



The Barossa Council

NOTICE OF SPECIAL COUNCIL MEETING

Notice is hereby given that a Special Meeting of Council
will be held on Wednesday 15 May 2019,
in the Council Chambers, 43 – 51 Tanunda Road, Nuriootpa,
commencing at 5.30pm

Martin McCarthy
CHIEF EXECUTIVE OFFICER
THE BAROSSA COUNCIL

A G E N D A

1. THE BAROSSA COUNCIL

- 1.1 Welcome by Mayor Lange - meeting declared open
- 1.2 Present
- 1.3 Leave of Absence
- 1.4 Apologies for Absence
- 1.5 Notice of Motion

2. DEBATE AGENDA

2.1 EXECUTIVE SERVICES - FINANCE

- 2.1.1 Budget Update (as at 31 March 2019) 2
- 2.1.2 Draft Annual Budget & Business Plan 2019/20 and annual review of the Long Term Financial Plan 2019/20 to 2028/29 28

2.2 WORKS AND ENGINEERING

- 2.2.1 Funding Deed – Heavy Vehicle safety and Productivity Programme – Round Six – Barossa Freight Route – Carrara Hill Road and Stockwell Road – Nuriootpa - Intersection 83

Nil

3. CONFIDENTIAL AGENDA

Nil

4. NEXT MEETING

4.1 Tuesday 21 May 2019 at 9.00am

5. CLOSURE

SPECIAL COUNCIL MEETING

EXECUTIVE SERVICES

FINANCE

15 MAY 2019

2.1 DEBATE AGENDA – FINANCE

2.1.1

BUDGET UPDATE (AS AT 31 MARCH 2019)

B7181

Author: Senior Accountant

PURPOSE

The Budget Update for 2018/19 (as at 31 March 2019) is attached for Council consideration and adoption of budget variations.

RECOMMENDATION

That the Budget Update for 2018/19 (as at 31 March 2019) be received and the budget variations including carried forwards and reserve transfers contained therein be adopted.

REPORT

Discussion

The report provides information as to the financial position of Council, containing budget update reports which include Executive Summary, Uniform Presentation of Finances, Key Performance Indicators, Summary of Operating Budget Variance Adjustments and Summary of Capital Budget Variance Adjustments.

The proposed variances between the original budget and this budget update are listed on the operating and capital budget adjustment pages. The report also includes details of new initiatives and capital expenditure adjustments.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1: Budget Update (as at 31 March 2019)

Policy

Budget & Business Plan and Review Policy

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan



How We Work – Good Governance

- 6.2 Ensure that Council's policy and process frameworks are based on principles of sound governance and meet legislative requirements.
- 6.3 Align operational strategy to strategic objectives and measure organisational performance to demonstrate progress towards achieving our goals.
- 6.4 Ensure that decisions regarding expenditure of Council's budget are based on an assessment of whole of life costs, risks associated with the activity and advice contained within supporting plans.

- 6.9 Provide access to Council's plans, policies and processes and communicate with the community in plain English.
- 6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

Legislative Requirements

Local Government Act 1999 Sect 123 (13)

Local Government (Financial Management) Regulations 2011 Regulation 9(1)(b)

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Financial

To enable Council to make effective and strategic financial decisions, a regular up to date high level financial report is provided. This report contains budget adjustments for decisions Council has made since the last review and other adjustments to meet financial changes in capital and/or operational areas. The document contains comments and implications for the Long Term Financial Plan as a result of this review.

COMMUNITY CONSULTATION

Community Consultation was part of the original budget adoption process in June 2018, as per legislation. This report is advising Council of the financial position as at 31 March 2019 compared to that budget.



Annual Budget and Business Plan 2018/19

Budget Update - Quarterly

As at 31 March 2019

Budget Update Report

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Annual Business Plan Report

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Executive Summary

This report is a Budget Update as at 31 March 2019 for the 2018/19 financial year pursuant to Regulations 7, 9 and 10 of the Local Government (Financial Management) Regulations 2011 under the Act. Unless otherwise indicated figures shown are for the 2018/19 financial year and the variance report comparison is actual to original budget.

The proposed Revised Budget adjustments include a number of 'one-off' variations shown as Favourable or Unfavourable. Only larger variances are highlighted below. For further details and information on the note numbers refer to variance adjustments on pages 5 and 7-17 within this report.

Notes 1 – 7 Operating Income

Department	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 3	Favourable/ Unfavourable	Carry Forward
Health	Conduct Immunisation Clinics	Immunisation Fees	Reduction to income	25,000	Unfavourable	
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Caravan Park - Cabin Fees	Reduction to income	97,929	Unfavourable	
Barossa Bushgardens	Bushgardens Open Space Funded Project	Operating Grant - Other	Reduction to income	27,500	Unfavourable	
Community Services - Home Assist	Home Assist Scheme - Administration	Operating Grant - Other	Addition to income	(23,335)	Favourable	
Financial Services	Administer Council investments	Interest Earned (LG Finance Auth.)	Addition to income	(27,000)	Favourable	
Works Administration	Engineering Services - Miscellaneous	Other Income - Miscellaneous	Addition to income	(21,300)	Favourable	

Notes 8 – 11 Operating Expenditure

Department	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 3	Favourable/ Unfavourable	Carry Forward
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Wages (Committees staff)	Addition to expenditure	33,577	Unfavourable	
Works Administration	Engineering Services - Miscellaneous	Salaries - Works Admin Staff	Transfer from expenditure	(55,000)	Favourable	
Works Administration	Engineering Support Services - Miscellaneous	Salaries - Works Admin Staff	Transfer from expenditure	(45,000)	Favourable	
Building	Provide Building advice	Salaries - Environmental Services staff	Transfer from expenditure	(36,594)	Favourable	
Executive Services	Procurement Shared Services	Salaries - Executive Services staff	Transfer to expenditure	26,900	Unfavourable	
Organisational Development	Business Excellence Program	Salaries - Executive Services staff	Transfer from expenditure	(26,900)	Favourable	
Waste Services	Hard Waste	Contractors - Waste Disposal Services	Carried forward expenditure	(20,000)	Favourable	to 2019/20
Works Operating	Parks and Gardens - Grass/Lawn/Tree/Shrub Maintenance	Contractors - Lawn Mowing/Grass slashing	Transfer from expenditure	(30,000)	Favourable	
Works Operating	Roadsides - Tree/Shrub Maintenance	Contractors - Tree Trimming Services	Transfer from expenditure	(20,000)	Favourable	
Works Operating	Roadsides - Tree Trimming	Contractors - Tree Trimming Services	Transfer to expenditure	30,000	Unfavourable	
Works Operating	Road Seal - Linemarking	Contractors - Linemarking Services	Transfer to expenditure	25,472	Unfavourable	
Works Operating	Machine/Vehicle/Equipment - Repair	Contractors - Plant/Machinery Servicing	Transfer to expenditure	55,000	Unfavourable	
Community Services - Home Assist	Home Assist Scheme - Administration	Contractors - Community Service Program pro	Addition to expenditure	28,335	Unfavourable	
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Contractors - Other Services	Reduction to expenditure	(30,000)	Favourable	
Offices and Community Facilities	Recreation Park - Talunga (Mount Pleasant)	Contractors - Other Services	Transfer to expenditure	20,194	Unfavourable	
Works Administration	Works Asset Management Plan	Contractors - Other Services	Transfer from expenditure	(130,000)	Favourable	
Works Operating	Maintenance- Miscellaneous Land/Structures/Equipment/Fence	Contractors - Other Services	Transfer to expenditure	20,000	Unfavourable	
Works Operating	Footpath - Repair	Contractors - Other Services	Transfer to expenditure	25,000	Unfavourable	
Works Operating	Roads - Grade/resheet road shoulders	Contractors - Other Services	Transfer to expenditure	29,190	Unfavourable	

Executive Summary (continued)

Notes 8 – 11 Operating Expenditure (continued)

Department	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 3	Favourable/ Unfavourable	Carry Forward
Works Operating	Sealed Roads - Patch/repair	Contractors - Other Services	Transfer to expenditure	125,000	Unfavourable	
Works Operating	Signs - Repair/replace	Contractors - Other Services	Transfer from expenditure	(20,000)	Favourable	
Barossa Bushgardens	Bushgardens Open Space Funded Project	Contractors - Other Services	Reduction to expenditure	(40,500)	Favourable	
Barossa Visitor Centre	Barossa Visitor Centre/Library Upgrade Project	Contractors - Other Services	Addition to expenditure	84,412	Unfavourable	
Works Operating	Parks and Gardens - Grass/Lawn/Tree/Shrub Maintenance	Contractors - Works Contract Labour Staff	Transfer to expenditure	45,000	Unfavourable	
Works Administration	Engineering Services - Miscellaneous	Consultants - Civil Engineering	Addition to expenditure	26,400	Unfavourable	
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Consultants - Other	Addition to expenditure	32,000	Unfavourable	
Health	Conduct Immunisation Clinics	Consultants - Other	Reduction to expenditure	(25,000)	Favourable	
Works Administration	Engineering Support Services - Miscellaneous	Consultants - Other	Transfer to expenditure	45,000	Unfavourable	
Works Operating	Roadsides - Tree/Shrub Maintenance	Consultants - Other	Transfer to expenditure	25,000	Unfavourable	
Works Operating	Roadsides - Tree/Shrub Maintenance	Direct Purchases- Plants/Shrubs	Transfer from expenditure	(35,000)	Favourable	
Works Operating	Depot Maintenance Expenses	Direct Purchases - Other	Transfer to expenditure	26,000	Unfavourable	
Works Operating	Bridges - Repair	Direct Purchases - Other	Transfer from expenditure	(20,000)	Favourable	
Works Operating	Parks and Gardens- Grass/Lawn/Tree/Shrub Maintenance	Water - Usage Charges	Transfer from expenditure	(26,975)	Favourable	
Works Operating	Roads - Grade/resheet road shoulders	Road Materials - Rubble (external)	Transfer from expenditure	(25,000)	Favourable	
Planning	Planning Appeals	Legal Fees	Reduction to expenditure	(40,000)	Favourable	
Planning	Planning - Miscellaneous	Legal Fees	Addition to expenditure	30,000	Unfavourable	

Notes 12 – 13 Capital Income and Expenditure on Replacement/Renewal

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 3	Favourable/ Unfavourable	Carry Forward
Works Capital - Road Seal	Road Seal - Kalimna Road	Capital Expenditure - Road resealing	Capital Expenditure Structures - Contractors	Transfer To - expenditure	30,000	Unfavourable	
Administration	Nuriootpa Swimming Pool, Barossa Valley Recreation Centre	Capital Expenditure - The Rex Barossa Aquatic Fitness	Capital Expenditure Buildings - Contractors	Transfer To - income	30,602	Unfavourable	
Works Capital - Roads Sheeted	Road Resheeting Budget	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Materials	Transfer From - expenditure	(39,243)	Favourable	
Offices and Community Facilities	Miscellaneous Buildings Renewal	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Buildings - Contractors	Transfer From - expenditure	(112,054)	Favourable	
Works Administration	Office Vehicle - Contingency	Capital Expenditure - Administration Vehicles	Capital Expenditure Equipment - Materials	Transfer From - expenditure	(30,000)	Favourable	
Offices and Community Facilities	Reseal Tennis Courts/Drainage - Talunga	Capital Expenditure - Talunga Park	Capital Expenditure Structures - Contractors	Carried forward expenditure	(40,000)	Favourable	to 2019/20
Works Capital	Oval Irrigation Tank Curdnatta Park	Capital Expenditure - Other Sporting Reserves	Capital Expenditure Equipment - Materials	Transfer To - income	32,714	Unfavourable	
Works Capital	Works Ute 4	Capital Expenditure - Depot Vehicles	Capital Expenditure Equipment - Materials	Transfer To - expenditure	30,000	Unfavourable	

Notes 14 – 15 Capital Income and Expenditure on New and Upgrade

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 3	Favourable/ Unfavourable	Carry Forward
Works Capital Footpaths	Footpath - Greenock Road	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(37,000)	Favourable	
Works Capital Footpaths	Footpath - Truro Road Moculta	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(21,949)	Favourable	
Works Capital Footpaths	Footpath - Queen Street Williamstown	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Transfer To - expenditure	37,000	Unfavourable	
Works Capital Bridges	Bridge at Entrance to Williamstown Queen Victoria Jubilee Park	Capital Expenditure - Bridges	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(36,000)	Favourable	
Works Capital Footpaths	Jack Bobridge Bike Path Connection	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Carried forward expenditure	(351,470)	Favourable	to 2019/20
Section 41 Committees - Gallery	Barossa Regional Gallery Air Conditioning	Capital Expenditure - Barossa Regional Gallery	Capital Expenditure Buildings - Contractors	Carried forward expenditure	(89,204)	Favourable	to 2019/20
Offices and Community Facilities	Angaston Railway Precinct Picnic Area	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Addition to expenditure	100,000	Unfavourable	
Offices and Community Facilities	Angaston Railway Precinct - Play Area	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Addition to expenditure	461,135	Unfavourable	
Nuriootpa Centennial Park	Nuriootpa Centennial Park Authority Hoffman Oval Female Change rooms	Capital Expenditure - Nuriootpa Recreation Park	Capital Expenditure Buildings - Contractors	Reduction to expenditure	(157,118)	Favourable	
Nuriootpa Centennial Park	Priider Street Property Renovations - Nuriootpa Centennial Park Authority	Capital Expenditure - Nuriootpa Recreation Park	Capital Expenditure Structures - Contractors	Addition to expenditure	28,581	Unfavourable	

Executive Summary (continued)

Long Term Financial Plan (LTFP) – Review

Since the adoption of the Budget, Council has made decisions on projects that have material financial implications not only for the 2018/19 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 these types of projects:

- ❖ A review of the Council's Asset condition, useful and remaining lives to more accurately reflect the actual service needs and consumption of the assets will continue. It is expected that Council's understanding and management of this important function could potentially improve the operating result in the Long term Financial Plan (LTFP). Selected asset types are made of two components mainly within the transport asset class. The second component being a long life asset. In many cases these are not replaced when the upper layer or component is replaced at appropriate intervals providing protection over the whole asset condition and useful life. Previous practice was not to depreciate these second components. In conjunction with the asset revaluation and condition assessment processes, recognition of the long life component was done in 2017/18. This resulted in an increase to the depreciation charge. The depreciation charge for the 2018/19 financial year has not been reviewed to reflect the 2017/18 actuals and current asset position.
- ❖ Angaston Railway Precinct was successful in receiving grant funding support of over \$1m for this significant project. A majority of the capital expenditure and matching grant funding received was carried forward into 2018/19. At the April 2019 meeting Council approved an additional budget allocation of \$562,000 to deliver a Regional Level playground and open space at the Angaston Railway Precinct. The original estimate was based on a high level masterplan completed in 2017, however detailed estimates show cost escalations since that time. The report to Council showed over \$500,000 in savings have already been found by scaling back material selections and/or design elements, and further reducing the scope or quality of the design could potentially compromise the Regional status of the precinct. The additional approved funds will be sourced from future developer contributions at Angaston's Radford Road subdivision \$428,000, re-allocation of the playground budget \$26,000 and existing cash holdings \$107,000. Refer to page 7 Net Financial Liabilities Ratio for this budget update is \$12,894. This is the net effect of all favourable and unfavourable budget adjustments for this review period. At the Mid-Year Review this ratio was \$12,870.
- ❖ Council approved the commencement of "The Big Project" (TBP) and the Tanunda Recreation Park project is a part of this. The Council report approving the masterplan(s) required a review of the LTFP to ensure financial sustainability together with financial modelling for the TBP. The Mid-Year budget review included the removal of \$3.2m from capital expenditure and \$3m from capital income as a result of the unsuccessful grant application. Due to the unsuccessful grant applications some costs, likely to be material, will need to be reallocated from capital expenditure to operating expenses in 2018/19.
- ❖ As required in Council's Prudential Management Policy and the appropriate level of due diligence there is a full assessment underway for all of The Big Project(s).
- ❖ The new waste, recycling and green services contract revised service charges and levels affecting the forward years service cost and service charges. These calculations form part of the budget 2018/19 and annual review of the LTFP. During 2018/19 the full service numbers and disposal rates will be assessed to the budget estimates.

Uniform Presentation of Finances

for the year ending 30 June 2019

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.

		Original Full Year Budget	Actuals as at 31 Mar 2019	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 3	Carried Forward to 2019/20	Proposed Full Year Revised Budget
	Budget Adjustment Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	1-7	37,188	35,845	37,760	(28)	0	37,732
Less Expenses	8-11	(37,106)	(24,895)	(37,582)	(150)	29	(37,703)
Operating Surplus / (Deficit)		82	10,950	178	(178)	29	29
Less Net Outlays on Existing Assets							
Capital Expenditure on Renewal and Replacement of Existing Assets	12	(4,472)	(2,303)	(4,958)	44	40	(4,874)
add back Depreciation, Amortisation and Impairment	10	7,362	5,520	7,362	0	0	7,362
add back Proceeds from Sale of Replaced Assets	13	346	181	383	0	0	383
		3,236	3,398	2,787	44	40	2,871
Less Net Outlays on New and Upgraded Assets							
Capital Expenditure on New and Upgraded Assets	14	(14,977)	(6,681)	(15,639)	(416)	457	(15,598)
add back Amounts Received Specifically for New and Upgraded Assets	15	3,345	2,450	536	0	0	536
add back Proceeds from Sale of Surplus Assets	16	389	115	494	0	0	494
		(11,243)	(4,116)	(14,609)	(416)	457	(14,568)
Net Lending / (Borrowing) for Financial Year		(7,925)	10,232	(11,644)	(550)	526	(11,668)

*Full Year Revised Budget is the Mid Year Budget Review for the year, adopted by Council at the February 2019 meeting.

