its Community Energy Upgrades grant funding program. This will be used to improve energy outcomes at the Barossa Aquatic and Fitness Centre (the Rex).

Uniform Presentation of Finances

for the year ending 30 June 2026

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

	Budget Adjustment Notes	Original Full Year Budget ($'000)	Actuals as at 30 Sep 2025 ($'000)	Budget Adjustments Quarter 1 ($'000)	Proposed Full Year Revised Budget ($'000)
Income	1-7	52,900	43,572	(976)	51,924
Less Expenses	8-11	(53,078)	(12,457)	(473)	(53,551)
Operating Surplus / (Deficit)		(178)	31,115	(1,449)	(1,627)
Less Net Outlays on Existing Assets					
Capital Expenditure on Renewal and Replacement of Existing Assets	12	(14,808)	(445)	1,758	(13,050)
add back: Depreciation, Amortisation and Impairment	10	11,615	2,904	-	11,615
add back: Proceeds from Sale of Replaced Assets	13	344	-	-	344
		(2,849)	2,459	1,758	(1,091)
Less Net Outlays on New and Upgraded					
Capital Expenditure on New and Upgraded Assets	14	(18,446)	(1,827)	10,418	(8,028)
add back: Amounts Received Specifically for New and Upgraded Assets	15	5,673	979	(2,845)	2,828
add back: Proceeds from Sale of Surplus Assets	16	-	-	-	-
		(12,773)	(848)	7,573	(5,200)
Net Lending / (Borrowing) for Financial Year		(15,800)	32,726	7,882	(7,918)

Key Performance Indicators (KPIs) – 2025-26

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

Attachment 1

Detailed Q1 Budget Adjustments for the 2025-26 Financial Year – Operating Budget

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q1
Operating income adjustments					
Finance Services	Property Rating	Rate Revenue - General	INCREASE REVENUE	Final rates above budget due to additional growth	-$ 90,000.00
Finance Services	Property Rating	Rate Rebates - Mandatory Rebates	DECREASE EXPENSE	Mandatory rebates below budget	-$ 3,324.00
Finance Services	Property Rating	Rate Rebates - Discretionary Rebates	DECREASE EXPENSE	Discretionary rebates below budget	-$ 1,424.00
Finance Services	Northern & Yorke Regional Landscape Levy	Rate Revenue - Northern & Yorke Regional Landscape Levy NRL	INCREASE REVENUE	Slightly more than budgeted for due to growth.	-$ 2,571.74
General Rates				***Note 1***	***-$ 97,319.74***
Health Services	Compliance, Monitoring & Enforcement - Nuisance	Fines Received - Local Nuisance/Litter Expiations	INCREASE REVENUE	Tracking above budget	-$ 250.00
Statutory Charges				***Note 2***	***-$ 250.00***
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Commercial Activities - Seedling Sales	INCREASE REVENUE	Based on prior year and YTD sales	-$ 20,323.00
User Charges and Fees				***Note 3***	***-$ 20,323.00***
Director Corporate Services	Director Corporate Services and Business Innovation	Operating Grant - Financial Assistance	DECREASE REVENUE	Advance payment of grants made in June 2025 totalling $1,022,929 offset by additional grant allocations in September 2025 of $136,332	$ 886,597.00
Office of the Mayor and CEO	Australia Day	Operating Grant - Other	INCREASE REVENUE	Grant funding to support larger community event at Australia Day	-$ 15,000.00
Library Services	Library: Administration	Operating Grant - Other	DECREASE REVENUE	Reduction in PLS grant	$ 3,182.00
Library Services	Library: Collections and Access	Operating Grant - Library Books (Renew) & Databases	INCREASE REVENUE	Corrected to account for full PLS grant	-$ 19,393.00
Works Operating	Sealed Roads - Repair/MaintenancE	Operating Grant - Local Roads Grant	DECREASE REVENUE	Advance payment of grants made in June 2025 totalling $349,167 offset by additional grant allocations in September 2025 of $14,623	$ 334,544.00
Grants, Subsidies and Contributions				***Note 4***	***$ 1,189,930.00***

Budget Update 2025-26 – as at 30 September 2025 | The Barossa Council | Page 6

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q1
Investment Income				***Note 5***	***$ -***
Works Operating	Parks & Gardens Services	Other - Other Revenue	INCREASE REVENUE	APA funded remediation works	-$ 22,732.50
Works Operating	Works Admin	Reimburse. Inc - Private Works	INCREASE REVENUE	Angaston bowling club seal recoveries	-$ 55,897.00
Reimbursements				***Note 6***	***-$ 78,629.50***
Finance Services	Financial Services	Recoupments - Workers Comp Claims	INCREASE REVENUE	Insurance recoveries Q1 - workers compensation	-$ 1,741.00
Finance Services	Financial Services	Recoupments - Income Protection Insurance	INCREASE REVENUE	Insurance recoveries Q1 - income insurance	-$ 5,662.00
Tourism Services	Tourism Services Operations	Other Income - Commissions	DECREASE REVENUE	Reduced bookings activity due to current transition from Bookeasy to Rezdy	$ 20,000.00
Office of the Mayor and CEO	Grapevine Visit - Student Study Tour	Other Income - Fundraising	INCREASE REVENUE	2025-26 fundraising receipts from Nuriootpa High School fundraising for Sister City Texas trip	-$ 1,985.65
Gallery	Barossa Gallery - Artist Residency	Donations - Other Income	DECREASE REVENUE	Donor withdrawals from project in 2025	$ 2,500.00
Barossa Bushgardens	Bushgardens: Site expenditure	Contributions - Other	INCREASE REVENUE	Additional grant funding received - Healing Country with Fire	-$ 3,636.36
Works Operating	Works Admin	Recoupments - Workers Comp Claims	INCREASE REVENUE	Insurance recoveries Q1 - workers compensation	-$ 8,649.00
Works Operating	Works Admin	Recoupments - Income Protection Insurance	INCREASE REVENUE	Insurance recoveries Q1 - income insurance	-$ 18,348.00
Other Income				***Note 7***	***-$ 17,522.01***
Total adjustments to operating income					***975,885.75***

Attachment 1

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q1
Operating expense adjustments					
Various	Various	Salaries - normal	INCREASE EXPENSE	Employment changes approved by Council at 2 July 2025 meeting namely enterprise agreement outcome and changes from workplace restructuring	$ 59,522.50
Various	Various	Salaries - superannuation	INCREASE EXPENSE	Employment changes approved by Council at 2 July 2025 meeting namely enterprise agreement outcome and changes from workplace restructuring	$ 7,420.50
Works Operating	Parks & Gardens Services	Wages - Normal Rate	INCREASE EXPENSE	Employment changes approved by Council at 2 July 2025 meeting namely enterprise agreement outcome and addition depot open space officer - DIES	$ 76,744.64
Works Operating	Parks & Gardens Services	Wages - Superannuation	INCREASE EXPENSE	Employment changes approved by Council at 2 July 2025 meeting namely enterprise agreement outcome and addition depot open space officer - DIES	$ 9,209.36
Enterprise Technology and Innovation	Enterprise Technology and Innovation	Salaries - Normal	TRANSFER	ICT budget arrangements for information service staff - cost neutral through reduction in contractors - $25,000	$ 25,000.00
Building Services	Assesment and Advice - Building	Salaries - Normal	INCREASE EXPENSE	Budget adjust for Building cadet finalisation of training	$ 5,416.00
Building Services	Building Fire Safety Committee	Salaries - Normal	INCREASE EXPENSE	Budget adjust for Building cadet finalisation of training	$ 1,353.50
Works Operating	Roadside Management - Trees/Weeds	Wages - Normal Rate	INCREASE EXPENSE	Tree management salary support offset by savings in contractors	$ 20,535.00
Works Operating	Roadside Management - Trees/Weeds	Wages - Superannuation	INCREASE EXPENSE	Tree management salary support offset by savings in contractors	$ 2,465.00
Various	Various	Insurance - Workers Comp Premium	INCREASE EXPENSE	Actual annual insurance outcomes - work cover - currently being disputed but budget adjustment to be processed	$ 155,488.15
Employee Costs				***Note 8***	***$ 363,154.65***

Attachment 1

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q1
Finance Services	Property Rating	Contractors - Property valuations	DECREASE EXPENSE	Slightly less than budgeted.	-$ 1,000.00
Enterprise Technology and Innovation	Enterprise Technology and Innovation	Contractors - Other Services	TRANSFER	ICT budget arrangements for information service staff - cost neutral through reduction in contractors	-$ 25,000.00
Organisational Culture and People	Organisational Culture and People	Staff Training - Seminar/Conference Fees	TRANSFER	$15,000 transferred to Risk and Safety Budget for mandatory training due to budget setup error.	-$ 15,000.00
Organisational Culture and People	Organisational Culture and People	Direct Purchases - First Aid Supplies	TRANSFER	Funds to be transferred to Risk and Safety Cost Centre due to budget setup error.	-$ 6,009.00
Organisational Culture and People	Organisational Culture and People	Direct Purchases - Safety Equip or Clothing	TRANSFER	Funds to be transferred to Risk and Safety Cost Centre due to budget setup error.	-$ 1,015.00
Corporate Services	Risk and Safety	Staff Training - Seminar/Conference Fees	TRANSFER	Funds transferred from People and Culture cost centre to correct budget setup error	$ 15,000.00
Corporate Services	Risk and Safety	Direct Purchases - First Aid Supplies	TRANSFER	Funds transferred from People and Culture cost centre to correct budget setup error	$ 6,009.00
Corporate Services	Risk and Safety	Direct Purchases - Safety Equip or Clothing	TRANSFER	Funds transferred from People and Culture cost centre to correct budget setup error	$ 1,015.00
Customer Experience	Events	Staff Training - Seminar/Conference Fees	TRANSFER	No budget allocated. 2.5 x event staff. Transfer budget from Entertainment Expenses (63811)	$ 1,000.00
Customer Experience	Events	Contractors - Other Services	TRANSFER	Transferred $75K from 63171 (Contributions Other) and $15K from 61223 (Direct Purchases Other) for planned event activations	$ 90,000.00
Customer Experience	Events	Direct Purchases - Other	TRANSFER	Transferred to 61140 (Contractors - other Services) for Planned Event Activations, $1000 transferred in from 63811 (Entertainment)	-$ 14,000.00
Customer Experience	Events	Contributions - Other	TRANSFER	Transfer to 61140 (Contractors -other Purchases) for Event Activations. Event Funding Program to commence 2026/2027 FY	-$ 75,000.00

Attachment 1

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q1
Customer Experience	Events	General - Advertising	TRANSFER	Additional $1000 allocated to Advertising from 63811 (Entertainment Exp)	$ 1,000.00
Customer Experience	Events	Entertainment Expenses	TRANSFER	Not required. Transfer of $1000 to 60050 (Staff Training), $1000 to 63401 (Advertising) and $1000 to 61140, $1000 to 61223 (direct Purchases Other)	-$ 3,000.00
Tourism Services	Tourism Services Operations	BookEasy Commission Fees	INCREASE EXPENSE	Missed in budget setting/change in cost centres. Bookeasy Fees to cease Dec 2025	$ 1,500.00
Office of the Mayor and CEO	Australia Day	Direct Purchases - Other	INCREASE EXPENSE	Grant funding to support larger community event at Australia Day. Offset by revenue.	$ 15,000.00
Office of the Mayor and CEO	Regional Development - Miscellaneous	Staff Training - Seminar/Conference Fees	INCREASE EXPENSE	Establishing training budget for Economic Development	$ 5,000.00
Office of the Mayor and CEO	Regional Development - Miscellaneous	Contributions - Regional Development Australia (RDA)	DECREASE EXPENSE	RDA funding under budget	-$ 9,500.00
Office of the Mayor and CEO	Grapevine Visit - Student Study Tour	Direct Purchases - Other	INCREASE EXPENSE	Preserve remaining funds from Nuriootpa High School fundraising for Sister City Texas trip	$ 11,920.00
Community Programs and Development	Community Development	Staff Training - Seminar/Conference Fees	TRANSFER	Transferring $2000 from Cost Centre 3710 Volunteer Resource Centre to Cost Centre 3130 Community Development.	$ 2,000.00
Waste Services	Disposal and Collection - Garbage	Staff Training - Seminar/Conference Fees	INCREASE EXPENSE	Additional budget required for Ignite Program	$ 400.00
Waste Services	Collection and Disposal - Green Organic	Staff Training - Seminar/Conference Fees	INCREASE EXPENSE	Additional budget required for Ignite Program	$ 400.00
Waste Services	Collection and Disposal- Recyclables	Staff Training - Seminar/Conference Fees	INCREASE EXPENSE	Additional budget required for Ignite Program	$ 400.00
Community Safety	Other Animal Control	Contractors - Pest Control Services	INCREASE EXPENSE	Current expense includes last year late lodgment of invoice by contractor.	$ 1,104.48
Gallery	Barossa Gallery - Workshops	Contractors - Other Services	DECREASE EXPENSE	To offset decreased revenue in 3445-1605-41576	-$ 1,500.00
Gallery	Barossa Gallery - Artist Residency	Direct Purchases - Other	DECREASE EXPENSE	Decrease to align with reduced donation total	-$ 1,000.00

Attachment 1

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q1
Library Services	Library: Administration	Software - Annual Licence Fees	DECREASE EXPENSE	Reduction in OneCard maintenance fee	-$ 585.60
Library Services	Library: Administration	Direct Purchases - Online books/databases etc	INCREASE EXPENSE	Increase and correction to PLS levies	$ 38,969.00
Health Services	Assessment and Advice - Health	Legal Fees	INCREASE EXPENSE	Additional budget needed for ongoing legal matter	$ 20,000.00
Community Services	Volunteer Resource Centre	Staff Training - Seminar/Conference Fees	TRANSFER	Transferring $2,000 from cost centre 3710 Volunteer Resource Centre to cost centre 3130 Community Developmennt.	-$ 2,000.00
Environment Education	Environmental Education and Awareness	Staff Training - Seminar/Conference Fees	TRANSFER	Move $2.4k to 4015-61223, $1.2k to 61208 and $400 to 61210	-$ 4,000.00
Environment Education	Environmental Education and Awareness	Direct Purchases - Signs	TRANSFER	Many of our signs are faded and not legible	$ 1,200.00
Environment Education	Environmental Education and Awareness	Direct Purchases - Stationery	TRANSFER	Printer cartridges, laminating pouches for workshops, etc.	$ 400.00
Environment Education	Environmental Education and Awareness	Direct Purchases - Other	TRANSFER	Additional Direct Purchasing	$ 2,400.00
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases - Canteen Purchases	INCREASE EXPENSE	As required for volunteers. Offset by increased seedling sales revenue.	$ 500.00
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases - Stationery	INCREASE EXPENSE	As required. Offset by increased seedling sales revenue.	$ 1,800.00
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases - Weed/Pest Chemicals	INCREASE EXPENSE	As required. Offset by increased seedling sales revenue.	$ 500.00
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases - Fertiliser	INCREASE EXPENSE	As required. Offset by increased seedling sales revenue.	$ 291.00
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases - Mulch/Loam	INCREASE EXPENSE	Increased soil required for increased plant production. Offset by increased seedling sales revenue.	$ 4,431.50
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases- Plants/Shrubs	INCREASE EXPENSE	Purchase additional seed and new plant stock for species (genetic) diversity. Offset by increased seedling sales revenue.	$ 1,000.00
Barossa Bushgardens	Bushgardens:Nursery Expenditure	Direct Purchases - Other	INCREASE EXPENSE	Pots/trays/sand supplies; irrigation and nursery items. Offset by increased seedling sales revenue.	$ 5,000.00