Uniform Presentation of Finances

Funding Source for the movement in Net Lending / (Borrowing)	(\$'000)
Original Full year Budget Net Lending / (Borrowing)	(7,925)
Carried Forward Budget Adjustments – Report on Financial Results	(3,079)
Funds were held for these projects in cash and investments at 30 June 2018	
Other Budget Adjustments - September Budget Update. Funds required for these items will decrease Councils cash and investments. This amount includes amendments approved at the Council meetings held July and November 2018; refer to information on Budget Variance Adjustments within this report	(1,449)
Budget Adjustments - December Mid-year Budget Review. Funds required for these items will increase Council's cash and investments	809
Budget Adjustments - March Budget Update. Funds required for these items will decrease Councils cash and investments	(550)
Carried Forward Budget Adjustments to 2019/20	526
Proposed Full-year Revised Budget - Net Lending / (Borrowing)	(11,668)

Key Performance Indicators (KPI)

Key Performance Indicators (KPI)		Original Budget 30 June 19	Proposed Full Year Revised Budget
Operating Surplus / (Deficit) (\$'000)		82	29
Target	To achieve an operating breakeven position, or better, over any five year period.		
Notes	Operating Surplus decreased as a result of unfavourable adjustments from this review		
Operating Surplus Ratio		0.2%	0.08%
Target	To achieve an operating surplus ratio of between -2% to 10.		
Notes	The adopted LTFP 3 year average for this ratio was 3.1%. This budget update projects the annual result within the target range of (2%) to 10%, using the last 2 years actuals 2017 at 7.7% and 2018 at 5.9% and this Budget update 2018/19 is 0.08% the three year average is 4.56%.		
Net Financial Liabilities (\$'000)		14,308	12,894
Target	Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero.		
Notes	Decrease to net liabilities as a result of cash holdings being slightly higher than when Council had adopted its 2018/19 original budget (refer also to carry forward expenditure not spent).		
Net Financial Liabilities Ratio		38.5%	34.2%
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.		
Notes	This ratio has decreased; refer to the comments in the Net Financial Liabilities indicator above.		
Interest Cover Ratio		1.7%	1.4%
Target	Net interest is greater than 0% and less than 8% of operating income.		
Notes	Minimal change on this ratio, due to increased interest in Cash and Cash Equivalents (refer Notes 1-7 for further details).		
Asset Sustainability Ratio		69%	82%
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 (previously Depreciation) over a rolling 3 year period, the ratio shown above is for the current year only.		
Notes	Expenditure on Renewal & Replacement Assets has decreased as a result of averaging 3 years and the ratio for the three years: 2016/17 actual 58%, 2017/18 actual 61% and 2018/19 Revised Forecast 82%, over a three rolling period this is 67%. The annual budget ratio was expected to be 69% this has increased to 82% as a result of the Carried Forwards.		
A substantial amount of 'Upgraded' asset work completed each year are partly renewing components of existing assets. For normal work cycles, components of these assets would need to be replaced when the depreciation or consumption of them had reduced their remaining life to zero, but as they are being upgraded to a better service level, they are effectively replacing asset components that would normally need to be replaced as/when due.			

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 3	Reserve Transfer	Net
Operating Adjustments							
Financial Services	General Rates Income	Rate Rebates - Valuation Reductions	Unlikely to receive any more Rate Valuation objections for this year	Reduction to expenditure	(4,000)		(4,000)
Rates				Note 1	(4,000)	0	(4,000)
Health	Manage Food Act	Inspection Fees	Additional inspection fee income	Addition to income	(4,000)		(4,000)
	By-Laws and Local Government Act						
General Inspectors	Administration	Statutory Fines - Parking Expiations	Trending higher than anticipated	Addition to income	(800)		(800)
General Inspectors	Dog and Cat Control - Miscellaneous	Statutory Fines - Dog Control Expiations	Trending higher than anticipated	Addition to income	(1,750)		(1,750)
General Inspectors	Fire Prevention and Control	Statutory Fines - Burning Off Expiations	Trending higher than anticipated	Addition to income	(600)		(600)
General Inspectors	Dog and Cat Control - Miscellaneous	Impounding Fees	Trending higher than anticipated	Addition to income	(400)		(400)
Statutory Charges				Note 2	(7,550)	0	(7,550)
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Lease Fees	Revise lease income in respect of manager's home due to changes in Park managers	Reduction to income	7,520		7,520
Community Services - Home Assist	Home Assist Scheme - Administration	Client Contributions	Extra fees in line with extra home assist hours	Addition to income	(5,000)		(5,000)
Health	Conduct Immunisation Clinics	Immunisation Fees	Reduction to income	Reduction to income	25,000		25,000
Leisure Options	Tanunda Mens Shed	Other User Charges Income	Men's Shed income higher than anticipated	Addition to income	(400)		(400)
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Caravan Park - Permanent Vans	Reduction in Permanent Van fees to align with actuals	Reduction to income	1,567		1,567
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Caravan Park - Cabin Fees	Reduction in Cabin fees to align with actuals	Reduction to income	97,929		97,929
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Caravan Park - Other Income	Budget increase to align with actuals	Addition to income	(5,000)		(5,000)
User Charges				Note 3	121,616	0	121,616
Community Services - Community Transport	Community Transport Scheme - Volunteer driver	Operating Grant - HACC Programs	Growth funding	Addition to income	(13,114)		(13,114)
Barossa Bushgardens	Bushgardens Open Space Funded Project	Operating Grant - Other	Project contributions previously included at Grants	Reduction to income	27,500		27,500
Community Services - Home Assist	Home Assist Scheme - Administration	Operating Grant - Other	Home assist growth funding plus \$2,000 previously allocated to Men's Shed	Addition to income	(23,335)		(23,335)
Leisure Options	Tanunda Mens Shed	Operating Grant - Other	Budget reallocated to Home Assist Scheme "Out and About"	Reduction to income	3,000		3,000
	Community Transport Scheme - Regional Response						
Community Services - Community Transport		Operating Grant - Other	Reallocation of Social Support group funding from Men's Shed	Addition to income	(1,000)		(1,000)
Grants, Subsidies and Contribution:				Note 4	(6,949)	0	(6,949)
Financial Services	Administer Council investments	Interest Earned (LG Finance Auth.)	Greater investments held than expected	Addition to income	(27,000)		(27,000)
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Interest Earned (Banks)	Increase in bank interest to align with actuals	Addition to income	(200)		(200)
Investment Income				Note 5	(27,200)	0	(27,200)
Reimbursements				Note 6	0	0	0
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Recoupments - Insurance Claims	Budget increase to reflect claims received	Addition to income	(5,500)		(5,500)
Community Services - Home Assist	Home Assist Scheme - Administration	Contributions - Other Councils	Change to how Light Regional Council contribution is allocated	Addition to income	(10,784)		(10,784)
	Community Transport Scheme - Volunteer driver						
Community Services - Community Transport		Contributions - Other Councils	Light Council contribution reallocated to Home Assist	Reduction to income	3,715		3,715
Other Environmental Services	Native Vegetation - Miscellaneous	Contributions - Other	NRM Board Contribution to project	Addition to income	(10,000)		(10,000)
Barossa Bushgardens	Bushgardens Open Space Funded Project	Contributions - Other	Duplication of funding contributions	Reduction to income	13,000		13,000
	Community Transport Scheme - Volunteer driver						
Community Services - Community Transport		Donations - Other	Donations higher than anticipated	Addition to income	(3,400)		(3,400)
Health	Disposal of Sharps	Other Income - Miscellaneous	Additional income due to increased use of service	Addition to expenditure	(200)		(200)
			Budget increase to reflect Local Government Association distribution and other miscellaneous income				
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Other Income - Miscellaneous	Department of Planning, Transport and Infrastructure income for traffic study	Addition to income	(10,000)		(10,000)
Works Administration	Engineering Services - Miscellaneous	Other Income - Miscellaneous		Addition to income	(21,300)		(21,300)
Sec 41 Committees - Gallery	Gallery Exhibition	Other Income - Miscellaneous	Additional income received for Group Exhibition	Addition to income	(2,975)		(2,975)
	Community Transport Scheme - Volunteer driver						
Community Services - Community Transport		Other Income - Miscellaneous	Unexpected reimbursements	Addition to income	(834)		(834)
Other Income				Note 7	(48,278)	0	(48,278)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 3	Reserve Transfer	Net
Works Operating	Carparks - Remove litter/rubbish	Wages (Overtime - Depot Staff)	Budget transfer to align with actuals	Transfer to expenditure	411		411
Works Operating	Vandalism repairs - Miscellaneous	Wages (Overtime - Depot Staff)	Budget transfer to align with actuals	Transfer to expenditure	276		276
Works Operating	Streetsweeping	Wages (Overtime - Depot Staff)	Budget transfer to align with actuals	Transfer to expenditure	14,950		14,950
Works Operating	Depot Maintenance Expenses	Wages (Overtime - Depot Staff)	Budget transfer to align with actuals	Transfer to expenditure	1,500		1,500
Works Operating	Roadsides - Tree Trimming	Wages (Overtime - Depot Staff)	Budget transfer to align with actuals	Transfer to expenditure	12,980		12,980
Works Operating	Waste Transfer Stations	Wages (Overtime - Depot Staff)	Budget transfer to align with actuals	Transfer to expenditure	4,238		4,238
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Wages (Committees staff)	Budget increase for Park Manager salary costs	Addition to expenditure	33,577		33,577
Nuriootpa Centennial Park	Coulthard Reserve (NCPA)	Wages (Committees staff)	Increased salary costs	Addition to expenditure	1,120		1,120
Nuriootpa Centennial Park	Recreation Park - Nuriootpa (NCPA)	Wages (Committees staff)	Reduction to salary costs	Reduction to expenditure	(16,119)		(16,119)
Nuriootpa Centennial Park	Nuriootpa Sports Centre (NCPA)	Wages (Committees staff)	Increased salary costs	Addition to expenditure	93		93
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Wages (Committees staff superannuation)	Budget increase for Park Manager salary costs	Addition to expenditure	3,190		3,190
Nuriootpa Centennial Park	Coulthard Reserve (NCPA)	Wages (Committees staff superannuation)	Increased salary costs	Addition to expenditure	106		106
Nuriootpa Centennial Park	Recreation Park - Nuriootpa (NCPA)	Wages (Committees staff superannuation)	Reduction to salary costs	Reduction to expenditure	(1,531)		(1,531)
Nuriootpa Centennial Park	Nuriootpa Sports Centre (NCPA)	Wages (Committees staff superannuation)	Increased salary costs	Addition to expenditure	9		9
Barossa Visitor Centre	Visitors Information Centre (VIC) Administration	Salaries - VIC	Salary adjustment alignment for actual resourcing requirements	Addition to expenditure	1,952		1,952
Community Services	Collaborative Officer	Salaries (Travel allowance)	Budget reallocation within cost centre to align with actual expenditure	Transfer to expenditure	428		428
Works Operating	Depot Maintenance Expenses	Salaries (Travel allowance)	Revision to Works operating budget	Transfer to expenditure	148		148
Works Administration	Engineering Services - Miscellaneous Engineering Support Services - Miscellaneous	Salaries - Works Admin Staff	Works administration staff salaries reallocated to Contractors	Transfer from expenditure	(55,000)		(55,000)
Works Administration	Hard Waste	Salaries - Works Admin Staff	Review of asset management people/systems	Transfer from expenditure	(45,000)		(45,000)
Waste Services	Provide Building advice	Salaries - Environmental Services staff	Resourcing needed to manage service requests/issues	Transfer to expenditure	1,950		1,950
Building	Other Waste	Salaries - Environmental Services staff	Resourcing changes for waste and building compliance	Transfer from expenditure	(36,594)		(36,594)
Waste Services	Administration - Waste Services	Salaries - Environmental Services staff	Resourcing needed to manage service requests/issues	Transfer to expenditure	1,950		1,950
Waste Services	Green Waste Collection and Disposal	Salaries - Environmental Services staff	Resourcing needed to manage service requests/issues	Transfer to expenditure	4,500		4,500
Waste Services	Recyclables Collection and Disposal	Salaries - Environmental Services staff	Resourcing needed to manage service requests/issues	Transfer to expenditure	2,100		2,100
Planning	Planning Appeals	Salaries - Environmental Services staff	Resourcing needed to manage service requests/issues	Transfer to expenditure	4,500		4,500
Planning	Planning - Provide Planning advice	Salaries - Environmental Services staff	Resourcing changes for waste and building compliance	Transfer to expenditure	16,796		16,796
Planning	Support Building Fire Safety Committee By-Laws and Local Government Act Administration	Salaries - Environmental Services staff	Resourcing changes for waste & building compliance	Transfer to expenditure	11,221		11,221
General Inspectors	Administration	Salaries - Environmental Services staff	Resourcing changes for waste & building compliance	Transfer from expenditure	(6,423)		(6,423)
Customer Service	Customer Service Operations	Salaries - Library staff	Transfer within cost centre to align with actual expenditure	Transfer from expenditure	(3,000)		(3,000)
Library Services	Lend/recover Library Equipment/Material	Salaries - Library staff	Salary adjustment alignment for actual resourcing requirements	Addition to expenditure	450		450
Library Services	Library - Organise Child and Youth Service	Salaries - Library staff	Adjustment to meet salary and resourcing requirements	Addition to expenditure	340		340
Library Services	Library Promotion	Salaries - Library staff	Adjustment to meet salary and resourcing requirements	Addition to expenditure	38		38
Community Programs and Development	Community Assistance Scheme	Salaries - Admin Services staff	Adjustment to meet salary and resourcing requirements	Addition to expenditure	151		151
Administration	Administration - Miscellaneous	Salaries - Admin Services staff	Salary adjustment alignment for actual resourcing requirements	Addition to expenditure	466		466
Community Programs and Development	Community Programs and Development	Salaries - Admin Services staff	Salary adjustment alignment for actual resourcing requirements	Addition to expenditure	2,384		2,384
Offices and Community Facilities	Community Assets and Facilities	Salaries - Admin Services staff	Salary adjustment alignment for actual resourcing requirements	Addition to expenditure	2,794		2,794
Administration	Council Elections	Salaries - Admin Services staff	Salary adjustment alignment for actual resourcing requirements	Addition to expenditure	2,794		2,794
Executive Services	Procurement Shared Services	Salaries - Executive Services staff	Reallocation of salary disbursements for regional procurement from Business Excellence	Addition to expenditure	931		931
Organisational Development	Business Excellence Program	Salaries - Executive Services staff	Reallocation of salary disbursements for regional procurement	Transfer to expenditure	26,900		26,900
Information Technology	Council Records	Salaries - Info Tech Services staff	Transfer from expenditure	Addition to expenditure	(26,900)		(26,900)
Information Technology	Information Technology - Administer	Salaries - Info Tech Services staff	Salary adjustment alignment for actual requirements	Addition to expenditure	2,314		2,314
Information Technology	Consultants	Salaries - Info Tech Services staff	Salary adjustment alignment for actual requirements	Addition to expenditure	214		214
Information Technology	Information Technology - Miscellaneous	Salaries - Info Tech Services staff	Salary adjustment alignment for actual requirements	Addition to expenditure	860		860
Information Technology	Information Technology - Update annual management plan	Salaries - Info Tech Services staff	Salary adjustment alignment for actual requirements	Addition to expenditure	215		215
Employee Costs					Note 8	(31,721)	0 (31,721)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 3	Reserve Transfer	Net
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Contractors - Pest Control Services	Budget reduction to align with actuals	Reduction to expenditure	(500)		(500)
Health	Pest Control - Miscellaneous By-Laws and Local Government Act	Contractors - Pest Control Services	Reduction to expenditure.	Reduction to expenditure	(5,000)		(5,000)
General Inspectors	Administration	Contractors - Pest Control Services	Transfer within cost centre - Little Corella Program	Transfer to expenditure	3,500		3,500
Barossa Bushgardens	Bushgardens Building expenditure	Contractors - Cleaning Services	Additional Cleaning Requirements	Addition to expenditure	1,600		1,600
Waste Services	Hard Waste	Contractors - Waste Disposal Services	Hard Waste program delayed until next year	Carried forward expenditure	(20,000)	20000	0
Works Operating	Depot Maintenance Expenses	Contractors - Fire Equipment Servicing	Adjusted to current expenditure	Transfer to expenditure	1,826		1,826
Offices and Community Facilities	Barossa Aquatic and Fitness Centre 'The Rex' Maintenance - Miscellaneous	Contractors - Building Maintenance Services	Budget transfer to cover replacement equipment	Transfer from expenditure	(8,490)		(8,490)
Works Operating	Land/Structures/Equipment/Fence	Contractors - Building Maintenance Services	Revision to Works operating budget	Transfer from expenditure	(2,500)		(2,500)
Works Operating	Depot Maintenance Expenses	Contractors - Building Maintenance Services	Revision to Works operating budget	Transfer from expenditure	(2,968)		(2,968)
Building	Provide Building advice	Contractors - Relief Staff	Staff at full complement. Unlikely to require relief services	Transfer from expenditure	(2,500)		(2,500)
Works Operating	Storm Water drainage - Miscellaneous	Contractors - Lawn Mowing/Grass slashing	Revision to Works operating budget	Transfer to expenditure	1,500		1,500
General Inspectors	Fire Prevention and Control	Contractors - Lawn Mowing/Grass slashing	Not required for remainder of 2018/19	Transfer from expenditure	(1,500)		(1,500)
Works Operating	Parks and Gardens - Grass/Lawn/Tree/Shrub Maintenance	Contractors - Lawn Mowing/Grass slashing	Revision to Works operating budget	Transfer from expenditure	(30,000)		(30,000)
Works Operating	Roadsides - Slash roadside	Contractors - Lawn Mowing/Grass slashing	Revision to Works operating budget	Transfer from expenditure	(15,000)		(15,000)
Works Ovals and Open Space	Angas Recreation Park Oval	Contractors - Lawn Mowing/Grass slashing	Budget adjustment to service levels defined in mowing contract Adjusted to match existing service level scoped in mowing contract	Addition to expenditure	13,500		13,500
Works Ovals and Open Space	Moculta Recreation Park Oval	Contractors - Lawn Mowing/Grass slashing	Adjusted to service levels defined in mowing contractor	Addition to expenditure	6,500		6,500
Works Ovals and Open Space	Tanunda Recreation Park Oval	Contractors - Lawn Mowing/Grass slashing	Adjusted to service levels defined in mowing contractor	Addition to expenditure	5,000		5,000
Works Ovals and Open Space	Lyndoch Recreation Park Oval	Contractors - Lawn Mowing/Grass slashing	Adjusted to service levels defined in mowing contractor	Addition to expenditure	7,820		7,820
Works Ovals and Open Space	Springton Recreation Park Oval	Contractors - Lawn Mowing/Grass slashing	Revision to Works operating budget	Transfer from expenditure	2,000		2,000
Works Operating	Depot Maintenance Expenses	Contractors - Building Security Monitoring	Adjusted to current expenditure	Transfer to expenditure	3,078		3,078
Works Operating	Roadsides - Tree/Shrub Maintenance	Contractors - Tree Trimming Services	Revision to Works operating budget	Transfer from expenditure	(20,000)		(20,000)
Works Operating	Roadsides - Tree Trimming	Contractors - Tree Trimming Services	Revision to Works operating budget	Transfer to expenditure	30,000		30,000
Works Ovals and Open Space	Angas Recreation Park Oval	Contractors - Tree Trimming Services	Adjusted based on current expenditure	Transfer from expenditure	(7,500)		(7,500)
Works Ovals and Open Space	Curdnatta Recreation Park Oval (Sandy Creek)	Contractors - Tree Trimming Services	Adjusted based on current expenditure	Transfer to expenditure	500		500
Works Operating	Depot Maintenance Expenses	Contractors - CWMS Maintenance Services	Adjusted to current expenditure	Transfer to expenditure	1,384		1,384
Works Operating	Road Seal - Linemarking	Contractors - Linemarking Services	Revision to Works operating budget	Transfer to expenditure	25,472		25,472
Works Operating	Depot Maintenance Expenses	Contractors - Plant/Machinery Servicing	Revision to Works operating budget	Transfer from expenditure	(3,000)		(3,000)
Works Operating	Machine/Vehicle/Equipment - Repair	Contractors - Plant/Machinery Servicing	Revision to Works operating budget	Transfer to expenditure	55,000		55,000
Barossa Bushgardens	Bushgardens Miscellaneous expenses Community Transport Scheme - Regional Response	Contractors - Plant/Machinery Servicing	Budget reallocation within Project account to align with actual expenditure	Transfer to expenditure	233		233
Community Services - Community Transport	Cemeteries - Grave dig/backfill	Contractors - Plant/Machinery Servicing	Bus servicing and repairs higher than anticipated	Addition to expenditure	1,000		1,000
Works Operating		Contractors - Grave digging Services	Revision to Works operating budget	Transfer from expenditure	(6,250)		(6,250)
Community Services - Home Assist	Home Assist Scheme - Administration Elderly Citizen facilities -Including	Contractors - Community Service Program pro	Home assist growth funding and transfer from Men's Shed	Addition to expenditure	28,335		28,335
Offices and Community Facilities	Williamstown RSL Hall	Contractors - Other Services	Additional budget requirements as per building condition audit Budget reallocation within cost centre to align with actual expenditure	Transfer to expenditure	11,615		11,615
Community Services	Collaborative Officer	Contractors - Other Services	Budget reduction to align repair and contractor costs with current actual expenditure	Transfer from expenditure	(1,508)		(1,508)
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Contractors - Other Services		Reduction to expenditure	(30,000)		(30,000)
Offices and Community Facilities	Hall - Rowland Flat	Contractors - Other Services	Additional budget requirements due to building condition audit	Transfer to expenditure	583		583
Offices and Community Facilities	Recreation Park - Angas Recreation Park	Contractors - Other Services	Additional budget requirements as per building condition audit Additional budget requirements as per building condition audit (BCA)	Transfer to expenditure	16,346		16,346
Offices and Community Facilities	Recreation Park - Talunga (Mount Pleasant)	Contractors - Other Services	Health plan will be done in 2019/20 as a new initiative	Transfer to expenditure	20,194		20,194
Health	Public Health and Wellbeing Plan	Contractors - Other Services		Carried forward expenditure	(8,000)		(8,000)
Waste Services	Garbage - Disposal and Collection	Contractors - Other Services	Increase in contract cost	Addition to expenditure	52		52
Executive Services	Executive Services - Miscellaneous	Contractors - Other Services	Transfer funds to fund Council component of investigations into Nuriootpa traffic study associated with Coop developments Additional expenditure due to major cracks on the bike path surface	Transfer from expenditure	(7,100)		(7,100)
Works Operating	Gawler to Tanunda Bike Path	Contractors - Other Services		Addition to expenditure	4,000		4,000