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q1
Barossa Bushgardens	Bushgardens: Site expenditure	Contractors - Plant/Machinery Servicing	INCREASE EXPENSE	$782 transferred from 63401 and additional budget requested of $418. Offset by increased seedling sales revenue.	$ 1,200.00
Barossa Bushgardens	Bushgardens: Site expenditure	Contractors - Other Services	INCREASE EXPENSE	Increased expense associated with Healing Country with Fire grant. Offset by grant funding revenue received.	$ 3,636.36
Barossa Bushgardens	Bushgardens: Site expenditure	Direct Purchases - Canteen Purchases	INCREASE EXPENSE	Transfer from 63401 $1320. Offset by increased seedling sales revenue.	$ 1,320.00
Barossa Bushgardens	Bushgardens: Site expenditure	Direct Purchases - Assets < $5,000	INCREASE EXPENSE	24/25 budget was $3152 25/26 no budget allocation; therefore increased budget to $3500 as necessary. Offset by increased seedling sales revenue.	$ 3,500.00
Barossa Bushgardens	Bushgardens: Site expenditure	Direct Purchases - Vehicle/Machine Parts	INCREASE EXPENSE	Budget required for mower blades etc. $300. Offset by increased seedling sales revenue.	$ 300.00
Barossa Bushgardens	Bushgardens: Site expenditure	Direct Purchases - Irrigation supplies	INCREASE EXPENSE	Budget requested due to drought. Offset by increased seedling sales revenue.	$ 820.00
Barossa Bushgardens	Bushgardens: Site expenditure	Direct Purchases - Weed/Pest Chemicals	INCREASE EXPENSE	Herbicide needed. Offset by increased seedling sales revenue.	$ 150.00
Barossa Bushgardens	Bushgardens: Site expenditure	Direct Purchases - Loose tools	INCREASE EXPENSE	No budget allocated but required. Offset by increased seedling sales revenue.	$ 600.00
Barossa Bushgardens	Bushgardens: Site expenditure	Energy Costs - Fuel & Lubricants	INCREASE EXPENSE	Increased to $1000 for fuel mower, wipper snipper etc. Offset by increased seedling sales revenue.	$ 435.15
Barossa Bushgardens	Bushgardens: Site expenditure	General - Advertising	DECREASE EXPENSE	Move $1320 to 61203 and Move $782 to 61137	-$ 2,102.30
Barossa Bushgardens	Bushgardens: Site expenditure	IT - Internet Corporate	INCREASE EXPENSE	BBG website and domain costs annually. Offset by increased seedling sales revenue.	$ 560.00
Barossa Bushgardens	Bushgardens: Site expenditure	Subscriptions/Memberships	INCREASE EXPENSE	Landcare SA subscription. Offset by increased seedling sales revenue.	$ 200.00

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q1
Works Operating	Parks & Gardens Services	Direct Purchases - Other	INCREASE EXPENSE	APA funded remediation works	$ 22,732.50
Works Operating	Roadside Management - Trees/Weeds	Contractors - Tree Trimming Services	INCREASE EXPENSE	$23,000 reduction transfer for tree management salary support offset by savings in contractors - $60,000 increase for williamstown oval tree removal approved by Council 21/10/2025	$ 37,000.00
Works Operating	Works Admin	Contractors - Other Services	INCREASE EXPENSE	Angaston bowling club seal costs	$ 58,391.00
Various	Various	Insurance - Buildings & Contents	INCREASE EXPENSE	Actual insurance outcomes - assets	$ 42,144.00
Various	Various	Insurance - Income Protection Insurance	DECREASE EXPENSE	Actual insurance outcomes - income protection	-$ 71,553.00
Various	Various	Insurance - Public Liability	INCREASE EXPENSE	Actual insurance outcomes - mutual liability	$ 23,967.00
Various	Various	Insurance - Vehicle Insurance	DECREASE EXPENSE	Actual insurance outcomes - motor vehicle	-$ 6,249.00
Materials, Contract and Other Expenses				***Note 9***	***$ 186,682.09***
Depreciation, Amortisation and Impairment				***Note 10***	***$ -***
Finance Services	Financial Services	Cash Advance Interest - LGFA	DECREASE EXPENSE	Savings in interest budget prediction based on cash flow outcomes at Q1	-$ 76,739.00
Finance Costs				***Note 11***	***-$ 76,739.00***
Total adjustments to operating expenses					***$ 473,097.74***
NET TOTAL - Operating Adjustments					***$ 1,448,983.49***

Detailed Q1 Budget Adjustments for the 2025-26 Financial Year – Capital Budget

Asset #	Description	Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q1
Capital expenditure on renewal and replacement of existing assets					
200068	Angaston Town Hall and Library	Capital Exp Structures - Contractors	Quotation came in under - transferring to REX for additional works	DECREASE EXPENSE	-$ 38,500.00
200090	Public Toilet Renewal Program	Capital Exp Bldgs - Other	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	-$ 4,913.00
301100	Peppertree Grove Estate - Stockwell, Footpath	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	-$ 30,000.00
301112	Park Street Angaston – Footpath	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	-$ 50,000.00
306252	ROAD SEAL,BAIRD ST,NURIOOTPA	Capital Exp Structures - Contractors	Transfer within road reseal program	TRANSFER	-$ 114,118.00
306360	ROAD SEAL,FIFE ST,ANGASTON	Capital Exp Structures - Contractors	Transfer within road reseal program	TRANSFER	$ 38,786.00
306501	ROAD SEAL, LIGHT PASS ROAD, NURIOOTPA	Capital Exp Structures - Contractors	Transfer within Road Reseal program	TRANSFER	-$ 52,315.00
306661	ROAD SEAL,RIFLE RANGE RD,ANGASTON	Capital Exp Structures - Contractors	Transfer with Road Reseal program	TRANSFER	$ 5,851.00
308610	FOOTPATH, DUCK PONDS RD, STOCKWELL	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	$ 20,400.00
308636	FOOTPATH, EVANS ST, ANGASTON	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	-$ 50,000.00
308648	FOOTPATH, FIFTH ST, NURIOOTPA	Capital Exp Structures - Contractors	Transfer within Footpath Program	TRANSFER	$ 20,000.00
308692	FOOTPATH, GRAMP AVE, ANGASTON	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	-$ 12,000.00
308737	FOOTPATH, JUBILEE AVE, ANGASTON	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	-$ 25,000.00
308766	FOOTPATH, KINDLER AVE, NURIOOTPA	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	-$ 20,000.00
308847	FOOTPATH, MURRAY STREET, ANGASTON	Capital Exp Structures - Contractors	Transfer within Footpath Program	TRANSFER	$ 23,300.00
308857	FOOTPATH, NELDNER AVE, ANGASTON	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	$ 14,000.00
308863	FOOTPATH, NORTH ST, ANGASTON	Capital Exp Structures - Contractors	Transfer with Footpath Program	TRANSFER	$ 5,000.00
308886	FOOTPATH, PARK RD, ANGASTON	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	$ 6,000.00
309067	FOOTPATH, VALLEY RD, ANGASTON	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	-$ 60,000.00
311459	KERB,GILBERT ST,LYNDOCH	Capital Exp Structures - Contractors	Transfer $69,000 to Keyneton Road Upgrade as per Council report 21 October 2025	TRANSFER	-$ 69,000.00
311480	FOOTPATH, WILLIAM ST, LYNDOCH	Capital Exp Structures - Contractors	Transfer within Footpath Program	TRANSFER	$ 18,000.00
311539	ROAD SEAL,MARGARET ST,LYNDOCH	Capital Exp Structures - Contractors	Transfer with Road Reseal program	TRANSFER	$ 36,076.00
312166	KERB,KLEINIG ST,LYNDOCH	Capital Exp Structures - Contractors	Transfer $6,000 to Keyneton Road Upgrade as per Council report 21 October 2025	TRANSFER	-$ 6,000.00
312222	ROAD PAVE,BLACKWOOD RD,CROMER	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	-$ 106,631.00
312392	ROAD SEAL,BAROSSA CT,LYNDOCH	Capital Exp Structures - Contractors	Transfer within Road Reseal program	TRANSFER	$ 100,566.00
312392	ROAD SEAL,BAROSSA CT,LYNDOCH	Capital Exp Structures - Contractors	Transfer within Road Reseal program	TRANSFER	-$ 122,640.00
312422	Road Seal - Hermann Thumm Drive Lyndoch	Capital Exp Structures - Contractors	Transfer within Road Reseal program	TRANSFER	$ 141,697.00
312709	Road Drain,Langmeil Road,Tanunda	Capital Exp Structures - Contractors	Transfer budget from road reseal to stormwater cost centre	TRANSFER	-$ 75,000.00
312709	Road Drain,Langmeil Road,Tanunda	Capital Exp Structures - Contractors	Transfer budget from road reseal to stormwater cost centre	TRANSFER	$ 75,000.00
312758	Footpath - Queen Street Williamstown	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	$ 15,000.00
313201	ROAD SEAL, BETHANY ROAD	Capital Exp Structures - Contractors	Transfer within Road Reseal Program	TRANSFER	$ 19,795.00
313255	Road Seal - Krondorf Road Tanunda	Capital Exp Structures - Contractors	Transfer within Road Reseal program	TRANSFER	-$ 119,261.00
313264	Road Seal - Light Pass Road Tanunda	Capital Exp Structures - Contractors	Transfer within Road Reseal Program	TRANSFER	$ 32,298.00

Asset #	Description	Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q1
Capital expenditure on renewal and replacement of existing assets					
313388	Swimming Pool, BV Recreation Centre	Capital Exp Structures - Contractors	Transfer budget to the correct Cost Centre	TRANSFER	-$ 316,375.00
313388	Swimming Pool, BV Recreation Centre	Capital Exp Bldgs - Other	Transfer budget from Nuriootpa Caravan Park to The REX cost centre + Final carry over reconciliation adjustment for 2024-25 capital program.	TRANSFER	$ 296,400.00
313446	Gooden Drive - Pumps Stn	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	-$ 20,484.00
313455	Road Pave - Craneford Road Eden Valley	Capital Exp Bldgs - Other	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	-$ 94,490.89
314030	FOOTPATH, MURRAY ST, EDEN VALLEY	Capital Exp Structures - Contractors	Transfer within Footpath Program	TRANSFER	$ 17,580.00
314211	KERB, COWARD STREET, NURIOOTPA	Capital Exp Structures - Contractors	Transfer with Road resealing program	TRANSFER	$ 33,078.00
314272	KERB, MAGNOLIA STREET, TANUNDA	Capital Exp Structures - Contractors	Transfer $25,000 to Keyneton Road Upgrade as per Council report 21 October 2025	TRANSFER	-$ 25,000.00
314314	FOOTPATH, LYNDOCH VALLEY ROAD, LYNDOCH	Capital Exp Structures - Contractors	Transfer within Footpath Program	TRANSFER	$ 12,000.00
314315	FOOTPATH, HOSPITAL ROAD, MOUNT PLEASANT	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	$ 8,520.00
314317	Footpath - Melrose Street Mount Pleasant	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	$ 14,840.00
314341	FOOTPATH, RADFORD ROAD, ANGASTON	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	-$ 20,000.00
314344	FOOTPATH, ELIZA STREET, WILLIAMSTOWN	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	-$ 3,000.00
314359	ROAD SEAL, KEYNETON ROAD, EDEN VALLEY	Capital Exp Structures - Contractors	Transfer $100,000 from Magnolia Road, Gilbert Street and Kleinig Street Kerb Upgrades as per Council meeting on 21 October 2025	TRANSFER	$ 100,000.00
314380	ROAD SEAL, LILLY FARM ROAD, TANUNDA	Capital Exp Structures - Contractors	Transfer within Road Reseal program	TRANSFER	$ 13,797.00
314832	GOODEN DRIVE RISING MAIN EXTENSION, NURIOOTPA	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	-$ 2,190.00
314853	ROAD SEAL, GROCKE ROAD, TANUNDA	Capital Exp Structures - Contractors	Transfer with road resealing program	Transfer	-$ 5,784.00
314988	ROAD SEAL, GORDON STREET, LYNDOCH	Capital Exp Structures - Contractors	Transfer within Road Reseal program	TRANSFER	-$ 37,796.00
600035	FOOTPATH, NOSKE STREET, LYNDOCH	Capital Exp Structures - Contractors	Transfer with Footpath Program	TRANSFER	-$ 15,000.00
600467	ROAD SEAL, NITSCHKE ROAD, KRONDORF	Capital Exp Structures - Contractors	Transfer within Road Reseal program	TRANSFER	$ 1,970.00
601233	Library Books	Capital Exp - Plant and Equipment	Reflects increase in PLS levies on materials grant	DECREASE EXPENSE	-$ 40,480.00
601262	Footpath Renewal Budget	Capital Exp Structures - Contractors	Transfer within Footpath Program	TRANSFER	$ 40,360.00
601263	Road Reseal Budget	Capital Exp Structures - Contractors	Transfer within Road Reseal Program	TRANSFER	$ 90,973.00
601280	The Rex (Barossa Aquatic & Fitness Centre)	Capital Exp Structures - Contractors	Finalisation of roof resealing.	INCREASE EXPENSE	$ 38,500.00
601293	Bridge Renewal	Capital Exp Structures - Contractors	Transfer $50,165 to Moss Smith Road Bridge	TRANSFER	-$ 50,165.00
601404	Minor Plant Renewal	Capital Exp - Plant and Equipment	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	-$ 23,582.00
601593	Tanunda Recreation Park - Project Work	Capital Exp Structures - Contractors	Transfer within Footpath Program. $50k for perimeter path around oval and $10k for path from carpark to Kegel Club	TRANSFER	$ 60,000.00
601619	Senior Manager Infrastructure and Environmental Services	Capital Exp - Plant and Equipment	Trf from 601795	TRANSFER	$ 4,300.00
601688	Nuriootpa Waste Water Treatment Plant Control System	Capital Exp Structures - Contractors	Transfer Budget to 601303 correct project within same business area	TRANSFER	-$ 1,450,969.00
601795	Subaru - Forester MY22 2.5i Premium - Manager Organisation	Capital Exp - Plant and Equipment	Trf to 601619 to cover additional purchase costs	TRANSFER	-$ 4,300.00
650564	Water reuse infrastructure	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	$ 2,450.00
Capital expenditure on renewal and replacement of assets				***Note 12***	***-$ 1,758,456.89***
Asset sales adjustments/capital income					
Proceeds from sale of replaced assets				***Note 13***	***$ -***
NET TOTAL - Asset renewal/replacement adjustments					**-$ 1,758,456.89**