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 3	Reserve Transfer	Net
Works Operating	Staff Training - Works Occupational Health, Safety and Welfare	Contractors - Other Services	Budget reallocation to align with actual expenditure	Transfer from expenditure	(422)		(422)
			Reallocation of Asset management Contractors budget to Works Operating contractors				
Works Administration	Works Asset Management Plan	Contractors - Other Services		Transfer from expenditure	(130,000)		(130,000)
Works Operating	Cemeteries - Other maintenance	Contractors - Other Services	Revision to Works operating budget	Transfer from expenditure	(5,000)		(5,000)
	Maintenance- Miscellaneous						
Works Operating	Land/Structures/Equipment/Fence	Contractors - Other Services	Revision to Works operating budget	Transfer to expenditure	20,000		20,000
Works Operating	Miscellaneous Building - Remove graffiti	Contractors - Other Services	Adjusted to current expenditure	Transfer from expenditure	(500)		(500)
Works Operating	Vandalism repairs - Miscellaneous	Contractors - Other Services	Adjusted to current expenditure	Transfer from expenditure	(747)		(747)
Works Operating	Fence - Repair	Contractors - Other Services	Adjusted to current expenditure	Transfer to expenditure	8,075		8,075
Works Operating	Public Conveniences - Building Repair	Contractors - Other Services	Revision to Works operating budget	Transfer from expenditure	(2,200)		(2,200)
			Budget adjustment to allow for scheduled drain cleaning prior to wet season				
Works Operating	Pipe/drain/culvert - Clean	Contractors - Other Services		Addition to expenditure	16,817		16,817
Works Operating	Pipe/drain/culvert - Repair	Contractors - Other Services	Revision to Works operating budget	Transfer from expenditure	(15,000)		(15,000)
Works Operating	Storm Water drainage - Miscellaneous	Contractors - Other Services	Revision to Works operating budget	Transfer from expenditure	(1,500)		(1,500)
Works Operating	Depot Maintenance Expenses	Contractors - Other Services	Revision to Works operating budget	Transfer to expenditure	3,500		3,500
Works Operating	Personal Safety equipment - Provide	Contractors - Other Services	Revision to Works operating budget	Transfer to expenditure	1,279		1,279
Works Operating	Machine/Vehicle/Equipment - Repair	Contractors - Other Services	Adjusted to current expenditure	Transfer to expenditure	9,291		9,291
	Parks and Gardens - Grass/Lawn/Tree/Shrub Maintenance						
Works Operating		Contractors - Other Services	Revision to Works operating budget	Transfer to expenditure	14,000		14,000
General Inspectors	Dog and Cat Control - Miscellaneous	Contractors - Other Services	Contract Cost increase	Addition to expenditure	157		157
Works Operating	Bridges - Repair	Contractors - Other Services	Revision to Works operating budget	Transfer from expenditure	(5,000)		(5,000)
Works Operating	Footbridge - Repair	Contractors - Other Services	Revision to Works operating budget	Transfer from expenditure	(3,500)		(3,500)
Works Operating	Footpath - Repair	Contractors - Other Services	Revision to Works operating budget	Transfer to expenditure	25,000		25,000
Works Operating	Kerb - Repair	Contractors - Other Services	Revision to Works operating budget	Transfer to expenditure	5,459		5,459
Works Operating	Roadsides - Tree/Shrub Maintenance	Contractors - Other Services	Revision to Works operating budget	Transfer from expenditure	(3,840)		(3,840)
Works Operating	Roadsides - Tree Trimming	Contractors - Other Services	Revision to Works operating budget	Transfer from expenditure	(19,800)		(19,800)
Works Operating	Roadsides - Slash roadside	Contractors - Other Services	Budget reallocated to other cost centres	Transfer from expenditure	(5,000)		(5,000)
Works Operating	Unsealed Roads - Patch/repair	Contractors - Other Services	Revision to Works operating budget	Transfer from expenditure	(15,200)		(15,200)
Works Operating	Roads - Grade/resheet road shoulders	Contractors - Other Services	Revision to Works operating budget	Transfer to expenditure	29,190		29,190
Works Operating	Road Seal - Linemarking	Contractors - Other Services	Revision to Works operating budget	Transfer from expenditure	(8,000)		(8,000)
Works Operating	Sealed Roads - Patch/repair	Contractors - Other Services	Revision to Works operating budget	Transfer to expenditure	125,000		125,000
Works Operating	Roads (Sealed) - Miscellaneous	Contractors - Other Services	Adjusted to current expenditure	Transfer to expenditure	778		778
Works Operating	Signs - Repair/replace	Contractors - Other Services	Revision to Works operating budget	Transfer from expenditure	(20,000)		(20,000)
Works Operating	Roadsides - Remove litter	Contractors - Other Services	Revision to Works operating budget	Transfer from expenditure	(2,000)		(2,000)
			Barossa Bushgardens Nursery adjustments within project account				
Barossa Bushgardens	Nursery Expenditure	Contractors - Other Services	Budget reallocation within Project account to align with actual expenditure	Transfer from expenditure	(450)		(450)
Barossa Bushgardens	Bushgardens Miscellaneous expenses	Contractors - Other Services		Transfer from expenditure	(377)		(377)
Barossa Bushgardens	Bushgardens Open Space Funded Project	Contractors - Other Services	Reduce expenditure due to contribution duplications	Reduction to expenditure	(40,500)		(40,500)
Leisure Options	Disability Access	Contractors - Other Services	Disability Access and Inclusion Plan (DAIP) project accessibility	Addition to expenditure	5,970	(5,970)	0
Works Ovals and Open Space	Tanunda Recreation Park Oval	Contractors - Other Services	Adjusted based on current expenditure	Transfer to expenditure	4,000		4,000
	Community Transport Scheme - Regional						
Community Services - Community Transport	Response	Contractors - Other Services	Bus contractor expenses lower than anticipated	Reduction to expenditure	(710)		(710)
	Barossa Visitor Centre/Library Upgrade		Increased construction costs for Visitors Centre and Tanunda				
Barossa Visitor Centre	Project	Contractors - Other Services	Library upgrade	Addition to expenditure	84,412		84,412
Works Operating	Public Conveniences - Building Repair	Contractors - Painting Services	Revision to Works operating budget	Transfer from expenditure	(10,000)		(10,000)
Works Operating	Street furniture	Contractors - Painting Services	Revision to Works operating budget	Transfer from expenditure	(5,000)		(5,000)
	Staff Training - Works Occupational Health, Safety and Welfare						
Works Operating		Contractors - Works Contract Labour Staff	Revision to Works operating budget	Transfer to expenditure	1,000		1,000
Works Operating	Cemeteries - Other maintenance	Contractors - Works Contract Labour Staff	Revision to Works operating budget	Transfer to expenditure	5,000		5,000
Works Operating	Streetsweeping	Contractors - Works Contract Labour Staff	Revision to Works operating budget	Transfer to expenditure	4,000		4,000
Works Operating	Depot Maintenance Expenses	Contractors - Works Contract Labour Staff	Revision to Works operating budget	Transfer to expenditure	6,000		6,000
	Parks and Gardens - Grass/Lawn/Tree/Shrub Maintenance						
Works Operating		Contractors - Works Contract Labour Staff	Revision to Works operating budget	Transfer to expenditure	45,000		45,000
Works Operating	Roadsides - Tree/Shrub Maintenance	Contractors - Works Contract Labour Staff	Revision to Works operating budget	Transfer to expenditure	8,000		8,000
Works Operating	Roadsides - Tree Trimming	Contractors - Works Contract Labour Staff	Revision to Works operating budget	Transfer to expenditure	16,000		16,000
	Talunga Recreation Park Oval (Mount Pleasant)		Additional resource to supplement Talunga Park Manager maintenance budget				
Works Ovals and Open Space		Contractors - Works Contract Labour Staff		Addition to expenditure	7,500		7,500
Works Administration	Engineering Services - Miscellaneous	Consultants - Civil Engineering	Wombat crossing traffic study expenditure	Addition to expenditure	26,400		26,400