Capital expenditure on new and upgraded assets					
200074	Computer Hardware Refresh 2025	Capital Exp - Plant and Equipment	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	$ 9,740.06
200100	Kegel Club - clubrooms rebuild	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	-$ 38,415.00
200143	New Dual Cab Truck for Openspaces	Capital Exp - Plant and Equipment	Trf from 601267	TRANSFER	$ 18,520.00
311594	Williamstown - Lagoon	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	-$ 12,711.00
313307	ROAD SEAL,SIEGERSDORF RD,TANUNDA	Capital Exp Structures - Contractors	Transfer within Road Reseal program	TRANSFER	-$ 78,973.00
313744	Moss Smith Road Bridge	Capital Exp Structures - Contractors	Transfer $32,258 from Robin Bridge gabions and $17,906 from Bridges Unallocated - both in 610293 and amend estimated carry over add $5291	TRANSFER	$ 55,455.95
400696	Play Equipment - Eden Valley Playground	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	-$ 16,720.00
401464	Enterprise Resource Planning (ERP) project	Capital Exp Structures - Contractors	Funds transferred from general ICT Project pool as per ERP Project Year 1 Council Approval.	TRANSFER	-$ 50,705.00
401464	Enterprise Resource Planning (ERP) project	Capital Exp - Plant and Equipment	Funds transferred from general ICT Project pool as per ERP Project Year 1 Council Approval.	TRANSFER	$ 330,675.00
401464	Enterprise Resource Planning (ERP) project	Capital Exp - Salaries	Funds transferred from general ICT Project pool as per ERP Project Year 1 Council Approval.	TRANSFER	$ 39,325.00
600500	NCPA - Main Oval Lighting Upgrade	Capital Exp Structures - Contractors	Reduction of costs - tender lower than budget as per Council resolution October 2025	DECREASE EXPENSE	-$ 102,521.00
600607	Lyndoch WWTP - Building	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	$ 12,268.00
601087	Yettie Road Construction	Capital Exp Structures - Contractors	Grant funding not achieved for this project rolling project forward to 2026-27	DECREASE EXPENSE	-$ 1,000,000.00
601113	Play Equipment - Springton Oval	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	-$ 8,099.00
601230	Volunteer Centre - Barossa Bushgardens	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	-$ 13,442.00
601267	New Skidsteer	Capital Exp - Plant and Equipment	Trf to 200143	TRANSFER	-$ 18,520.00
601303	Nuriootpa WWTP	Capital Exp Structures - Contractors	Budget transferred from 601688 + Final carry over reconciliation adjustment for 2024-25 capital program.	TRANSFER	$ 1,407,793.00
601594	Creative Industries Centre - The Big Project	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program and recasting expenses for revised build program $10.329m now will be expended in 2026-27 not 2025-26	DECREASE EXPENSE	-$ 10,336,137.00
601660	Angaston Ovals Lighting Upgrades	Capital Exp Structures - Contractors	Reduction of costs - tender lower than budget as per Council resolution October 2025	DECREASE EXPENSE	-$ 102,521.00
601741	NCPA - Nurioootpa Soccer Civil Infrastructure	Capital Exp Structures - Contractors	Transfer within Footpath program	TRANSFER	$ 10,000.00
601777	ICT Software / Hardware	Capital Exp - Plant and Equipment	Funds transferred to ERP project as per Council approval.	TRANSFER	-$ 279,970.00
601777	ICT Software / Hardware	Capital Exp - Salaries	Funds transferred to ERP Project as per Council Approval.	TRANSFER	-$ 39,325.00
601788	Lyndoch Recreation Park Redevelopment	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	-$ 220,861.00
601799	Signage Track System in townships	Capital Exp Structures - Contractors	Final carry over reconciliation adjustment for 2024-25 capital program.	CARRYOVER EXPENSE	$ 17,455.00
Capital expenditure on new and upgraded assets				***Note 14***	**-$ 10,417,687.99**

Attachment 1

Asset #	Description	Account	Reason for Budget Adjustment	Type of Adjustment	2025-26 Adjustment Q1
N/A	Creative Industries	Capital Grant - Other	Balance of grant $2.088M will be in received in 2026-27 now.	DECREASE REVENUE	$ 2,088,300.00
N/A	Sealed Roads - Repair/Maintenance	Capital Grant - Other	Grant not successful for Yetti Road rolling job forward to 26/27	DECREASE REVENUE	$ 660,000.00
N/A	Community Assets & Facilities	Capital Contributions - Other	Less contribution to be received due to tender outcome being significantly below	DECREASE REVENUE	$ 244,609.00
N/A	Barossa Aquatic & Fitness Centre 'The Rex'	Capital Grant - Other	Funding to be received from Community Energy Upgrades Fund for Rex	INCREASE REVENUE	-$ 148,200.00
Amounts received specifically for new and upgraded assets				***Note 15***	**$ 2,844,709.00**
Asset disposal and fair value adjustments				***Note 16***	**$ -**
NET TOTAL - Asset new/upgrade adjustments					**-$ 7,572,978.99**
NET TOTAL - Capital adjustments					**-$ 9,331,435.88**

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

Statement of Comprehensive Income

for the year ending 30 June 2026

	Budget Adjustment Notes	Original Full Year Budget ($'000)	Actuals as at 30 Sep 2025 ($'000)	Budget Adjustments Quarter 1 ($'000)	Proposed Full Year Revised Budget ($'000)
Income					
Rates	1	42,019	41,934	97	42,116
Statutory Charges	2	907	240	-	907
User Charges	3	4,178	420	20	4,198
Grants, Subsidies and Contributions	4	4,853	716	(1,190)	3,663
Investment Income	5	166	20	-	166
Reimbursements	6	155	48	79	234
Other Income	7	622	194	18	640
Net Gain – Joint Ventures and Associations		-	-	-	-
Total Revenues		52,900	43,572	(976)	51,924
Expenses					
Employee Costs	8	20,211	4,345	363	20,574
Materials, Contracts and Other Expenses	9	19,354	4,891	187	19,541
Depreciation, Amortisation and Impairment	10	11,615	2,904	-	11,615
Finance Costs	11	1,898	317	(77)	1,821
Net Loss – Joint Ventures and Associations		-	-	-	-
Total Expenses		53,078	12,457	473	53,551
Operating Surplus / (Deficit)		(178)	31,115	(1,449)	(1,627)
Physical Resources Received Free of Charge		2,400	-	-	2,400
Asset Disposal and Fair Value Adjustments	16	(915)	-	-	(915)
Amounts Received Specifically for New or Upgraded Assets	15	5,673	979	(2,845)	2,828
Net Surplus / (Deficit)		6,980	32,094	(4,294)	2,686
Transferred to Equity Statement		-	-	-	-
Other Comprehensive Income		-	-	-	-
Changes in revaluation surplus - infrastructure, property, plant and equipment		-	-	-	-
Infrastructure, property, plant and equipment		-	-	-	-
Total Other Comprehensive Income		-	-	-	-

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 30 September 2025		
	Adjusted Actual	Adopted Budget	Variance
Rates, Rebates, Fines and Interst and Legal Costs Recovered	(34,258,535)	(34,123,918)	134,617
Wastewater Collection Service Charge	(3,562,093)	(3,560,699)	1,394
Waste Collection Service Charge	(3,282,026)	(3,348,755)	(66,728)
Landscpae Levy	(831,077)	(828,505)	2,572
Licences and Fees	(327,498)	(386,999)	(59,501)
User Charges	(29,353)	(25,238)	4,115
Statutory Fines and Expiations	(4,860)	(4,183)	677
Contributions	(112,827)	(49,750)	63,077
Operating Grants	(716,118)	(1,337,458)	(621,340)
Reimbursements and Recoupments	(148,357)	(38,747)	109,611
Interest Received	(20,004)	(41,409)	(21,405)
Commercial and Caravan Park Revenue	(885,774)	(854,732)	31,042
Other Income	(107,861)	(105,812)	2,049
Total Operating Income	**(44,286,382)**	**(44,706,203)**	**(419,821)**
Wages - Council	942,880	1,187,320	244,440
Salary and Wages - NCPA	295,596	295,596	0
Salary Council	3,165,085	3,817,248	652,162
Total Employee Expenditure	**4,403,561**	**5,300,163**	**896,602**
Staff and Elected Member Training and Development	58,573	42,963	(15,611)
Contrators and Contract Management Fees	1,918,921	2,281,341	362,420
Consultant Fees	110,653	162,621	51,968
External Plant Hire	18,449	14,255	(4,194)
Computer Equipment and License Fees	318,006	375,615	57,609
Fuel	99,503	111,519	12,016
Direct Purchases	413,326	410,903	(2,422)
Electricity and Gas Expenses	453,204	433,074	(20,130)
Water Expenses	91,945	173,857	81,912
Road Materials	6,605	24,867	18,262
Depreciation	2,903,725	2,903,725	0
Interest Expenses	305,827	392,566	86,739
Bank and Other Fees	28,700	44,720	16,021
Statutory Committee Sitting Fees and Audit Expenses	(4,088)	8,130	12,218
Taxes, Levies and Registration Costs	223,371	282,914	59,543
Insurance Expenses	966,786	751,676	(215,111)

Type of Income or Expenditure	Year To Date Actual Result as at 30 September 2025		
	Adjusted Actual	Adopted Budget	Variance
Communtiy Assistance Scheme and Other Donations	**4,020**	**10,198**	**6,178**
Contributions	**364,752**	**227,311**	**(137,442)**
Elected Member Expenses	**43,484**	**83,031**	**39,548**
General Expenses	**114,183**	**120,956**	**6,773**
Other Expenses	**336,705**	**119,241**	**(217,463)**
Internal Allocations and Recoveries	**0**	**(53,123)**	**(53,123)**
Total Operating Expenses	**8,776,650**	**8,922,360**	**145,710**
Operating Result Deficit / (Surplus)	**(31,106,171)**	**(30,483,680)**	**622,491**

Please note the actual operating result represented in the above analysis will not directly balance to the financial statement reporting as it is adjusted for known material transactions still to be processed. As at 30 September 2025 the adjustments are in the following table.

Nuriootpa Centennial Park Authority Revenue	(714,611)
Nuriootpa Centennial Park Authority Salary and Wages	294,596
Nuriootpa Centennial Park Authority General Expenses	229,262
Donations Account - To Offset 2024-25 Financial Adjustment Required for End of Financial Year	200,000
Total of Impact of Adjustments in the Report	**(9,247)**
Reconciliation to Statement for Comprehensive Income	**(31,115,418)**

Attachment 1

Functional Net Operating Cost of Services Year-to-Date

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

2025-26 - Year To Date Result - Functional Result as at 30 September 2025

Function	Year To Date Actual Result as at 30 September 2025		
	Actual	Adopted Budget	Variance
Agricultural Services	77,603	74,513	(3,091)
Business Undertakings	(2,768,204)	(2,799,282)	(31,079)
Community Amenities	223,052	270,515	47,463
Community Support	244,450	(91,551)	(336,002)
Cultural Services	241,938	262,546	20,608
Economic Development	476,499	540,226	63,727
Governance	19,327	235,333	216,006
Health Services	153,039	130,199	(22,840)
Library Services	452,205	333,145	(119,060)
Other Environment	546,883	617,788	70,905
Plant Hire/Depot/Indirect	544,879	(494,140)	(1,039,019)
Public Order & Safety	32,365	46,309	13,944
Recreation	1,690,442	1,863,028	172,586
Regulatory Services	579,791	590,149	10,358
Support Services	(33,036,175)	(30,787,829)	2,248,346
Transport	1,984,157	1,124,834	(859,323)
Waste Management	(2,655,491)	(2,423,749)	231,741
Unallocated	87,067	24,286	(62,781)
Operating Result Deficit / (Surplus)	**(31,106,171)**	**(30,483,680)**	**622,491**

Attachment 1

Capital Budget Reporting – Year-To-Date

Capital Program 2025-26						
Description	2025-26 Original Full Year Budget	Q1 Proposed Budget Amendment	Q1 Proposed Revised Budget	Expenses to Date (as at 10 November 2025)	Remaining Budget	Relevant Notes
Development and Community Services	**98,487**	**-40,480**	**58,007**	**2,254**	**55,753**	
Library books	98,487	-40,480	58,007	2,254	55,753	This is an accounting change primarily reflecting the expense paid to the Public Library Board but includes a increase on the materials grant contribution payable also.
Infrastructure and Environmental Services	**30,530,732**	**-12,145,405**	**18,385,328**	**2,981,882**	**15,403,445**	
Building Renewal	**775,123**	**-56,770**	**718,353**	**116,776**	**601,576**	
Mount Pleasant Hall - Salt Damp Treatments and Repairs	18,000		18,000	16,000	2,000	
Old Union Chapel – main hall flooring renewal	42,000		42,000	0	42,000	
Tanunda CWA Hall	12,000		12,000	0	12,000	
The Rex - Carpet replacement & floor repairs and Balance Tank Lid Repairs	93,000	38,500	131,500	0	131,500	
Moculta Recreation Park	9,000		9,000	0	9,000	
Angaston Show Hall - Roof Replacement	75,000	-38,500	36,500	0	36,500	
Public Toilet Renewal Program	245,001	-4,913	240,088	0	240,088	
Williamstown Pool	30,000		30,000	0	30,000	
Office / Depot Upgrades	60,000		60,000	67,633	-7,633	
Volunteer Centre – Barossa Bushgardens	13,442	-13,442	0	0	0	
New Public Toilet Tanunda Park	63,000		63,000	0	63,000	
Kegal Club – Clubrooms Rebuild	114,680	-38,415	76,265	12,897	63,368	
Unallocated	0		0	20,247	-20,247	Actual expenses still to be allocated to project/s

Description	2025-26 Budget	Q1 Proposed Budget Amendment	Q1 Proposed Revised Budget	Expenses to Date (as at 10 November 2025)	Remaining Budget	Relevant Notes
Footpath Renewal	**625,000**	**0**	**625,000**	**133,338**	**491,662**	
Allen Street - Angaston	20,000		20,000	0	20,000	
Eliza Street - Williamstown	30,000	-3,000	27,000	21,000	6,000	
Park Street - Angaston	50,000	-50,000	0	0	0	Works where able to be completed in 2024-25 allows the brining forward of 2026-27 works to 2025-26
Kegel Club - Tanunda	10,000		10,000	0	10,000	
Barossa Valley Way - Lyndoch	40,000		40,000	0	40,000	
Kindler Avenue Bridge - Nuriootpa	20,000	-20,000	0	0	0	Works where able to be completed in 2024-25 allows the brining forward of 2026-27 works to 2025-26
Peppertree Grove Estate - Stockwell	30,000	-30,000	0	0	0	
Queen Street - Williamstown	30,000		30,000	0	30,000	
Murray Street - Angaston	20,000		20,000	25,742	-5,742	
Noske Street - Lyndoch	15,000	-15,000	0	0	0	Works where able to be completed in 2024-25 allows the brining forward of 2026-27 works to 2025-26
Evans Street - Angaston	50,000	-50,000	0	0	0	
Radford Road - Angaston	20,000	-20,000	0	0	0	Deferred grant application not successful will be assessed as part of future new footpaths program.
Valley Road - Angaston	60,000	-60,000	0	0	0	
Jubilee Ave - Angaston	25,000	-25,000	0	0	0	
Gramp Ave - Angaston	25,000	-12,000	13,000	0	13,000	
Park Road - Angaston	30,000		30,000	0	30,000	
Birdwood to Mt Pleasant Cycle and Walking Link (rubble track)	100,000		100,000	0	100,000	
Provision for treatment around Nuriootpa High School - Nuriootpa	50,000		50,000	0	50,000	
Duck Ponds Road - Stockwell	0	20,400	20,400	0	20,400	Bringing forward 2026-27 works to 2025-26
Fifth Street - Nuriootpa	0	20,000	20,000	0	20,000	
Murray Street, Angaston	0	23,300	23,300	0	23,300	

Description	2025-26 Budget	Q1 Proposed Budget Amendment	Q1 Proposed Revised Budget	Expenses to Date (as at 10 November 2025)	Remaining Budget	Relevant Notes
Neldner Ave, Angaston	0	14,000	14,000	0	14,000	
North Street - Angaston	0	5,000	5,000	0	5,000	
Park Road - Angaston	0	6,000	6,000	0	6,000	
William Street - Lyndoch	0	18,000	18,000	18,000	0	
Footpath - Queen Street Williamstown	0	15,000	15,000	0	15,000	
Murray Street - Eden Valley	0	17,580	17,580	17,642	-62	
Lyndoch Valley Road - Lyndoch	0	12,000	12,000	12,000	0	
Hospital Road - Mount Pleasant	0	8,520	8,520	10,628	-2,108	
Melrose Street - Mount Pleasant	0	14,840	14,840	14,840	0	
Tanunda Rec Park - Pathways	0	60,000	60,000	0	60,000	
Nuriootpa Soccer - Pathways	0	10,000	10,000	0	10,000	
Unallocated	0	40,360	40,360	13,487	26,873	Actual expenses still to be allocated to project/s
The Big Project, Recreation, Sport and Open Spaces	**17,028,000**	**-10,762,040**	**6,265,960**	**397,899**	**5,868,061**	
Angaston Lighting Upgrades to Ovals	440,000	-102,521	337,479	46,544	290,935	
Creative Industries Centre	15,600,000	-10,336,137	5,263,863	266,900	4,996,963	The majority of building expenses based on revised project timings will now occur in 2026-27 this amount is now being carried forward.
Nuriootpa Lighting Upgrades to Ovals	440,000	-102,521	337,479	51,723	285,756	
Barossa Park	548,000	-220,861	327,139	26,398	300,741	
Unallocated	0		0	6,334	-6,334	Actual expenses still to be allocated to project/s
Motor Vehicles, Plant and Equipment	**1,425,816**	**-23,582**	**1,402,234**	**111,292**	**1,290,942**	
Minor Plant – Depots	93,058	-23,582	69,476	35,406	34,070	
Manager Engineering Services	36,500		36,500	34,767	1,733	
Manager Health Services and Community Safety	42,000		42,000	0	42,000	
Community Safety Officer	42,000		42,000	0	42,000	