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 3	Reserve Transfer	Net
Building	Provide Building advice	Consultants - Building Surveyor	Trending lower for period	Transfer from expenditure	(2,000)		(2,000)
Planning	Planning - Ministerial, Project and Strategic	Consultants - Development Plan Amendment Reports	Concordia New Initiative for 2019/20 to be assessed	Reduction to expenditure	(10,000)		(10,000)
Planning	Planning - Development Plan Amendments	Consultants - Development Plan Amendment Reports	Removed allocation for Code/Reform requirements - unlikely to commence this year	Reduction to expenditure	(10,000)		(10,000)
Works Administration	Works Asset Management Plan	Consultants - Asset Management Plans	Reallocation of Consultants fees to Works Operating contractors	Transfer from expenditure	(10,000)		(10,000)
Financial Services	Administer GST/FBT legislation	Consultants - Other	Cost overestimated to undertake Fuel credit review	Reduction to expenditure	(1,600)		(1,600)
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Consultants - Other	Budget increase to provide for marketing agency costs	Addition to expenditure	32,000		32,000
Health	Conduct Immunisation Clinics	Consultants - Other	Reduction to expenditure	Reduction to expenditure	(25,000)		(25,000)
Other Environmental Services	Native Vegetation - Miscellaneous	Consultants - Other	Increase budget - tender quotes for review of Roadside Vegetation Management Plan higher than expected	Addition to expenditure	10,000		10,000
Planning	Planning Appeals	Consultants - Other	No Appeal/Legal Costs to date	Reduction to expenditure	(2,000)		(2,000)
Works Administration	Engineering Support Services - Miscellaneous	Consultants - Other	Review of asset management people/systems	Transfer to expenditure	45,000		45,000
Works Operating	Roadsides - Tree/Shrub Maintenance	Consultants - Other	Revision to Works operating budget	Transfer to expenditure	25,000		25,000
Works Operating	Maintenance - Miscellaneous						
Works Operating	Land/Structures/Equipment/Fence	External Plant Hire (Other)	Revision to Works operating budget	Transfer to expenditure	2,000		2,000
Works Operating	Pipe/drain/culvert - Clean	External Plant Hire (Other)	Allow for scheduled drain cleaning prior to wet season	Transfer to expenditure	8,000		8,000
Works Operating	Streetsweeping	External Plant Hire (Other)	Revision to Works operating budget	Transfer from expenditure	(10,000)		(10,000)
Works Operating	Depot Maintenance Expenses	External Plant Hire (Other)	Adjusted to current expenditure	Transfer to expenditure	220		220
Works Operating	Bridges - Repair	External Plant Hire (Other)	Revision to Works operating budget	Transfer to expenditure	1,818		1,818
Works Operating	Roads - Grade/resheet road shoulders	External Plant Hire (Other)	Revision to Works operating budget	Transfer from expenditure	(3,636)		(3,636)
Barossa Bushgardens	Nursery Expenditure	External Plant Hire (Other)	Barossa Bushgardens Nursery adjustments within project account	Transfer from expenditure	(500)		(500)
Offices and Community Facilities	Asbestos Checks - Buildings	Asbestos Checks/Maintenance Contractors	Budget Adjustment for Asbestos Removal as per plan	Transfer from expenditure	(6,750)		(6,750)
Financial Services	Annual Financial Statements	Software - Purchase Licence Fee	Increased cost for financial statements solution	Addition to expenditure	200		200
Information Technology	Information Technology - Soft/Hardware Agreements	Software - Support Services	Adjustment of budget for maintenance expenses	Transfer from expenditure	(4,000)		(4,000)
Information Technology	Information Technology - Soft/Hardware Agreements	Hardware - Eiture Maintenance Agreement	Adjustment of budget for maintenance expenses	Transfer to expenditure	4,000		4,000
Works Operating	Depot Maintenance Expenses	Inventory issues (Fuel)	Adjusted to current expenditure	Transfer to expenditure	2,000		2,000
Library Services	Library Services - Miscellaneous	Direct Purchases - Online books/databases etc	State-wide Ebook increase offset by Materials Grant	Addition to expenditure	5,020		5,020
Offices and Community Facilities	Barossa Aquatic and Fitness Centre 'The Rex'	Direct Purchases - Assets < \$5,000	Budget for replacement equipment	Transfer to expenditure	8,490		8,490
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Direct Purchases - Assets < \$5,000	Budget increase to align with actuals	Addition to expenditure	3,500		3,500
Works Operating	Depot Maintenance Expenses	Direct Purchases - Assets < \$5,000	Adjusted to current expenditure	Transfer to expenditure	8,033		8,033
Leisure Options	Tanunda Mens Shed	Direct Purchases - Assets < \$5,000	Reallocation within Men's Shed project	Transfer from expenditure	3,517		3,517
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Direct Purchases - Cleaning Supplies	Budget increase to reflect current increase in cleaning costs	Addition to expenditure	3,000		3,000
Works Operating	Miscellaneous Building - Remove graffiti	Direct Purchases - Cleaning Supplies	Adjusted to current expenditure	Transfer to expenditure	214		214
Works Operating	Signs - Repair/replace	Direct Purchases - Signs	Revision to Works operating budget	Transfer from expenditure	(15,000)		(15,000)
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Direct Purchases - Vehicle/Machine Parts	Budget increase to cover additional vehicle registration	Addition to expenditure	800		800
Works Operating	Depot Maintenance Expenses	Direct Purchases - Vehicle/Machine Parts	Revision to Works operating budget	Transfer from expenditure	(1,200)		(1,200)
Works Operating	Machine/Vehicle/Equip - Repair	Direct Purchases - Vehicle/Machine Parts	Revision to Works operating budget	Transfer from expenditure	(3,000)		(3,000)
Community Services - Community Transport	Community Transport Scheme-Volunteer driver	Direct Purchases - Vehicle/Machine Parts	Budget reallocation to cover vehicle replacement costs	Transfer from expenditure	(316)		(316)
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Direct Purchases - Stationery	Budget increase to align with actuals	Addition to expenditure	2,500		2,500
Administration	General Admin - Miscellaneous	Direct Purchases - Stationery	Actual expenses less than expected	Reduction to expenditure	(2,000)		(2,000)
Works Operating	Depot Maintenance Expenses	Direct Purchases - Stationery	Adjusted to current expenditure	Transfer to expenditure	2,000		2,000
Works Operating	Cemeteries - Other maintenance	Direct Purchases - Irrigation supplies	Revision to Works operating budget	Transfer to expenditure	909		909
Works Operating	Depot Maintenance Expenses	Direct Purchases - Irrigation supplies	Revision to Works operating budget	Transfer from expenditure	(4,000)		(4,000)
Works Operating	Parks and Gardens-Grass/lawn/Tree/Shrub Maintenance	Direct Purchases - Irrigation supplies	Revision to Works operating budget	Transfer from expenditure	(5,000)		(5,000)
Works Ovals and Open Space	Moculta Recreation Park Oval	Direct Purchases - Irrigation supplies	Adjusted based on current expenditure	Transfer from expenditure	(1,000)		(1,000)
Works Operating	Parks and Gardens-Grass/lawn/Tree/Shrub Maintenance	Direct Purchases - Weed/Pest Chemicals	Revision to Works operating budget	Transfer to expenditure	2,818		2,818
Works Operating	Maintenance	Direct Purchases - Fertiliser	Revision to Works operating budget	Transfer from expenditure	(3,000)		(3,000)
Works Ovals and Open Space	Angas Recreation Park Oval	Direct Purchases - Fertiliser	Adjusted based on current expenditure	Transfer to expenditure	3,000		3,000
Works Ovals and Open Space	Tanunda Recreation Park Oval	Direct Purchases - Fertiliser	Adjusted based on current expenditure	Transfer from expenditure	(1,000)		(1,000)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 3	Reserve Transfer	Net
Works Operating	Parks and Gardens-Grass/lawn/Tree/Shrub Maintenance	Direct Purchases - Mulch/Loam	Revision to Works operating budget	Transfer to expenditure	4,000		4,000
Works Ovals and Open Space	Angas Recreation Park Oval	Direct Purchases - Mulch/Loam	Adjusted based on current expenditure	Transfer from expenditure	(1,010)		(1,010)
Works Ovals and Open Space	Curdnatta Recreation Park Oval (Sandy Creek)	Direct Purchases - Mulch/Loam	Adjusted based on current expenditure	Transfer from expenditure	(510)		(510)
Works Ovals and Open Space	Moculta Recreation Park Oval	Direct Purchases - Mulch/Loam	Adjusted based on current expenditure	Transfer from expenditure	(510)		(510)
Works Operating	Parks and Gardens-Grass/lawn/Tree/Shrub Maintenance	Direct Purchases- Plants/Shrubs	Additional request to deal with old Customer Requests for Maintenance	Addition to expenditure	15,000		15,000
Works Operating	Roadsides - Tree/Shrub Maintenance	Direct Purchases- Plants/Shrubs	Revision to Works operating budget	Transfer from expenditure	(35,000)		(35,000)
Barossa Bushgardens	Nursery Expenditure	Direct Purchases- Plants/Shrubs	Barossa Bushgardens Nursery adjustments within project account	Transfer from expenditure	(900)		(900)
Works Operating	Personal Safety equipment - Provide	Direct Purchases - Safety Equip or Clothing	Revision to Works operating budget	Transfer from expenditure	17,400		17,400
Works Operating	Depot Maintenance Expenses	Direct Purchases - Loose tools	Revision to Works operating budget	Transfer from expenditure	(1,500)		(1,500)
Works Operating	Miscellaneous Building - Remove graffiti	Direct Purchases - Building repairs	Adjusted to current expenditure	Transfer from expenditure	(1,000)		(1,000)
Works Operating	Public Conveniences - Building Repair	Direct Purchases - Building repairs	Revision to Works operating budget	Transfer to expenditure	2,200		2,200
Works Operating	Depot Maintenance Expenses	Direct Purchases - Building repairs	Adjusted to current expenditure	Transfer to expenditure	373		373
Community Services	Collaborative Officer	Direct Purchases - Other	Budget reallocation within cost centre to align with actual expenditure	Transfer to expenditure	1,130		1,130
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Direct Purchases - Other	Budget changes to reflect cost of cabin furniture and reduction in cabin supplies	Reduction to expenditure	(2,931)		(2,931)
Health	Disposal of Sharps	Direct Purchases - Other	Unforeseen demand for service	Addition to expenditure	500		500
Health	Public Health and Wellbeing Plan	Direct Purchases - Other	Health plan will be done in 2019/20	Carried forward expenditure	(900)		(900)
Works Operating	Gawler to Tanunda Bike Path	Direct Purchases - Other	Revision to Works operating budget	Transfer from expenditure	(5,000)		(5,000)
Works Operating	Cemeteries - Other maintenance	Direct Purchases - Other	Revision to Works operating budget	Transfer from expenditure	(3,100)		(3,100)
Works Operating	583 - Maintenance- Miscellaneous						
Works Operating	Land/Structures/Equip/Fence	Direct Purchases - Other	Revision to Works operating budget	Transfer to expenditure	3,000		3,000
Works Operating	Miscellaneous Building - Remove graffiti	Direct Purchases - Other	Adjusted to current expenditure	Transfer to expenditure	1,082		1,082
Works Operating	Other Activities - Miscellaneous	Direct Purchases - Other	Adjusted to current expenditure	Transfer to expenditure	1,157		1,157
Works Operating	Pipe/drain/culvert - Repair	Direct Purchases - Other	Revision to Works operating budget	Transfer from expenditure	(2,000)		(2,000)
Works Operating	Street furniture	Direct Purchases - Other	Adjusted to current cost rate	Transfer from expenditure	(1,500)		(1,500)
Works Operating	Depot Maintenance Expenses	Direct Purchases - Other	Adjusted to current expenditure	Transfer to expenditure	26,000		26,000
Works Operating	Play Equipment - Repair	Direct Purchases - Other	Revision to Works operating budget	Transfer from expenditure	(8,000)		(8,000)
Works Operating	Parks and Gardens-Grass/lawn/Tree/Shrub Maintenance	Direct Purchases - Other	Revision to Works operating budget	Transfer to expenditure	3,000		3,000
Works Operating	Bridges - Repair	Direct Purchases - Other	Revision to Works operating budget	Transfer from expenditure	(20,000)		(20,000)
Works Operating	Footbridge - Repair	Direct Purchases - Other	Revision to Works operating budget	Transfer from expenditure	(5,965)		(5,965)
Works Operating	Kerb - Repair	Direct Purchases - Other	Revision to Works operating budget	Transfer from expenditure	(10,000)		(10,000)
Works Operating	Roadsides - Tree/Shrub Maintenance	Direct Purchases - Other	Revision to Works operating budget	Transfer to expenditure	1,500		1,500
Works Operating	Signs - Repair/replace	Direct Purchases - Other	Revision to Works operating budget	Transfer to expenditure	8,000		8,000
Works Operating	Waste Transfer Stations	Direct Purchases - Other	Revision to Works operating budget	Transfer to expenditure	3,500		3,500
Barossa Bushgardens	Nursery Expenditure	Direct Purchases - Other	Barossa Bushgardens Nursery adjustments within project account	Transfer to expenditure	1,850		1,850
Sec 41 Committees - Gallery	Gallery Exhibition	Direct Purchases - Other	Additional expenditure for Group Exhibition	Addition to expenditure	2,975		2,975
Community Services - Home Assist	Home Assist Scheme - Administration	Direct Purchases - Other	Home assist growth funding and transfer from Men's Shed	Addition to expenditure	6,784		6,784
Leisure Options	Tanunda Mens Shed	Direct Purchases - Other	Reallocation within Men's Shed project	Reduction to expenditure	(3,117)		(3,117)
Community Services - Community Transport	Community Transport Scheme-Regional Response	Direct Purchases - Other	Expenses lower than anticipated	Reduction to expenditure	(500)		(500)
Community Services - Community Transport	Community Transport Scheme-Volunteer driver	Direct Purchases - Other	Additional spending as per growth funding	Addition to expenditure	3,000		3,000
Administration	General Admin - Miscellaneous	Office Equip consumables - White paper	Actual expenses less than expected	Reduction to expenditure	(2,000)		(2,000)
Works Operating	Depot Maintenance Expenses	Office Equipment consumables - Other	Adjusted to current expenditure	Transfer to expenditure	613		613
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Energy Costs - Electricity	Budget changes to align with actuals	Reduction to expenditure	(5,000)		(5,000)
Works Operating	Depot Maintenance Expenses	Energy Costs - Fuel and Lubricants	Revision to Works operating budget	Transfer from expenditure	(5,000)		(5,000)
Community Services - Community Transport	Community Transport Scheme-Regional Response	Energy Costs - Fuel and Lubricants	Fuel higher than anticipated due to "Out and About" project increase	Addition to expenditure	1,000		1,000
Community Services - Community Transport	Community Transport Scheme-Volunteer driver	Energy Costs - Fuel and Lubricants	Additional spending as per growth funding	Addition to expenditure	1,000		1,000
Works Operating	Depot Maintenance Expenses	Water - Service Rates	Adjusted to current expenditure	Transfer to expenditure	2,230		2,230
Works Ovals and Open Space	Angas Recreation Park Oval	Water Rates	Adjusted based on current expenditure	Transfer from expenditure	(1,000)		(1,000)
Works Ovals and Open Space	Angas Recreation Park Oval	Excess Water Rates	Adjusted based on current expenditure	Transfer from expenditure	(2,000)		(2,000)
Works Ovals and Open Space	Moculta Recreation Park Oval	Excess Water Rates	Adjusted based on current expenditure	Transfer from expenditure	(2,000)		(2,000)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 3	Reserve Transfer	Net
Works Ovals and Open Space	Tanunda Recreation Park Oval	Excess Water Rates	Adjusted based on current expenditure	Transfer from expenditure	(8,000)		(8,000)
Works Ovals and Open Space	Murray Recreation Park Oval (Eden Valley)	Excess Water Rates	Adjusted based on current expenditure	Transfer to expenditure	5,500		5,500
Works Ovals and Open Space	Springton Recreation Park Oval	Excess Water Rates	Adjusted based on current expenditure	Transfer from expenditure	(2,000)		(2,000)
Works Operating	Depot Maintenance Expenses	Water - Usage Charges	Revision to Works operating budget	Transfer from expenditure	(2,530)		(2,530)
Works Operating	Parks and Gardens-Grass/lawn/Tree/Shrub Maintenance	Water - Usage Charges	Revision to Works operating budget	Transfer from expenditure	(26,975)		(26,975)
Works Operating	Unsealed Roads - Patch/repair	Road Materials - Rubble (internal)	Adjusted to current expenditure	Transfer to expenditure	1,518		1,518
Works Operating	Carparks - Miscellaneous	Road Materials - Rubble (external)	Adjusted to current expenditure	Transfer to expenditure	3,640		3,640
Works Operating	Pipe/drain/culvert - Repair	Road Materials - Rubble (external)	Revision to Works operating budget	Transfer from expenditure	(3,500)		(3,500)
Works Operating	Footpath - Repair	Road Materials - Rubble (external)	Revision to Works operating budget	Transfer from expenditure	(5,000)		(5,000)
Works Operating	Unsealed Roads - Patch/repair	Road Materials - Rubble (external)	Revision to Works operating budget	Transfer from expenditure	(8,000)		(8,000)
Works Operating	Roads - Grade/resheet road shoulders	Road Materials - Rubble (external)	Revision to Works operating budget	Transfer from expenditure	(25,000)		(25,000)
Works Operating	Sealed Roads - Patch/repair	Road Materials - Screenings	Revision to Works operating budget	Transfer from expenditure	(15,000)		(15,000)
Works Operating	Footpath - Repair	Road Materials - Bitumen/Cold Mix	Revision to Works operating budget	Transfer from expenditure	(5,000)		(5,000)
Works Operating	Sealed Roads - Patch/repair	Road Materials - Bitumen/Cold Mix	Revision to Works operating budget	Transfer from expenditure	(15,000)		(15,000)
Works Operating	Pipe/drain/culvert - Repair	Drainage Pipes	Revision to Works operating budget	Transfer to expenditure	5,000		5,000
Works Operating	Footpath - Repair	Road Materials - Other	Revision to Works operating budget	Transfer from expenditure	(3,000)		(3,000)
Community Services - Community Transport	Community Transport Scheme-Volunteer driver	Bank Charges	Credit card charges not in original budget	Addition to expenditure	60		60
Nuriootpa Centennial Park	Nuriootpa Sports Centre (NCPA)	Insurance - Public Liability Insurance	Budget reduction to align with actuals	Reduction to expenditure	(1,000)		(1,000)
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Insurance - Vehicle Insurance	Budget adjustment to align with actuals	Addition to expenditure	1,000		1,000
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Advertising	Budget reduction to align with actuals	Reduction to expenditure	(5,000)		(5,000)
Health	Public Health and Wellbeing Plan	Advertising	Health plan will be done in 2019/20	Carried forward expenditure	(500)		(500)
Planning	Planning - Development Plan Amendments	Advertising	No further cost anticipated	Reduction to expenditure	(1,300)		(1,300)
Administration	Council Elections	Advertising	Election costs less than expected	Reduction to expenditure	(13,131)		(13,131)
Community Services - Community Transport	Community Transport Scheme-Volunteer driver	Advertising	No advertising anticipated	Reduction to expenditure	(500)		(500)
Financial Services	Rates - Recover Outstanding Rates	Printing	Printing costs not as high as expected	Reduction to expenditure	(1,000)		(1,000)
Health	Other Health Services - Miscellaneous	Printing	Reduction to expenditure	Reduction to expenditure	(500)		(500)
Executive Services	Executive Services - Miscellaneous	Printing	Printing costs not as high as expected	Reduction to expenditure	(1,000)		(1,000)
Financial Services	Accounting/Finance - Miscellaneous	Staff Training - Seminar/Conference Fees	Balance of training budget not required	Reduction to expenditure	(3,000)		(3,000)
Library Services	Staff Training - Library Services	Staff Training - Seminar/Conference Fees	Budget reallocation to align with actual expenditure	Addition to expenditure	400		400
Executive Services	Executive Services - Miscellaneous	Staff Training - Seminar/Conference Fees	Minor adjustment for actual costs	Addition to expenditure	2,500		2,500
Works Operating	Staff Training - Works	Staff Training - Seminar/Conference Fees	Revision to Works operating budget	Transfer from expenditure	(391)		(391)
General Inspectors	By-Laws and LG Act Administration	Staff Training - Seminar/Conference Fees	Transfer within cost centre	Transfer from expenditure	(500)		(500)
Leisure Options	Tanunda Mens Shed	Staff Training - Seminar/Conference Fees	Move to social support "Out and About" project	Transfer to expenditure	(3,000)		(3,000)
Financial Services	Accounting/Finance - Miscellaneous	Staff Training - Travel Expenses	Balance of travel	Reduction to expenditure	(500)		(500)
Executive Services	Executive Services - Miscellaneous	Staff Training - Travel Expenses	Minor adjustment for actual costs	Reduction to expenditure	(1,000)		(1,000)
Works Operating	Staff Training - Works	Staff Training - Travel Expenses	Revision to Works operating budget	Transfer to expenditure	208		208
Financial Services	Accounting/Finance - Miscellaneous	Staff Training - Accommodation Expenses	Balance of accommodation budget not required	Reduction to expenditure	(770)		(770)
Library Services	Staff Training - Library Services	Staff Training - Accommodation Expenses	Budget reallocation to align with actual expenditure	Reduction to expenditure	(400)		(400)
Executive Services	Executive Services - Miscellaneous	Staff Training - Accommodation Expenses	Minor adjustment for actual costs	Reduction to expenditure	(750)		(750)
Works Operating	Staff Training - Works	Staff Training - Accommodation Expenses	Revision to Works operating budget	Transfer to expenditure	382		382
Financial Services	Accounts Payable	Postage	Postage cost now charged via a separate allocation process	Reduction to expenditure	(1,550)		(1,550)
Health	Other Health Services - Miscellaneous	Postage	Reduction to expenditure	Reduction to expenditure	(300)		(300)
Planning	Planning - Miscellaneous	Postage	Trending below budget	Reduction to expenditure	(4,500)		(4,500)
Administration	Council Elections	Postage	Election postage costs higher than expected	Addition to expenditure	2,190		2,190
General Inspectors	Dog and Cat Control - Miscellaneous	Postage	Cost trending lower than anticipated	Reduction to expenditure	(250)		(250)
Community Services - Community Transport	Community Transport Scheme-Volunteer driver	Postage	Higher postage costs than anticipated	Addition to expenditure	300		300
Works Operating	Pipe/drain/culvert - Repair	Courier/Freight Charges	Revision to Works operating budget	Transfer to expenditure	465		465
Works Operating	Street furniture	Courier/Freight Charges	Adjusted to current expenditure	Transfer to expenditure	150		150
Works Operating	Roadsides - Tree/Shrub Maintenance	Courier/Freight Charges	Revision to Works operating budget	Transfer to expenditure	1,500		1,500
Community Services	Collaborative Officer	Mobile Phone Expenses	Budget reallocation within cost centre to align with actual expenditure	Transfer from expenditure	(50)		(50)
Information Technology	Information Technology - Miscellaneous	Mobile Phone Expenses	Redistribution of budget to match actual cost	Transfer to expenditure	500		500
Information Technology	Information Technology - Miscellaneous	Wireless Broadband	Redistribution of budget to match actual cost	Transfer from expenditure	(500)		(500)
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Fringe Benefits Tax Expenses	Budget reduction due to change in Park Managers	Reduction to expenditure	(1,000)		(1,000)
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Sitting Fees	Reduced number of audit committee meetings	Reduction to expenditure	(450)		(450)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 3	Reserve Transfer	Net
Community Programs and Development	Community Programs and Development	Contributions - Other	Incorrect entry quarter one - skate park	Addition to expenditure	17,114		17,114
Executive Services	Executive Services - Miscellaneous	Contributions - Other	Transfer from support for benchmarking study for council owned caravan parks	Addition to expenditure	2,000		2,000
Administration	Council Elections	Contributions - Other	Electoral Commission costs less than expected	Reduction to expenditure	(3,401)		(3,401)
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Donations - Sundry	Budget increase to cover donations paid	Addition to expenditure	500		500
Works Ovals and Open Space	Lyndoch Recreation Park Oval	Levies paid to government	Adjusted based on current expenditure	Transfer to expenditure	180		180
Building	Building Control - Miscellaneous	Legal Fees	No appeals/legal advice on matters to date	Transfer from expenditure	(5,000)		(5,000)
Health	Other Health Services - Miscellaneous	Legal Fees	Budget reallocation to cover additional legal fees incurred	Transfer to expenditure	1,000		1,000
Health	Manage Food Act	Legal Fees	Budget reallocation to cover additional legal fees incurred	Transfer to expenditure	(1,000)		(1,000)
Planning	Planning Appeals	Legal Fees	No Appeal/Legal Costs to date	Reduction to expenditure	(40,000)		(40,000)
Planning	Planning - Development Plan Amendments	Legal Fees	No further legal cost anticipated	Reduction to expenditure	(2,400)		(2,400)
Planning	Planning - Provide Planning advice	Legal Fees	Cost trending above budget	Addition to expenditure	10,000		10,000
Planning	Planning - Miscellaneous	Legal Fees	Trending above budget	Addition to expenditure	30,000		30,000
Community Services - Community Transport	Community Transport Scheme-Volunteer driver	Volunteer Reimbursements	Lower reimbursements than anticipated	Reduction to expenditure	(500)		(500)
Financial Services	Administer GST/FBT legislation	Subscriptions/Memberships	Membership for tax advice less than expected	Reduction to expenditure	(135)		(135)
Works Operating	Staff Training - Works	Subscriptions/Memberships	Revision to Works operating budget	Transfer to expenditure	900		900
Barossa Bushgardens	Bushgardens Miscellaneous expenses	Subscriptions/Memberships	Budget reallocation within Project account to align with actual expenditure	Transfer to expenditure	95		95
Works Operating	Cemeteries - Grave dig/backfill	Other Misc. Expenses - Reimbursements	Adjusted to actual expenditure	Transfer to expenditure	614		614
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Other Misc. Expenses - Sundry	Budget increase to cover Big 4 and MYOB training, gift cards and memberships and Big 4 changeover costs	Addition to expenditure	12,586		12,586
Health	Public Health and Wellbeing Plan	Other Misc. Expenses - Sundry	Health plan will be done in 2019/20	Carried forward expenditure	(200)		(200)
Barossa Bushgardens	Bushgardens Miscellaneous expenses	Other Misc. Expenses - Sundry	Budget reallocation within Project account to align with actual expenditure	Transfer from expenditure	(95)		(95)
Barossa Bushgardens	Bushgardens Miscellaneous expenses	Internal Plant Hire Allocations	Budget reallocation within Project account to align with actual expenditure	Transfer to expenditure	144		144
Materials, Contract and Other Expense:				Note 9	172,060	14,030	186,090
Depreciation, Amortisation and Impairment				Note 10	0	0	0
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Loan Interest - LGFA	Budget reduction due to reduced interest rates	Reduction to expenditure	(5,000)		(5,000)
Nuriootpa Centennial Park	Nuriootpa Caravan Park (NCPA)	Cash Advance Interest - LGFA	Budget reduction due to reduced interest rates	Reduction to expenditure	(14,250)		(14,250)
Finance Costs				Note 11	(19,250)	0	(19,250)
NET TOTAL - Operating Adjustments					148,728	14,030	162,758