Description	2025-26 Budget	Q1 Proposed Budget Amendment	Q1 Proposed Revised Budget	Expenses to Date (as at 10 November 2025)	Remaining Budget	Relevant Notes
Community Safety Officer	42,650		42,650	0	42,650	
Director Infrastructure and Environmental Services	55,850		55,850	0	55,850	
Manager Infrastructure and Environmental Services	37,050	4,300	41,350	41,119	231	
Manager Capital Project Delivery	37,050		37,050	0	37,050	
Pool Car - Works B	28,650		28,650	0	28,650	
Director, Development and Community Services	28,650		28,650	0	28,650	
Pool Car - DCS A	28,650		28,650	0	28,650	
Pool Car - CS	34,400		34,400	0	34,400	
Manager OCP	7,700	-4,300	3,400	0	3,400	
Contingency	41,308		41,308	0	41,308	
Community Transport 4	34,400		34,400	0	34,400	
Community Transport 8	34,400		34,400	0	34,400	
Community Transport 9	36,500		36,500	0	36,500	
18 Seater Bus	300,000		300,000	0	300,000	
New dual cab truck for Open spaces	125,000	18,520	143,520	0	143,520	
New skidsteer with attachments	280,000	-18,520	261,480	0	261,480	
New Trailer for skidsteer	60,000		60,000	0	60,000	
Playgrounds and Other Recreation	**624,890**	**-44,794**	**580,096**	**198,058**	**382,038**	
Playgrounds New and Upgrade	77,500		77,500	0	77,500	
Playground Equipment Renewal	30,000		30,000	0	30,000	
Playground Replacement – Eden Valley	60,000	-16,720	43,280	123,299	-80,019	
Playground Replacement – Springton	141,015	-8,099	132,916	29,726	103,190	
The Rex Swimming Pool Heating and Upgrades	316,375	-19,975	296,400	27,136	269,264	
Unallocated	0	0	0	17,897	-17,897	Actual expenses still to be allocated to project/s

Attachment 1

<table>
<tr><th>Description</th><th>2025-26 Budget</th><th>Q1 Proposed Budget Amendment</th><th>Q1 Proposed Revised Budget</th><th>Expenses to Date (as at 10 November 2025)</th><th>Remaining Budget</th><th>Relevant Notes</th></tr>
<tr><td>Road Re-sheeting</td><td>1,801,233</td><td>-201,122</td><td>1,600,111</td><td>50,252</td><td>1,549,859</td><td></td></tr>
<tr><td>Allendale, Kalbeeba</td><td>174,380</td><td></td><td>174,380</td><td>9,497</td><td>164,883</td><td></td></tr>
<tr><td>Drogumueller, Springton</td><td>104,812</td><td></td><td>104,812</td><td>0</td><td>104,812</td><td></td></tr>
<tr><td>L Staricks, Springton</td><td>149,600</td><td></td><td>149,600</td><td>0</td><td>149,600</td><td></td></tr>
<tr><td>Cromer, Cromer</td><td>245,837</td><td></td><td>245,837</td><td>0</td><td>245,837</td><td></td></tr>
<tr><td>High Eden, Springton - Rattei to No 0659</td><td>34,521</td><td></td><td>34,521</td><td>0</td><td>34,521</td><td></td></tr>
<tr><td>High Eden, Springton - Cowell to Rattei</td><td>208,817</td><td></td><td>208,817</td><td>0</td><td>208,817</td><td></td></tr>
<tr><td>Sugar Loaf Hill, Mount McKenzie</td><td>8,502</td><td></td><td>8,502</td><td>0</td><td>8,502</td><td></td></tr>
<tr><td>Seiboths, Flaxman Valley</td><td>150,793</td><td></td><td>150,793</td><td>0</td><td>150,793</td><td></td></tr>
<tr><td>Heggies Range, Flaxman Valley</td><td>50,662</td><td></td><td>50,662</td><td>0</td><td>50,662</td><td></td></tr>
<tr><td>Berryfield, Lyndoch</td><td>108,472</td><td></td><td>108,472</td><td>0</td><td>108,472</td><td></td></tr>
<tr><td>Gruenberg, Moculta</td><td>170,447</td><td></td><td>170,447</td><td>0</td><td>170,447</td><td></td></tr>
<tr><td>Woodlands, Williamstown</td><td>74,741</td><td></td><td>74,741</td><td>0</td><td>74,741</td><td></td></tr>
<tr><td>Hamiltons Road, Springton</td><td>118,527</td><td></td><td>118,527</td><td>0</td><td>118,527</td><td></td></tr>
<tr><td>Blackwood Road Cromer</td><td>106,631</td><td>-106,631</td><td>0</td><td>0</td><td>0</td><td>Carry over no longer required completed in 24-25</td></tr>
<tr><td>Craneford Road Eden Valley</td><td>94,491</td><td>-94,491</td><td>0</td><td>0</td><td>0</td><td>Carry over no longer required completed in 24-25</td></tr>
<tr><td>Unallocated</td><td>0</td><td>0</td><td>0</td><td>40,755</td><td>-40,755</td><td>Actual expenses still to be allocated to project/s</td></tr>
<tr><td>Road Resealing</td><td>1,105,961</td><td>-15,999</td><td>1,089,962</td><td>740,319</td><td>349,643</td><td></td></tr>
<tr><td>Krondorf Road, Tanunda - Krondorf Road to Grocke Road</td><td rowspan="3">284,915</td><td rowspan="3">-119,261</td><td rowspan="3">165,654</td><td rowspan="3">107,510</td><td rowspan="3">58,144</td><td rowspan="3"></td></tr>
<tr><td>Krondorf Road, Tanunda - Grocke Road to Nitschke Road</td></tr>
<tr><td>Krondorf Road, Tanunda - Krondorf Road to Grocke Road</td></tr>
<tr><td>Grocke Road, Tanunda - Surface change - Sheed to Krondorf</td><td>20,987</td><td>-5,784</td><td>15,203</td><td>149</td><td>15,054</td><td></td></tr>
</table>

Attachment 1

Description	2025-26 Budget	Q1 Proposed Budget Amendment	Q1 Proposed Revised Budget	Expenses to Date (as at 10 November 2025)	Remaining Budget	Relevant Notes
Nitschke Road, Tanunda - Krondorf Road to 150m from Krondorf Road	19,572	1,970	21,542	149	21,393	
Lily Farm Road, Krondorf - Surface change - Spray sealed to Krondorf Road	23,512	13,797	37,309	149	37,159	
Barossa Court, Lyndoch - Barossa Valley Way to End	122,640	-22,074	100,566	106,989	-6,423	
Gordon Street, Lyndoch - Margaret Street to 81m from Robert Ross Drive	37,795	-37,795	0	149	-149	
Margaret Street, Lyndoch - William Street to Gordon Street	16,808	36,076	143,905	151,835	-7,930	
Margaret Street, Lyndoch - William Street to John Street	42,692					
Margaret Street, Lyndoch - John Street to End	48,329					
Baird Street, Nuriootpa - Macarthur Street to Flinders Street	114,118	-114,118	0	0	0	
Baird Street, Nuriootpa - Flinders Street to Francis Street West						
Baird Street, Nuriootpa - Francis Street West to Old Kapunda Road						
Siegersdorf Road, Tanunda - Surface Change-Hotmix to Light Pass Road	78,973	-78,973	0	0	0	Works incorporated with Lights Pass Road
Siegersdorf Road, Tanunda - Light Pass Road to Surface change-Spray Sealed 40m E						
Light Pass Road, Tanunda - Siegersdorf Road to Surface change-Spray Sealed 38m South	78,973	32,298	111,271	110,977	294	
Light Pass Road, Tanunda - Surface change - Hotmix to Siegersdorf Road						