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 3	Reserve Transfer	Net
Capital Expenditure on Renewal and Replacement of existing assets								
Works Capital - Road Seal	Road Seal - Kalimna Road Nuriootpa	Capital Expenditure - Road resealing	Capital Expenditure Structures - Contractors	Budget reallocated from Resheeting program to Kalimna Road reseal	Transfer To - expenditure	30,000		30,000
Administration	Swimming Pool, Barossa Valley Recreation Centre	Capital Expenditure - The Rex Barossa Aquatic Fitness	Capital Expenditure Buildings - Contractors	Additional budget requirements for pool repairs	Transfer To - income	30,602		30,602
Works Capital - Road Seal	Road Seal - Balmoral Road Cockatoo Valley	Capital Expenditure - Road resealing	Capital Expenditure Structures - Contractors	Reallocation of footpath budget	Transfer To - expenditure	2,774		2,774
Works Capital - Roads Sheeted	Road Resheeting Budget	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Materials	Budget reallocation for Kalimna Road resealing	Transfer From - expenditure	(39,243)		(39,243)
Works Capital Footpaths	Footpath renewal Budget	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Reallocation of footpath budget	Transfer From - expenditure	(3,366)		(3,366)
Offices and Community Facilities	Miscellaneous Buildings Renewal	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Buildings - Contractors	Additional budget requirements as per Building Condition Audit and Pool Repairs	Transfer From - expenditure	(112,054)		(112,054)
Works Capital - Road Seal	Tanunda to Gawler Bike Path	Capital Expenditure - Road resealing	Capital Expenditure Structures - Contractors	Reallocation of footpath budget	Transfer To - expenditure	3,178		3,178
Works Capital	Minor Plant Budget Renewal	Capital Expenditure - Minor Plant	Capital Expenditure Equipment - Materials	Transfer from minor plant budget for sprayer	Transfer From - expenditure	(600)		(600)
Works Capital	Williamstown Queen Victoria Jubilee Park Oval Renewal	Capital Expenditure - Other Sporting Reserves	Capital Expenditure Structures - Contractors	Transfer from oval upgrade to renewal	Transfer To - expenditure	2,519		2,519
Works Capital	Sandy Creek Recreation Park Oval Renewal	Capital Expenditure - Other Sporting Reserves	Capital Expenditure Structures - Contractors	Transfer from oval upgrade to renewal	Transfer To - income	2,445		2,445
Community Services - Community Transport	Community Transport Vehicle 1	Capital Expenditure - Community Transport Scheme	Capital Expenditure Equipment - Materials	Budget transfer to cover additional costs of vehicle	Transfer To - expenditure	158		158
Community Services - Community Transport	Community Transport Vehicle 2	Capital Expenditure - Community Transport Scheme	Capital Expenditure Equipment - Materials	Budget transfer to cover additional costs of vehicle	Transfer To - expenditure	158		158
Works Administration	Office Vehicle - Contingency	Capital Expenditure - Administration Vehicles	Capital Expenditure Equipment - Materials	Reallocate budget to facilitate purchase of Works Ute	Transfer From - expenditure	(30,000)		(30,000)
Offices and Community Facilities	Reseal Tennis Courts/Drainage - Talunga	Capital Expenditure - Talunga Park	Capital Expenditure Structures - Contractors	Carry forward reseal tennis court drainage	Carried forward expenditure	(40,000)		(40,000)
Nuriootpa Centennial Park	Nuriootpa Centennial Park Authority Coulthard Reserve Bore	Capital Expenditure - Nuriootpa Recreation Park	Capital Expenditure Structures - Contractors	Additional costs for replacement of bore	Addition to expenditure	348		348
Nuriootpa Centennial Park	Cleaners Van - Nuriootpa Centennial Park Authority	Capital Expenditure - Nuriootpa Caravan Park	Capital Expenditure Equipment - Materials	Budget changes from Cleaners Van to cover cost of Electric Cart	Reduction to expenditure	(10,432)		(10,432)
Nuriootpa Centennial Park	Internal Roadways - Nuriootpa Centennial Park Authority	Capital Expenditure - Nuriootpa Caravan Park	Capital Expenditure Structures - Contractors	Increased costs for internal roadways work	Addition to expenditure	6,000		6,000
Works Capital	Oval Irrigation Tank Curdnatta Park	Capital Expenditure - Other Sporting Reserves	Capital Expenditure Equipment - Materials	Additional budget requirements for irrigation tank replacement	Transfer To - income	32,714		32,714
Works Capital	Sprayer - Silver Series 600 Litre 3 pole sprayer	Capital Expenditure - Depot Vehicles	Capital Expenditure Equipment - Materials	Transfer from minor plant budget for sprayer	Transfer To - expenditure	600		600
Works Capital	Works Ute 4	Capital Expenditure - Depot Vehicles	Capital Expenditure Equipment - Materials	Budget reallocation to facilitate purchase of Works Ute	Transfer To - expenditure	30,000		30,000
Nuriootpa Centennial Park	Electric Cart - Nuriootpa Centennial Park Authority	Capital Expenditure - Nuriootpa Caravan Park	Capital Expenditure Equipment - Materials	Reallocate budget to from Cleaners Van to cover cost of Electric Cart	Addition to expenditure	10,622		10,622
Capital Expenditure on Renewal and Replacement of Existing Asset:						Note 12	(83,577)	0 (83,577)
Asset Sales adjustments/Capital Income								
Proceeds from Sale of Replaced Assets					Note 13	0	0	0
NET TOTAL - Asset Renewal/Replacement Adjustments:						(83,577)	0	(83,577)

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 3	Reserve Transfer	Net
Capital Expenditure on New and Upgraded assets								
Works Capital Footpaths	Footpath - Greenock Road Nuriootpa	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Budget reallocation within Footpath Program	Transfer From - expenditure	(37,000)		(37,000)
Works Capital Footpaths	Footpath - Truro Road Moculta	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Reallocation of footpath budget	Transfer From - expenditure	(21,949)		(21,949)
Works Capital Footpaths	Footpath - Queen Street Williamstown	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Budget reallocation within Footpath program	Transfer To - expenditure	37,000		37,000
Works Capital Footpaths	Footpath - Bridge Street Tanunda	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Reallocate footpath budget	Transfer To - expenditure	5,950		5,950
Works Capital Footpaths	Footpath - Langmeil Road Tanunda	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Reallocation of footpath budget	Transfer To - expenditure	13,776		13,776
Works Capital Footpaths	Footpath - Wild Street Williamstown	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Reallocation of footpath budget	Transfer To - expenditure	11,322		11,322
Works Capital Footpaths	Footpath - Tanunda Road Nuriootpa	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Reallocation of footpath budget	Transfer To - expenditure	9,984		9,984
Works Capital Footpaths	Footpath - Lyndoch Valley Road Lyndoch	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Reallocation of footpath budget	Transfer To - expenditure	11,965		11,965
Works Capital Footpaths	Footpath - Melrose Street Mount Pleasant	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Reallocate footpath budget	Transfer From - expenditure	(17,272)		(17,272)
Works Capital Footpaths	Footpath - Victoria Terrace Williamstown	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Reallocate footpath budget	Transfer From - expenditure	(16,550)		(16,550)
Works Capital Footpaths	Footpath - Bitter Crescent - Lyndoch	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Reallocation of footpath budget	Transfer To - expenditure	3,366		3,366
Works Capital Bridges	Bridge at Entrance to Williamstown Queen Victoria Jubilee Park	Capital Expenditure - Bridges	Capital Expenditure Structures - Contractors	Reallocation of Contractor budget from Works Capital to Works Operating	Transfer From - expenditure	(36,000)		(36,000)
Works Capital	Upgrade Lyndoch Oval	Capital Expenditure - Other Sporting Reserves	Capital Expenditure Structures - Contractors	Budget reallocation to Lyndoch Oval interim lighting upgrade	Transfer From - expenditure	(18,000)		(18,000)
Works Capital Footpaths	Jack Bobridge Bike Path Connection	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Carry forward Jack Bobridge Bike Track Connection	Carried forward expenditure	(351,470)		(351,470)
Works Capital Stormwater	Springton Drainage	Capital Expenditure - Stormwater Drainage	Capital Expenditure Structures - Contractors	Transfer from Newcastle Street drainage budget	Transfer From - expenditure	7,278		7,278
Section 41 Committees - Gallery	Barossa Regional Gallery Air Conditioning	Capital Expenditure - Barossa Regional Gallery	Capital Expenditure Buildings - Contractors	Carry Forward - Gallery Air Conditioning	Carried forward expenditure	(89,204)	45000	(44,204)
Section 41 Committees - Gallery	Barossa Regional Gallery Air Conditioning	Capital Expenditure - Barossa Regional Gallery	Capital Expenditure - CITB Levy	Carry Forward - Gallery Air conditioning	Carried forward expenditure	(246)		(246)
Nuriootpa Centennial Park	Nuriootpa Centennial Park Authority Community Pavilion Upgrade	Capital Expenditure - Nuriootpa Recreation Park	Capital Expenditure Structures - Contractors	Balance of costs for Community Pavilion	Addition to expenditure	1,150		1,150
Works Capital	Williamstown Queen Victoria Jubilee Park Oval Upgrade	Capital Expenditure - Other Sporting Reserves	Capital Expenditure Structures - Contractors	Reallocation of ovals expenditure	Transfer From - expenditure	(4,964)		(4,964)
Offices and Community Facilities	Angaston Railway Precinct Picnic Area	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Budget increase to for Civil Works and Design Costing. Per Council meeting 16 April 2019	Addition to expenditure	100,000		100,000
Offices and Community Facilities	Angaston Railway Precinct - Bike Track	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Budget increase for Civil Works and Design Costing. Per Council meeting 16 April 2019	Addition to expenditure	979		979
Offices and Community Facilities	Angaston Railway Precinct - Play Area	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Additional funding required for civil work and design costing. Per Council meeting 16 April 2019	Addition to expenditure	461,135		461,135
Works Capital Stormwater	Newcastle Street Drainage	Capital Expenditure - Stormwater Drainage	Capital Expenditure Structures - Contractors	Transfer to Springton drainage	Transfer From - expenditure	(7,278)		(7,278)
Offices and Community Facilities	Interim Upgrade Lighting - Lyndoch Recreation Park	Capital Expenditure - Lyndoch Recreation Park	Capital Expenditure Structures - Contractors	Budget reallocation to cover Lyndoch Oval interim lighting upgrade	Transfer To - expenditure	18,000		18,000
Nuriootpa Centennial Park	Nuriootpa Centennial Park Authority Hoffman Oval Female Change rooms	Capital Expenditure - Nuriootpa Recreation Park	Capital Expenditure Buildings - Contractors	Change rooms project not going ahead in 2018/19	Reduction to expenditure	(157,118)		(157,118)
Works Capital - Road Seal	Nuriootpa Soldiers Memorial Hall Car Park Resealing	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Transfer budget from road resheeting	Transfer To - expenditure	9,243		9,243
Works Capital - Road Seal	Bike Path - Atze Parade to Furnell Street	Capital Expenditure - Road resealing	Capital Expenditure Structures - Contractors	Part Carry forward Atze Parade to Furnell Street Bike Path \$16,522 and transfer to Tanunda to Gawler Bike Path \$3,178	Carried forward expenditure	(19,700)		(19,700)

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 3	Reserve Transfer	Net
Nuriootpa Centennial Park	Half Basketball Court - Nuriootpa Centennial Park Authority	Capital Expenditure - Nuriootpa Recreation Park	Capital Expenditure Structures - Contractors	Provision for half basketball court at Nuriootpa Centennial Park	Addition to expenditure	16,000		16,000
Nuriootpa Centennial Park	Prider Street Property Renovations - Nuriootpa Centennial Park Authority	Capital Expenditure - Nuriootpa Recreation Park	Capital Expenditure Structures - Contractors	Provision for renovation costs at Prider Street property	Addition to expenditure	28,581		28,581
Capital Expenditure on New and Upgraded Assets					Note 14	(41,022)	45,000	3,978
Amounts received specifically for New and Upgraded Assets/Profit & loss for asset disposal								
Amounts Received Specifically for New and Upgraded Assets					Note 15	0	0	0
Asset Sales adjustments								
Asset Disposal and Fair Value Adjustments:					Note 16	0	0	0
NET TOTAL - Asset New/Upgrade Adjustments						(41,022)	45,000	3,978
NET TOTAL - Capital Adjustments						(124,599)	45,000	(79,599)
<i>Note: for reconciliation purposes the report includes Approved Carried Forward.</i>								

Statement of Comprehensive Income

for the year ending 30 June 2019

		Original Full Year Budget	Actuals as at 31 Mar 2019	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 3	Carried Forward to 2019/20	Proposed Full Year Revised Budget
	Budget Adjustment Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income							
Rates	1	30,122	30,123	30,127	4	0	30,131
Statutory Charges	2	674	486	676	8	0	684
User Charges	3	3,078	2,079	3,120	(122)	0	2,998
Grants, Subsidies and Contributions	4	1,845	1,708	2,144	7	0	2,151
Investment Income	5	238	293	293	27	0	320
Reimbursements	6	215	117	196	0	0	196
Other Income	7	1,016	1,039	1,204	48	0	1,252
Net Gain – Joint Ventures and Associates		0		0	0	0	0
Total Revenues		37,188	35,845	37,760	(28)	0	37,732
Expenses							
Employee Costs	8	13,445	9,484	13,685	(32)	0	13,653
Materials, Contracts and Other Expenses	9	15,444	9,502	15,680	201	(29)	15,852
Depreciation, Amortisation and Impairment	10	7,362	5,520	7,362	0	0	7,362
Finance Costs	11	855	389	855	(19)	0	836
Net Loss – Joint Ventures and Associations		0	0	0	0	0	0
Total Expenses		37,106	24,895	37,582	150	(29)	37,703
Operating Surplus / (Deficit)		82	10,950	178	(178)	29	29
Asset Disposal and Fair Value Adjustments	16	(51)	(14)	(64)	0	0	(64)
Amounts Received Specifically for New or Upgraded Assets	15	4,721	2,450	1,912	0	0	1,912
Physical Resources Received Free of Charge		282	0	282	0	0	282
Net Surplus / (Deficit)		5,034	13,386	2,308	(178)	29	2,159
Changes in revaluation surplus - infrastructure, property, plant and equipment		0	0	0	0	0	0
Infrastructure, property, plant and equipment Impairment (Expense)/Recoupments offset to Asset Revaluation Reserve		0	0	0	0	0	0
Total Other Comprehensive Income		0	0	0	0	0	0
Total Comprehensive Income		5,034	13,386	2,308	(178)	29	2,159

*Full Year Revised Budget is the Mid Year Budget Review for the year, adopted by Council at the February 2019 meeting.

Annual Business Plan

Operating Result - The Barossa Council (Excludes NCPA)

Operations

	Original Full Year Budget	Actuals as at 31 Mar 2018	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 3	Carried Forward to 2019/20	Proposed Full Year Revised Budget
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	35,366	34,574	35,938	58	0	35,996
Expenditure	35,320	23,589	35,796	139	(29)	35,906
Capital Amounts	4,721	2,436	1,912	0	0	1,912
Net Surplus (Deficit)	4,767	13,421	2,054	(81)	29	2,002

*Full Year Revised Budget is the Mid Year Budget Review for the year, adopted by Council at the February 2019 meeting.

Associated Entities – Subsidiary

Operating Result - Nuriootpa Centennial Park Authority

Responsibilities and Services Provided: Established as a subsidiary of Council pursuant to Section 42 of the Local Government Act 1999, the Nuriootpa Centennial Park Authority manages and maintains the Nuriootpa Caravan Park and adjacent sporting and leisure facilities on behalf of Council.

The projected 2018/19 Income Statement for the Authority is included within Council's financial statements, contained within this document.

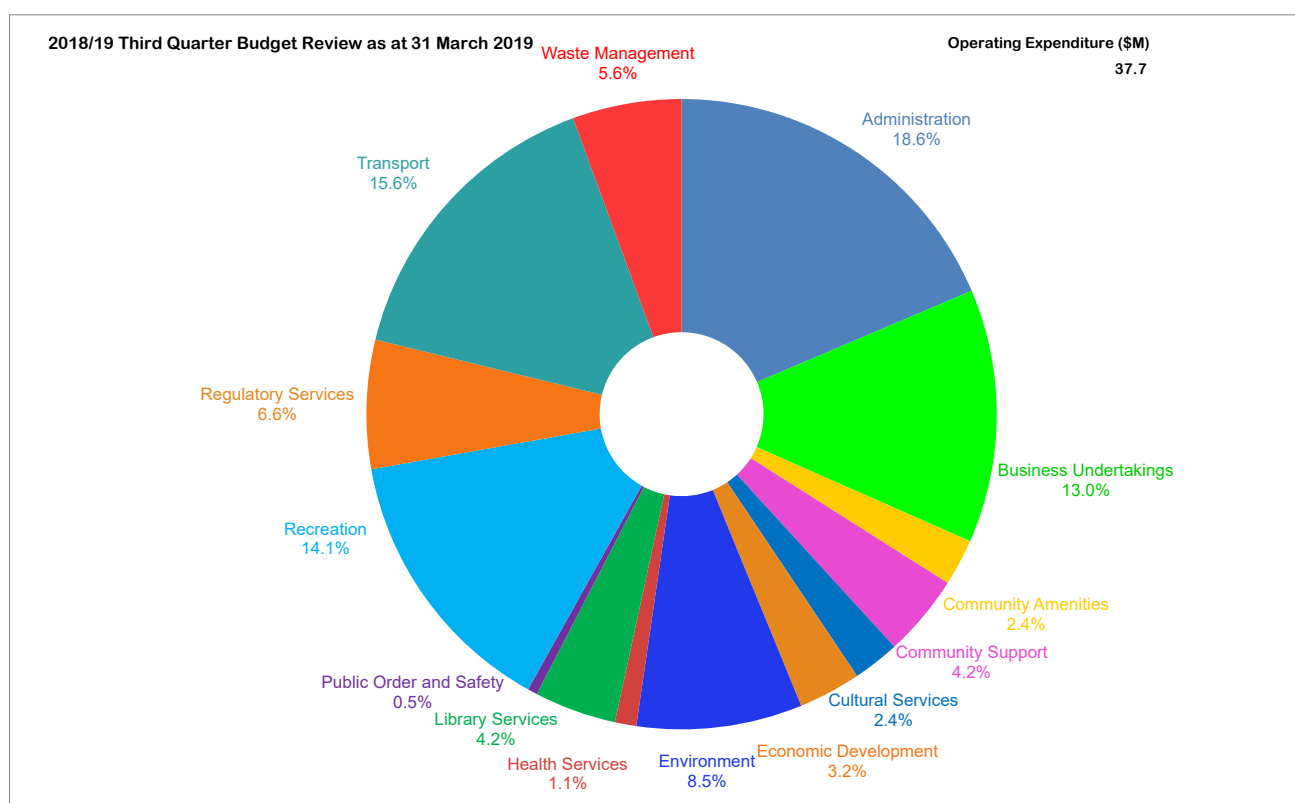
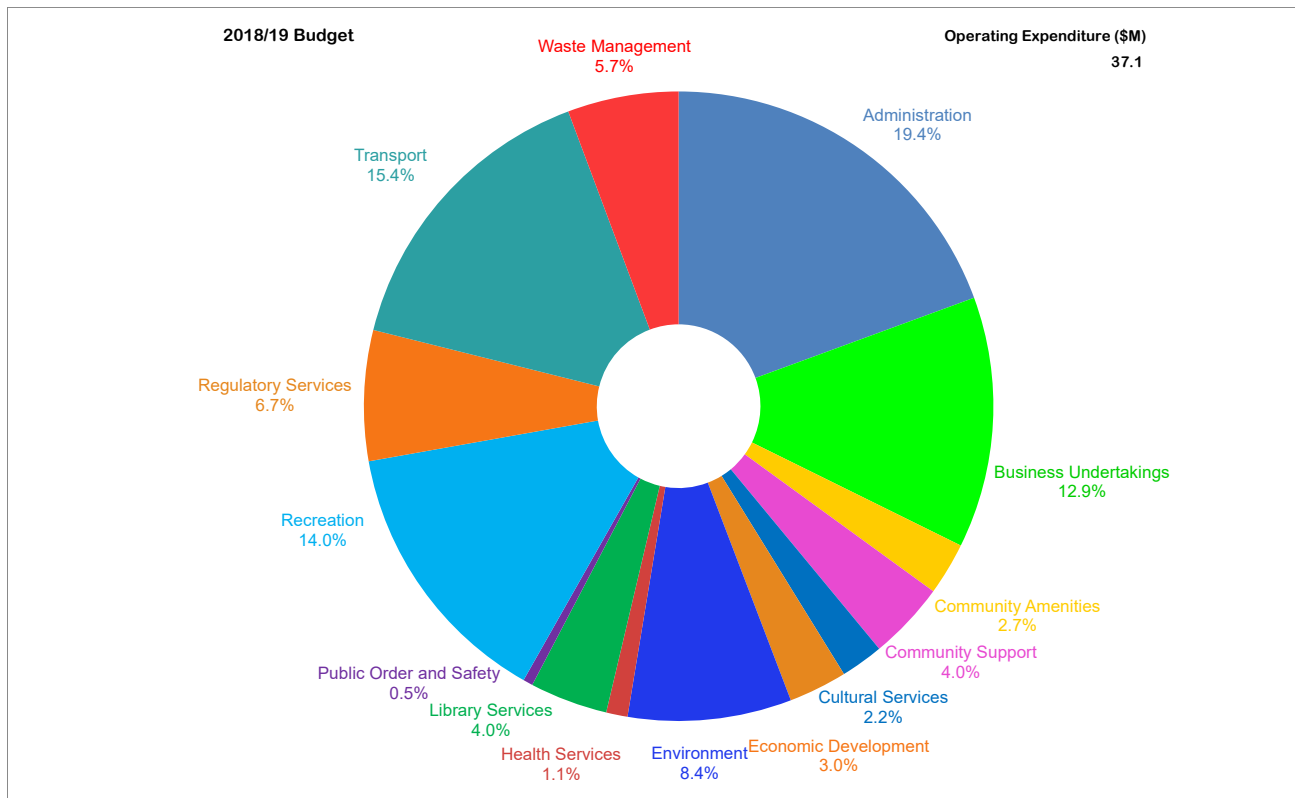
Operations

	Original Full Year Budget	Actuals as at 31 Mar 2019	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 3	Carried Forward to 2019/20	Proposed Full Year Revised Budget
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	1,822	1,271	1,822	(86)	0	1,736
Expenditure	1,786	1,306	1,786	11	0	1,797
Capital Amounts	0	0	0	0	0	0
Net Surplus (Deficit)	36	(35)	36	(97)	0	(61)

*Full Year Revised Budget is the Mid Year Budget Review for the year, adopted by Council at the February 2019 meeting.

Functional Reporting Operating Expenditure

The following graphs show Budget operating expenditure for the 2018/19 year by the following functions: Administration, Business Undertakings, Community Amenities, Community Support, Cultural Services, Economic Development, Environment, Health Services, Library Services, Public Order and Safety, Recreation, Regulatory Services, Transport, Waste Management.