Description	2025-26 Budget	Q1 Proposed Budget Amendment	Q1 Proposed Revised Budget	Expenses to Date (as at 10 November 2025)	Remaining Budget	Relevant Notes
Light Pass Road, Tanunda - Salesyard Road - Hotmix to Angaston Road	52,315	-52,315	0	0	0	
Light Pass Road, Tanunda - Angaston Road to Diagonal Road						
Rifle Range Road, Bethany - Barossa Valley Way to Surface change - sheeted 95m SE	25,725	5,851	31,576	13,108	18,468	
Hermann Thumm Drive, Lyndoch, Hermann Thumm Drive to Surface change-sheeted	132,619	141,697	274,316	126,993	147,324	
Hermann Thumm Drive, Lyndoch, Barossa Valley Way to Barritt Road						
Hermann Thumm Drive, Lyndoch, Fuss Road to Segment Limit - 1km S						
Hermann Thumm Drive, Lyndoch - Segment limit to Council Boundary						
Fife Street Angaston	0	38,786	38,786	39,683	-897	
Bethany Road	0	19,795	19,795	19,725	70	
Coward Street - Nuriootpa	0	33,078	33,078	33,522	-444	
Unallocated	5,987	90,973	96,960	29,379	67,581	Actual expenses still to be allocated to project/s
Road Construction / Reconstruction / Other	**1,750,000**	**-900,000**	**850,000**	**2,241**	**847,759**	
Keyneton Road, Eden Valley – Stage 3 of the Moculta - Keyneton Rd sealing upgrade	750,000	100,000	850,000	2,241	847,759	
Yettie Road Construction - Year 1 of 2	1,000,000	-1,000,000	0	0	0	Grant application from special local roads unsuccessful role project forward to 2026-27 and seek funding.
Kerbing Section Upgrades	**241,000**	**-100,000**	**141,000**	**33,522**	**107,478**	
Gramp Ave - Angaston	20,000		20,000	0	20,000	
Murray Street - Angaston	18,000		18,000	0	18,000	
Magnolia Street - Tanunda	25,000	-25,000	0	0	0	

Description	2025-26 Budget	Q1 Proposed Budget Amendment	Q1 Proposed Revised Budget	Expenses to Date (as at 10 November 2025)	Remaining Budget	Relevant Notes
Melrose Street - MT PLEASANT	52,000		52,000	0	52,000	
Murray Street, Tanunda	51,000		51,000	0	51,000	
Gilbert Street, Lyndoch	69,000	-69,000	0	0	0	
Kleinig Street Lyndoch	6,000	-6,000	0	0	0	
Unallocated	0		0	33,522	-33,522	Actual expenses still to be allocated to project/s
Bridges	**296,018**	**5,291**	**301,309**	**448**	**300,861**	
Project - Glen Gillian Bridge, Williamstown - Repair	60,000		60,000	0	60,000	
Project - Springton Road Bridge (Portuguese Bridge), Mount Crawford - Repair	90,000		90,000	0	90,000	
Project - Robin Bridge Nuriootpa, Repair gabion rock system	100,000	-32,259	67,741	0	67,741	
Moss Smith Road Bridge Design	28,112	55,456	83,568	448	83,120	
Unallocated Contingency	17,906	-17,906	0	0	0	
Stormwater	**539,888**	**0**	**539,888**	**19,358**	**520,530**	
Project - Stormwater Inlet Capacity Upgrade, Langmeil Road / Basedow Creek, Tanunda	75,000		75,000	2,600	72,400	
Project - Stormwater Culvert Crossing - Trial Hill Road, Pewsey Vale	65,000		65,000	149	64,851	
Project - Stormwater Culvert Crossing - Pimpala Road, Cockatoo Valley	120,000		120,000	149	119,851	
Project - Stormwater kerbing and SEP - 145 Murray Street, Nuriootpa	17,120		17,120	16,459	661	
Project - Williamstown Ped Footbridge - Williamstown	35,000		35,000	0	35,000	
Calton Road to Hameister Court Drainage, Kalbeeba	227,768		227,768	0	227,768	

Attachment 1

Description	2025-26 Budget	Q1 Proposed Budget Amendment	Q1 Proposed Revised Budget	Expenses to Date (as at 10 November 2025)	Remaining Budget	Relevant Notes
Streetscaping	**91,500**	**0**	**91,500**	**29,425**	**62,075**	
Streetscaping	91,500		91,500	29,425	62,075	
Community Wastewater Management System (CWMS)	**3,490,803**	**-63,843**	**3,426,960**	**1,022,881**	**2,404,078**	
Network Pump Station	400,000		400,000	10,070	389,930	
Rising mains and Infrastructure	178,032		178,032	0	178,032	
Nuriootpa Waste Water Treatment Plant	1,450,969	-43,176	1,407,793	953,520	454,273	
Springton Waste Water Treatment Plant	251,850		251,850	192	251,658	
Stockwell WWTP Reuse Lagoon 2	240,000		240,000	0	240,000	
Williamstown Lagoons	55,000	-12,711	42,289	5,019	37,270	
Gooden Drive Pump Station and Rising Main Extension	266,783	-2,190	264,593	8,492	256,100	
Gooden Drive Pump Station and Rising Main Extension	277,000	-20,484	256,516	1,525	254,991	
Nuriootpa Site 2 – Reuse – Pump Station	83,480		83,480	0	83,480	
Tanunda Gravity Mains Renewal	120,000		120,000	0	120,000	
Tanunda Lagoon & Infrastructure Aerator Reconditioning	65,840		65,840	0	65,840	
Water Reuse Infrastructure	39,850	2,450	42,300	0	42,300	
Operation Emergency IP and Manhole Repairs/Replacement	30,000		50,000	12,148	37,852	
Operation Emergency Drain Repairs	20,000					
Operation Construction of New Inspection Points	12,000		12,000	11,900	100	
Lyndoch WWTP - Building	0	12,268	12,268	0	12,268	Additional 2024-25 carry over.
Unallocated	0		0	20,017	-20,017	Actual expenses still to be allocated to project/s
Other	**17,037**	**17,455**	**34,492**	**654**	**33,838**	
Signage Trak System	17,037	17,455	34,492	654	33,838	

Description	2025-26 Budget	Q1 Proposed Budget Amendment	Q1 Proposed Revised Budget	Expenses to Date (as at 10 November 2025)	Remaining Budget	Relevant Notes
Project Management Costs for Capital Projects	**718,464**	**0**	**718,464**	**125,418**	**593,046**	
Project Management Costs	718,464	0	718,464	125,418	593,046	
Corporate Services and Business Innovation	**1,358,571**	**9,740**	**1,368,311**	**698,292**	**670,019**	
Telecommunications refresh	167,800		167,800	0	167,800	
Mobile Refresh	32,425		32,425	0	32,425	
TechnologyOne Upgrades	50,705	279,970	330,675	57,352	273,323	
TechnologyOne Upgrades - Project Management Costs	0	39,325	39,325	0	39,325	
Hardware Refresh – Purchase Current Contract Out	279,000		279,000	272,791	6,209	
Hardware Refresh	350,000	9,740	359,740	346,704	13,036	
Asset Management System Hardware Purchases	16,139		16,139	13,527	2,612	
Defibrillator (approximately 20 required to meet new legislative requirements)	60,000		60,000	0	60,000	
Core System Replacement Year 1 of 3	363,177	-279,970	83,207	7,919	75,289	
Core System Replacement Project Management Costs	39,325	-39,325	0	0	0	
Nuriootpa Centennial Park Authority	**1,265,733**	**0**	**1,265,733**	**0**	**1,265,733**	
Camp Kitchen	170,000		170,000	0	170,000	
Contribution to Lighting Upgrades	175,733		175,733	0	175,733	
Nuriootpa Netball and Tennis Court Reconstruction (subject to grant funding)	920,000		920,000	0	920,000	
Grand total	**33,253,523**	**-12,176,144**	**21,077,378**	**3,682,429**	**17,394,949**	