Capital Program 2018/19						
Description	2018/19 Budget	Actuals as at 31 Mar 2019	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 3	Carry forward to 2019/20	Proposed Full Year Revised Budget
CORPORATE & COMMUNITY SERVICES	8,003,151	798,437	5,583,584	531,692	(129,450)	5,985,826
Community Services - Community Transport	52,000	48,495	52,000	316	0	52,316
Community Transport Vehicles	52,000	48,495	52,000	316	0	52,316
Library Services	68,830	37,591	68,830	0	0	68,830
Library Books	68,830	37,591	68,830	0	0	68,830
Barossa Regional Gallery	89,450	0	89,450	0	(89,450)	0
Barossa Regional Gallery Air Conditioning	89,450	0	89,450	0	(89,450)	0
Barossa Visitor Centre	14,091	0	14,091	0	0	14,091
Barossa Visitor Centre - Interpretative Display/Video Wall	14,091	0	14,091	0	0	14,091
Offices and Community Facilities	7,778,780	712,351	5,359,213	531,376	(40,000)	5,850,589
Hall Chairs Angaston	0	5,777	5,777	0	0	5,777
Angaston Railway Precinct - Entrance	27,231	2,810	27,231			27,231
Angaston Railway Precinct - Picnic and Market Area	429,400	27,483	438,886	100,000		538,886
Angaston Railway Precinct - Railway Station and Associated Works	652,494	33,779	806,121			806,121
Angaston Railway Precinct - Railway Carriage	0	7,500	7,500	0	0	7,500
Angaston Railway Precinct - Southern Bank Bike Track	97,460	27,483	98,280	979		99,259
Angaston Railway Precinct - Youth and Play Area	902,415	27,701	923,142	461,135		1,384,277
Building Renewal and Replacement	139,394	0	121,948	(112,054)	0	9,894
Curdnatta Recreation Park - Oval Irrigation Tank	0	15,700	11,193	32,714	0	43,907
Finance Budgeting Software	0	3,150	50,940	0	0	50,940
Lyndoch Recreation Park Interim Upgrade Oval Lights - (Funded from Developer Reserve)	20,000	0	20,000	18,000	0	38,000
Nuriootpa Office and Library Air Conditioning Renewal Program	70,000	16,123	116,473	0	0	116,473
Talunga Tennis Courts - Reseal/Drainage	40,000	0	40,000	0	(40,000)	0
Talunga Recreation Park Upgrade	0	1,236	0	0	0	0
Tanunda Recreation Park - Electrical Upgrade and Lighting	647,675	0	684,497	0	0	684,497
Tanunda Recreation Park - Oval Expansion	51,300	0	81,300	0	0	81,300
Tanunda Recreation Park - Show Hall Upgrade	561,745	0	596,600	0	0	596,600
The Big Project - Phase 1 Implementation - Buildings	1,946,266	1,800	610,211	0	0	610,211
The Big Project - Phase 1 Implementation - Recreation	2,000,000	0	0	0	0	0
The Big Project Implementation Costs	0	0	84,821	0	0	84,821
The Rex Swimming Pool	0	12,236	0	30,602	0	30,602
Lyndoch Recreation Park - The Big Project	0	3,855	35,000	0	0	35,000
Williamstown QVJP - The Big Project	0	30,336	45,000	0	0	45,000
Barossa Rugby Park - The Big Project	0	28,195	25,000	0	0	25,000
Talunga Park - The Big Project	0	52,190	49,000	0	0	49,000
Tanunda Recreation Park - The Big Project	0	121,270	35,000	0	0	35,000
Barossa Culture Hub - The Big Project	0	104,565	171,640	0	0	171,640
Angas Recreation Park - The Big Project	0	39,285	37,000	0	0	37,000
Nuriootpa Centennial Park - The Big Project	0	42,425	37,000	0	0	37,000
Williamstown Pool Replacement Sand Filters	80,000	0	80,000	0	0	80,000
Williamstown Queen Victoria Jubilee Park Retaining Wall behind Clubroom	75,000	61,058	61,058	0	0	61,058
Williamstown Queen Victoria Jubilee Netball Warm Up Area	15,000	17,752	28,942	0	0	28,942
Williamstown Soldiers Memorial Hall Air Conditioning	23,400	22,390	23,400	0	0	23,400
Talunga Park Toilet Facility	0	6,252	6,253	0	0	6,253
DEVELOPMENT & ENVIRONMENTAL SERVICES	22,569	0	22,569	0	0	22,569
Barossa Bushgardens	22,569	0	22,569	0	0	22,569
Access Paths	10,000	0	10,000	0	0	10,000
Nursery Shed	6,659	0	6,659	0	0	6,659
Quad Bike	5,910	0	5,910	0	0	5,910
NURIOOTPA CENTENNIAL PARK AUTHORITY	240,000	34,661	360,755	(104,849)	0	255,906
Coulthard Reserve Irrigation Bore	0	1,494	1,145	348	0	1,493
Hoffman Oval Female Change Rooms	180,000	0	157,118	(157,118)	0	0
Internal Roadworks	25,000	0	25,000	6,000	0	31,000
Nuriootpa Oval Renovation	0	0	142,492	0	0	142,492
Replacement Cleaners Van	35,000	22,545	35,000	(10,432)	0	24,568
Electric Cart	0	10,622	0	10,622	0	10,622
Community Pavilion Upgrade	0	0	0	1,150	0	1,150
Half Basketball Court	0	0	0	16,000	0	16,000
Prider Street Property Renovations	0	0	0	28,581	0	28,581
WORKS & ENGINEERING	11,183,544	8,150,834	14,630,793	(54,000)	(367,992)	14,208,801
Buildings	0	39,082	40,000	0	0	40,000
Depot Plant Shed Tanunda	0	39,082	40,000	0	0	40,000
Bridges	928,722	229,617	926,050	(36,000)	0	890,050
Melrose Street Footbridge Mount Pleasant	119,994	1,950	119,994	0	0	119,994
Williamstown Queen Victoria Jubilee Park Bridge	808,728	227,667	806,056	(36,000)	0	770,056
Community Wastewater Management System (CWMS)	916,725	69,509	290,297	0	0	290,297
CWMS Vehicle Replacement - Co-ordinator	36,000	33,800	36,000	0	0	36,000
CWMS Vehicle Replacement - Northern Operations	44,105	0	44,105	0	0	44,105
CWMS Control Systems	0	14,454	30,000	0	0	30,000
Mount Pleasant Gravity Mains Operation Construction of New Inspection Points (IP)	12,000	0	24,000	0	0	24,000
Mount Pleasant Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	11,320	0	11,320	0	0	11,320
Mount Pleasant Waste Water Treatment Plant	0	0	23,000	0	0	23,000
Nuriootpa Gravity Mains Operation Emergency Drain Repairs	20,000	0	40,000	0	0	40,000
Nuriootpa Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	11,320	0	11,320	0	0	11,320
Penrice Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	14,720	0	14,720	0	0	14,720
Springton Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	11,320	0	11,320	0	0	11,320
Tanunda Gravity Mains Operation Emergency Drain Repairs	20,000	7,090	28,000	0	0	28,000
Tanunda Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	11,320	6,723	11,320	0	0	11,320
Tanunda Waste Water Treatment Plant	724,620	5,192	5,192	0	0	5,192
Waste Water Treatment Plant Water Quality Upgrades	0	2,250	0	0	0	0

Capital 2018/19 (Continued)						
Description	2018/19 Budget	Actuals as at 31 Mar 2019	Full Year Revised Budget in Last Update	Budget adjustments Quarter 3	Carry forward to 2019/20	Proposed Full Year Revised Budget
Footpaths	1,538,622	1,833,001	2,567,541	(5,952)	(367,992)	2,193,597
Alf Pellegrini Drive, Tanunda	0	32,791	39,555	0	0	39,555
Atze Parade Nuriootpa	17,650	14,694	17,650	0	0	17,650
Baird Street Nuriootpa	0	64,824	70,150	0	0	70,150
Barossa Street Nuriootpa	43,700	45,630	48,032	0	0	48,032
Basedow Road Tanunda	0	97,786	106,988	0	0	106,988
Bitter Crescent Lyndoch	0	22,273	20,078	3,366	0	23,444
Bridge Street Tanunda	0	5,950	0	5,950	0	5,950
Edward Street Springton	72,850	72,830	92,850	0	0	92,850
Elizabeth Street Tanunda	15,000	15,734	17,424	0	0	17,424
Gilbert Street Lyndoch	0	99,184	100,636	0	0	100,636
Greenock Road Nuriootpa	107,196	62,775	107,196	(37,000)	0	70,196
Jane Place Tanunda	0	90,158	95,527	0	0	95,527
Johnson Street Williamstown	0	13,958	15,447	0	0	15,447
Langmeil Road Tanunda	0	45,889	142,654	13,776	0	156,430
Lyndoch Valley Road Lyndoch	0	50,885	41,235	11,965	0	53,200
Maria Street Tanunda	0	94,256	99,540	0	0	99,540
Melrose Street Mount Pleasant	200,504	170,099	188,504	(17,272)	0	171,232
Murray Street Eden Valley	0	0	28,700	0	0	28,700
Murray Street Nuriootpa	58,200	38,641	58,200	0	0	58,200
Queen Street Williamstown	184,000	225,025	184,000	37,000	0	221,000
Robert Street Lyndoch	0	0	0	0	0	0
Shared Bike Path Nuriootpa	0	0	19,700	(3,178)	(16,522)	0
Tanunda Road Nuriootpa	0	9,984	0	9,984	0	9,984
Tanunda to Gawler Bike Track Connection - Rail Corridor	253,750	0	351,470	0	(351,470)	0
Tolley Reserve Nuriootpa	0	42,480	53,884	0	0	53,884
Truro Road Moculta	177,822	153,515	177,822	(21,949)	0	155,873
Victoria Terrace Williamstown	326,000	223,347	326,000	(16,550)	0	309,450
Washington Street Angaston	81,950	87,975	111,950	0	0	111,950
Wild Street Williamstown	0	46,694	37,829	11,322	0	49,151
Footpath Renewal Budget	0	5,624	14,520	(3,366)	0	11,154
Motor Vehicles, Plant and Equipment	886,000	441,763	1,107,000	0	0	1,107,000
Depot - Combination Roller	75,000	27,026	97,000	0	0	97,000
Depot - Minor Plant	35,000	0	16,500	(600)	0	15,900
Depot - Silver Series 600 Litre 3pl sprayer	0	6,578	5,978	600	0	6,578
Depot - Sprayer - Fire Ranger 1000L Trailer	0	10,022	10,022	0	0	10,022
Depot - Road Sweeper	375,000	0	353,000	0	0	353,000
Depot - Truck	0	98,809	100,000	0	0	100,000
Depot - Bobcat Grader Blade Attachment	0	13,500	13,500	0	0	13,500
Depot - Utes	105,000	186,981	182,350	30,000	0	212,350
Motor Vehicles Renewal	296,000	98,847	328,650	(30,000)	0	298,650
Parks and Gardens	460,440	1,030,459	1,922,559	(18,000)	0	1,904,559
Angaston Oval Works	40,414	101,298	111,566	0	0	111,566
Lyndoch Oval Works	53,716	81,697	99,788	(18,000)	0	81,788
Playground Equipment Upgrade	100,000	14,312	113,497	0	0	113,497
Sandy Creek Recreation Park Oval Works	0	2,445	0	2,445	0	2,445
Skate Parks	0	721	4,709	0	0	4,709
Stockwell Recreation Park Oval Works	15,000	573	15,000	0	0	15,000
Tanunda Recreation Park Oval Renewal Works	196,510	3,078	196,510	0	0	196,510
Tolley Reserve Nuriootpa Fencing	10,000	0	10,000	0	0	10,000
Williamstown Queen Victoria Jubilee Park Oval Works	44,800	99,205	106,565	(2,445)	0	104,120
Tanunda Land Adjacent Recreation Park Oval	0	714,185	720,000	0	0	720,000
Strategic Land Purchase	0	0	525,000	0	0	525,000
Williamstown Skate Park	0	12,945	19,924	0	0	19,924
Road Resheeting	1,262,346	768,782	1,264,001	(39,243)	0	1,224,758
Allendale Road Kalbeeba	43,523	66,335	71,668	0	0	71,668
Coppermine Road Springton	0	19,667	21,095	0	0	21,095
Cranepond Road Eden Valley	249,592	53,607	79,655	0	0	79,655
Duck Ponds Road Moculta	126,315	134,894	109,650	0	0	109,650
Golf Course Road Mount Pleasant	0	2,181	0	0	0	0
Gruenberg Road Moculta	46,712	0	0	0	0	0
Hamiltons Road Springton	68,550	27,012	32,626	0	0	32,626
High Eden Road Eden Valley	21,318	0	0	0	0	0
Jutland Road Springton	129,719	0	0	0	0	0
Ken Hicks Road Mount Pleasant	20,841	29,172	32,119	0	0	32,119
Keyneton Road Moculta	119,159	58,426	117,946	0	0	117,946
Old Mill Road Nuriootpa	20,424	0	0	0	0	0
Pipeline Road Nuriootpa	24,409	13,834	13,874	0	0	13,874
Rocky Valley Road Angaston	82,877	34,985	48,059	0	0	48,059
Wild Street Williamstown	0	19,559	21,931	0	0	21,931
Rifle Range Road Tanunda	0	91,862	109,066	0	0	109,066
Concordia Road Concordia	0	31,904	32,684	0	0	32,684
Fennescy Road Concordia	0	16,206	20,682	0	0	20,682
Rosedale Scenic Road Rosedale	0	11,600	11,587	0	0	11,587
Teusner Road Concordia	0	14,736	18,525	0	0	18,525
Cookes Hill Road Springton	0	28,304	53,594	0	0	53,594
Shearers Road Eden Valley	0	25,432	26,448	0	0	26,448

Capital 2018/19 (Continued)						
Description	2018/19 Budget	Actuals as at 31 Mar 2019	Full Year Revised Budget in Last Update	Budget adjustments Quarter 3	Carry forward to 2019/20	Proposed Full Year Revised Budget
Road Resheeting (continued)						
Hearls Road Eden Valley	0	29,821	46,145	0	0	46,145
Humbles Road Mount Pleasant	0	11,804	38,848	0	0	38,848
Church Road Springton	0	45,062	94,962	0	0	94,962
Resheeting Budget	201,907	2,379	114,182	(39,243)	0	74,939
Road Shoulders Budget	107,000	0	148,655	0	0	148,655
Road Sealing	2,574,862	2,057,763	3,080,973	0	0	3,080,973
Charles Street Springton	0	27,017	57,727	0	0	57,727
Eckerts Street Springton	267,614	261,677	267,614	0	0	267,614
Edwards Street Springton	0	116,110	118,997	0	0	118,997
Gilbert Terrace Springton	290,522	282,471	290,522	0	0	290,522
Graetz Terrace Springton	413,381	337,890	413,381	0	0	413,381
Johannes Street Springton	149,280	107,962	149,280	0	0	149,280
Lucks Road Kalbeeba	311,930	233,456	237,047	0	0	237,047
MacDonnell Terrace Springton	0	145,934	184,925	0	0	184,925
Mildres Street Springton	0	125,303	163,195	0	0	163,195
Miller Street Springton	166,601	148,222	166,601	0	0	166,601
Rose Street Springton	150,221	93,189	150,221	0	0	150,221
William Street Springton	825,313	161,805	862,463	0	0	862,463
Talunga Recreation Park - Internal Roads	0	16,727	19,000	0	0	19,000
Road Resealing	1,282,623	812,995	1,342,836	45,195	0	1,388,031
Balmoral Road Cockatoo Valley	0	2,774	0	2,774	0	2,774
Kalimna Road Nuriootpa CWMS Trench Reconstruction	203,540	243,459	401,083	30,000	0	431,083
Light Pass Road Tanunda	240,000	195,166	240,000	0	0	240,000
Needles Road Williamstown	0	0	0	0	0	0
Para Wirra Road Williamstown	195,000	172,101	175,000	0	0	175,000
Stockwell Road Angaston	34,083	0	0	0	0	0
Stockwell Road/Carrara Hill Intersection	440,000	9,824	331,453	0	0	331,453
Tanunda to Gawler Bike Track Reseal	100,000	80,279	80,300	3,178	0	83,478
Nuriootpa Soldiers Memorial Hall Car Park Sealing	70,000	94,698	90,000	9,243	0	99,243
Valley Road Angaston	0	14,694	25,000	0	0	25,000
Stormwater	1,253,204	701,197	1,603,983	0	0	1,603,983
Car Parking/Drainage adjacent Williamstown Primary School	66,304	64,391	66,304	0	0	66,304
Drainage Inlet Capacity Upgrades	65,000	61,222	88,956	0	0	88,956
Floodwall Nuriootpa	0	4,961	5,000	0	0	5,000
James Sim Court Kalbeeba Drainage	0	4,055	10,785	0	0	10,785
Newcastle Street Angaston Drainage	738,900	546,792	738,900	(7,278)	0	731,622
Nuriootpa Township Stormwater Management Plan	0	720	60,000	0	0	60,000
Springton Drainage	0	1,252	27,000	7,278	0	34,278
Yettie Road Williamstown Drainage Upgrade	173,000	5,897	218,913	0	0	218,913
Calton Road to Hameister Court Drainage Kalbeeba	210,000	11,907	388,125	0	0	388,125
Streetscaping	80,000	166,666	485,553	0	0	485,553
Mount Pleasant Main Street	80,000	166,666	294,151	0	0	294,151
Murray Street Angaston	0	0	191,402	0	0	191,402
Budget Capital Total	19,449,264	8,983,932	20,597,701	372,843	(497,442)	20,473,102

Grants, Contributions and Asset Sales 2018/19						
Description	2018/19 Budget	Actuals as at 31 Mar 2019	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 3	Carry forward to 2019/20	Proposed Full Year Revised Budget
CORPORATE & COMMUNITY SERVICES	(4,894,787)	(1,501,185)	(2,075,393)	0	0	(2,075,393)
Land Sales	(388,900)	(114,778)	(493,900)	0	0	(493,900)
Vehicle and Equipment Trade-in Sales	(341,053)	(180,967)	(378,053)	0	0	(378,053)
Motor Vehicles/Plant \$324,553, Motor Vehicle \$16,500 (Carried Forward)						
Tanunda Recreation Park - Contribution to Lighting	(98,000)	0	(98,000)	0	0	(98,000)
Angaston Railway Precinct Open Space Project Grant Funding (Carried Forward)	(1,055,750)	(1,101,950)	(1,101,950)	0	0	(1,101,950)
The Big Project - Phase 1 Implementation Regional Growth Fund (RGF) Grant Funding (subject to funding approval)	(3,011,084)	0	0	0	0	0
Generational Investment in The Barossa - Other Contributions	0	(3,490)	(3,490)	0	0	(3,490)
Nuriootpa Dog Park	0	(50,000)	0	0	0	0
Williamstown Dog Park	0	(50,000)	0	0	0	0
NURIOOTPA CENTENNIAL PARK AUTHORITY	(5,000)	0	(5,000)	0	0	(5,000)
Vehicle Trade-in Sale	(5,000)	0	(5,000)	0	0	(5,000)
WORKS & ENGINEERING	(556,304)	(1,243,560)	(709,045)	0	0	(709,045)
Newcastle Street Drainage Contribution	(25,000)	0	(25,000)	0	0	(25,000)
SLGIP Grant Funding - Footpaths (Carried Forward)	(160,000)	(160,000)	(160,000)	0	0	(160,000)
SLGIP Grant Funding - Roads (Carried Forward)	(160,000)	(160,000)	(160,000)	0	0	(160,000)
Car Parking and Drainage adjacent Williamstown Primary School Grant Funding	(31,304)	(31,304)	(31,304)	0	0	(31,304)
CWMS Developer Contributions	(180,000)	(415,683)	(180,000)	0	0	(180,000)
Streetscaping Mount Pleasant Main Street/Murray Street Angaston	0	(90,241)	(90,241)	0	0	(90,241)
Tanunda to Gawler Bike Track Connection - Rail Corridor	0	(50,000)	(50,000)	0	0	(50,000)
Sealed Roads Developer Contributions	0	(7,347)	(12,500)	0	0	(12,500)
Parks and Gardens Developer Contributions	0	(200,421)	0	0	0	0
Footpaths Developer Contributions	0	(52,819)	0	0	0	0
Stormwater Developer Contributions	0	(75,745)	0	0	0	0
Grand Total	(5,456,091)	(2,744,745)	(2,789,438)	0	0	(2,789,438)

SPECIAL COUNCIL MEETING

EXECUTIVE SERVICES

FINANCE

15 MAY 2019

2.1 DEBATE AGENDA – FINANCE

2.1.2

DRAFT ANNUAL BUDGET AND BUSINESS PLAN 2019/20 INCORPORATING THE LONG TERM FINANCIAL PLAN 2019/20 – 2028/29

B8923

Author: Manager, Financial Services

PURPOSE

Further to the recent budget and rating workshops, the *attached* draft Annual Budget and Business Plan 2019/20 incorporating the Long Term Financial Plan 2019/20 to 2028/29 has been prepared for public consultation.

RECOMMENDATION

That Council:

- (a) approves the inclusion of the additional items as listed within this report and 2019/20 New Initiatives - Attachment 1 in the draft Annual Budget and Business Plan 2019/20 - Attachment 2 and, as applicable, in the draft Long Term Financial Plan for the period 2019/20 to 2028/29
- (b) endorses the draft Annual Budget and Business Plan 2019/20 incorporating the annual review of the draft Long Term Financial Plan for the period 2019/20 to 2028/29, incorporating the draft Budget 2019/20 and draft Long Term Financial Plan for the period 2019/20 to 2028/29 for the Nuriootpa Centennial Park Authority, for the purpose of community consultation
- (c) approves the consultation period being from 22 May 2019 to 12 June 2019 and that an allowance of one hour be made at a Special Council Meeting on 5 June 2019 at 6.00pm for verbal submissions in response to public consultation.

REPORT

Discussion

The Annual Budget and Business Plan (AB&BP) 2019/20 incorporates the Long Term Financial Plan (LTFP) 2019/20 to 2028/29 in the one document, but is divided under separate sections.

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

The formulation of the draft budget incorporates the work of numerous Council officers and teams (following an adopted timeline) which includes:

- budget preparation and input by budget managers
- checking and refining of data input, preparation of general budgets including utilities, depreciation, employee costs etc by the Finance officers
- review and approval by the Corporate Management Team.

This work results in the Finance staff collating, checking, reconciling, and finally preparing a draft budget and long term plan for Council consideration.

The input from Council is gained by holding workshops where discussions (not decisions) are held on various parts of the budget preparation and process, which provides a direction for officers in the preparation of the draft budget.

The Big Project (TBP) has been included in these processes to check and ensure Council was considering its financial sustainability for this significant program of work.

The following summarises the discussions held in each of the Council Workshops:

Council Workshop 22 February 2019:

Discussions included the:

- proposed indexation and assumptions from last years adopted LTFP
- setting of the framework for the draft 2019/20 AB&BP and LTFP
- opportunity for Elected Members to consider strategic or other items for the AB&BP or LTFP.

Outcome:

Council noted the indexation and assumptions as presented for inclusion in the draft AB&BP and LTFP.

Council Workshop 6 February 2019:

Elected Members received a rate comparison of regional Councils (unidentified) similar in size, functions and activities to The Barossa Council (acknowledging that each Council establishes its own service provision and levels and rating to raise the funding required which impacts the comparison).

Outcome:

Council provided comment on the general rating information, current methodology and approach and Council's position against the regional comparison. Council requested when preparing rate forecasting for the 19/20 year an option to reduce or hold rates in the dollar for the Industry Other rate type and the effect to the rates required from all other rate types while still meeting the general rate revenue requirements.

Council Workshop 19 March 2019

Community and Elected Member New Initiatives (NI's) were presented to the Council workshop for comment. Within the report, any NI's considered not supported by CMT were flagged as such and comments were provided as to why.

Outcome:

Any Community or Elected Members NI's that Members indicated they would like further analysis were progressed to the next Stage which requires the appropriate Due Diligence Report (DDR)/Bid Analysis Tool.

Council Workshop 16 April 2019:

All proposed capital expenditure including

- A Works Directorate proposed program - 2019/20 to 2021/22 for selected Infrastructure assets. This proposed three year program is a net \$15,995k, \$79k more than last years adopted LTFP of \$15,916k
- Other assets expenditure programs were provided in summary for years 2019/20 to 2021/22 as per last years adopted LTFP. This three year draft program at \$33.3m was \$0.72m more than last years adopted LTFP of \$32.6m. 2019/20 includes \$720k *CWMS asset work carried forward from 2018/19. Significant items - The Big Project (TBP) proposed included Building \$16.6m and Recreation \$11.5m (plus \$1m in 2018/19 budget)
- TBP funded by grants \$15.9m and loans \$13m.

NI's were represented with their due diligence report now prepared and bid analysis score and comment invited from Council.

Council were provided with an update for Waste Services on the new contract transition, Green Organics Service, Other Waste Stream Projects, Impact of China Sword, Waste education and Resourcing this service.

Outcome:

NI's outlined in the budget by CMT and the analysis were discussed and were included by officers in the draft AB&BP and where relevant, whole of life costs in the forward years in the LTFP. Council considered these NIs items to be:

- Include in the 2019/20 draft budget, or
- completed from the 2018/19 budget, or
- deferred or under further investigation, or
- not approved.

See attachment 2 for further information on NI inclusion in the budget 2019/20 and LTFP for ongoing work and costs.

Reserve Funds will be used to fund various NI requests where appropriate and available.

Council Workshop 1 May 2019:

Rating and Valuation

- The annual revaluation of rateable properties has increased the amount from last year's adopted valuation by 2.86% (Valuer Generals valuation Gazettal extract as at 14 April 2019).
- Four rating scenarios were presented to this workshop which considered achieving the target General rate revenue increase of 2.5% plus growth of 1%. This includes the fixed charge increasing from \$342 to \$356 and the differential rates adjusted for each rate type or land use code to a fair and reasonable average rate charge.

- The Community Wastewater Management Systems (CWMS) charge proposed a rate revenue increase of 2.5% from both the service charge and the rate. The Residential CWMS Service charge increasing from \$330 to \$340. An annual service charge for vacant land allotments increasing from \$60 to \$65 for Springton and all other vacant allotments where CWMS is available but not connected increasing from \$105 to \$110 (all service charges rounded to the nearest dollar). The Service rate will also be adjusted to ensure the rate revenue amount is achieved.
- The proposed Waste Collection Service Charge - Domestic Refuse and Recycling service charges are both increased for 2019/20; Refuse by 2.5% to \$109 pa (for a 140l bin) and Recycling by 2.5% to \$52 pa (all service charges rounded to the nearest dollar).
- The proposed Green Organics Service Charge increased by 2.5% a service charge of \$60 pa (rounded to the nearest dollar).

Outcome:

Service charges and rates as proposed were noted for inclusion in the draft budget.

The general rate increase is an average (ie not all ratepayers utilise all Council services and valuation changes are not always similar for every assessment). Council reviewed and commented on the general differential rates which provided the most equitable and fairer average rate increase across the majority of rateable assessments.

Council preferred general rating is Scenario 4 for the 19/20 draft budget and Business plan as follows:

- Rate in \$ (RI\$) is reapportioned by the modelling tool to ensure total general rate revenue target is achieved.
- Primary Production, Commercial and Light Industry RI\$ has been reduced.
- Industry – Other RI\$ has not been changed.
- Other and Vacant Land RI\$ has been increased.
- The balancing income requirement is then spread over the remaining rate type Residential.
- Residential was increased by \$18k to provide for the discretionary rebate for Primary Production for general rate charges that increase by more than 15% on last years general rate charges due to valuation spikes. The rate rebate will be upon application and applicants will need to meet legislative and policy criteria ie. the rate increase is not associated with new development.
- Further work will be done on the proposed service charges to ensure the charge is recovering the cost to provide each service area.

Operating & Capital Budget 2019/20

- Indexation for Revenue at 2.5% and expenditure at 2.5%.
- A Zero based operating budget process was applied by the Budget Managers for the 2019/20 draft budget, with the effect that operating income and expenditure is more reflective of service requirements.

- New Initiatives considered by Council at the 16 April 2019 workshop are included in the base budget and LTFP.
- Capital Expenditure is \$18m not including developer donated assets or carried forward projects.
- Council received a detailed operational draft budget 2019/20 with comments for significant variances as compared to the 2018/19 Mid-year Budget review.

Long Term Financial Plan

- A draft LTFP for the 2019/20 year showing operating income and expenditure as compared to the LTFP 2019/20 year forecast numbers adopted in June 2018 providing commentary for significant variances.
- Discretionary spend of \$50k pa is included for Community - New Initiatives.

Outcome:

Council noted this information and that officers will include it in the draft AB&BP and LTFP.

A revised preliminary operating result forecast a \$1.1m surplus.

Following a briefing on the proposed Hard waste program a further \$30k was added to the existing \$27k in the annual budget to fund an improved service.

Capital works program for 2019/20 with Council acknowledging the proposed detailed program of works.

The Big Project as included in the draft LTFP is now included at \$28m over the next 4 years funded by loans of \$13m and grants/other contributions of \$14m; at this stage non-specified projects have been assigned.

Other Budget Considerations

LTFP and Financial Indicators

Key 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.

Sub plans for Waste and Community Wastewater Management Systems (CWMS) and Nuriootpa Centennial Park Authority (NCPA) are prepared in draft form

Carried Forward Items

Items which are also included in the draft AB&BP since the Council workshops for Council to consider its meeting 15 May 2019 for inclusion/removal as included in the Budget Update 2018/19 as at 31 March 2019, which are carried forward items from 2018/19 as follows:

- Capital expenditure items - \$497k
- Operating expenditure - \$29k

Other significant Items

Other significant Items amended since the Council workshop 1 May 2019 (and will be included in the Report on Financial Results 2018/19) improving the Council's net result and cash position as at 1 July 2019, is as follows:

- The 2019 Federal Budget included:
 - \$40m is provided for SA for Supplementary Local Roads Program for the 2019/20 and 2020/21 years, in the budget papers this will be an early payment in 2018/19. This additional funding estimated at a total of \$450,000 has been included as received in 2018/19, and
 - A prepayment in 2018/19 for half of the 2018/19 Financial Assistance Grant (FAGS) funding payment (estimated at \$616k). This results in a reduction of the operating result for 2019/20 by that amount and an increase in the operating result in 2018/19.
- During the 2018/19 year in the first quarterly budget update Council approved the inclusion of \$525,000 for strategic land purchase. This purchase did not occur and has been removed from the budget and LTFP.
- Vehicle purchases for \$79k have been postponed and included in the 2019/20 budget.

Nuriootpa Centennial Park Authority Board Draft Budget and LTFP

Given that the 2018/19 NCPA actual revenue results are tracking lower than budget, the draft 2019/20 NCPA budget and forward estimates incorporate that decline in revenue.

The NCPA Board approved their draft 2019/20 budget at their meeting in February 2019.

Since that time, Council officers have updated the NCPA draft LTFP and met with representatives of the NCPA Board, providing further suggestions for inclusion which will be considered at the next NCPA board meeting 15 May 2019.

These draft amendments have been incorporated into Council's consolidated draft AB&BP and LTFP and the changes are as follows:

- Operating income and expenditure reductions to reflect current trends with the outcome of a reduced cash balance of around \$100k pa.
- Loans – repayments have been extended from the last years LTFP including:
 - Council loan of \$650k, to be repaid – 2018/19 and 2019/20 \$130k pa then \$65k pa for 6 years
 - Cash Advance Debenture loan, repayment – 2019/20 - \$100k, then yearly amounts in the LTFP the final payment in 2026/27.
- Capital Expenditure - changes to renewal and upgrade program spending:
 - 2019/20 to 2023/24 from \$20k up to \$45k pa for minor renewal/replacements
 - 2024/25 to 2028/29 from \$141k up to \$378k pa for asset.

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

Federal Budget 2019

The Federal Government 2019 Budget announced on 2 April 2019 included:

- Refer to comments regarding both the FAGS and the Supplementary Local Roads program within this report.
- The Roads to Recovery (RTR) program as announced by the local Federal Minister in December 2018 allocation for the next five years for the Barossa Council is \$1,932,053 or \$386,410 pa. At this stage the LTFP does not allocate the RTR funding to specific related transport projects.

A further announcement by the Federal Government on 8 April 2019 documented the RTR funding will increase by \$483,013 to \$2,415,066. This increased funding amount has not been included in the budget or LTFP until confirmed by the Federal Government post the election results.

- Other Federal Budget 2019 funding infrastructure programs include the bridges renewal program, black spot program, heavy vehicle safety and productivity program.

Draft Budget 2019/20- Operating and Capital

NCPA budget amendments and Budget Update 2018/19 as at 31 March 2019 carried forward requests and other significant items included in the 2019/20 budget, results in a reduction to the forecast operating surplus result to \$613k from \$1.1m at the Council workshop on 1 May 2019.

Full Cost Attribution - an allocation of internal services to relevant charge areas has not been estimated in the LTFP. This allocation from internal to external service areas does not affect the overall net result.

Including carried forwards from 2018/19 (if approved at this meeting) Capital Expenditure is included as \$18.7m not including developer donated assets.

Draft Long Term Financial Plan 2019/20 to 2029/29

The LTFP forecasts for forward years include:

- General rate increases are held at 2.5% plus 1% growth.

If growth does not reach 1% for 2019/20 (as at 6 May 2019 growth was at 0.7%), it is proposed that the LTFP general rate revenue indexation is increased in the 2020/21 financial year to replace the growth revenue not received in the 2019/20 year.

This step is to maintain financial sustainability and meet long term asset plans and service levels as they currently stand as set by Council.

- Other operating income and expenditure indexation for future years in the LTFP has been maintained at low levels to reflect the expected cost of services.
- Due to TBP capital expenditure program over the next four years of \$28m, the discretionary capital expenditure allocation has been removed for years 2019/20 to 2022/23, an amount of \$50k for 2023/24 and from 2024/25 at \$500k per year for the remaining years.
- Capital grants and contributions in this review include estimation for funding allocation for:
 - CWMS developer minor contributions at \$180k in 2019/20 and \$50k per year for the remaining years.
 - TBP a total of \$14m with \$4.8m in 2019/20, \$2.8m in 2019/20, \$3.4m in 2020/21 and \$3.1m in 2021/22.
- A delay has been made for the purchase of selected plant and equipment expenditure in the first three years of the LTFP to fund other capital works including the amended transport road program.
- The Community Wastewater Management Systems (CWMS) service charge and rate ranges from 2.5% to 2.75% pa.

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.

- Waste service charges and costs are expected to be increased at 2.5% pa. reflecting the expected cost of providing the service.

Summary and Conclusion

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

This analysis indicates that Council is currently financially sustainable for the forecast period covered by the LTFP. Noting that with the inclusion of TBP grant funding and loan financing included in the LTFP, Council has the capacity to undertake TBP asset construction, operational costs as well as other minor additional discretionary proposed projects.

Consideration of other major works in future years will require a full review of the LTFP and as required, Due Diligence Reporting processes to check financial sustainability.

The adoption of the Budget is due to be held in the last week in June (date to be confirmed).

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1: Draft Annual Budget and Business Plan 2019/20 and annual review of the Long Term Financial Plan 2019/20 and 2028/29

Policy

Budget & Business Plan and Review Policy

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan



How We Work – Good Governance

- 6.2 Ensure that Council's policy and process frameworks are based on principles of sound governance and meet legislative requirements.
- 6.3 Align operational strategy to strategic objectives and measure organisational performance to demonstrate progress towards achieving our goals.
- 6.4 Ensure that decisions regarding expenditure of Council's budget are based on an assessment of whole of life costs, risks associated with the activity and advice contained within supporting plans.
- 6.9 Provide access to Council's plans, policies and processes and communicate with the community in plain English.
- 6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

Legislative Requirements

Local Government Act

Local Government (Financial Management) Regulations 2011 - Reg 9(1)(b)

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Financial

The adoption of the Budget is required between 1 June and 31 August. To meet this timeline, the adoption of the draft public consultation document preferably should start in May.

The indexation applied to General rates in this LTFP has been held at previous year LTFP increments at 2.5% pa plus growth of 1%. The SA Local Government Price Index is 2.7% as at December 2018 and the general consumer price index for Adelaide is 1.3% as at March 2019.

Financial performance is managed using suitable financial indicators and targets. Council's adopted Targets are:

- KPI - No. 1 Achieve an operating breakeven position, or better, over any five year period
- KPI - No. 2 Achieve an operating surplus ratio of between (2%) to 10% over a rolling three year period
- KPI - No. 3 Net financial liabilities (NFL) ratio is greater than zero but less than 100% of total operating revenue
- KPI - No. 4 Capital outlays on renewing/ replacing assets net of proceeds from sale of replaced assets is greater than 80% but less than 110% of Infrastructure Asset Management Plans over a rolling three year period.

Financial Indicators report for the draft LTFP expected results are:

- KPI No. 1 – The cumulative years 2019/20 to 2023/24 is a surplus position at year five of \$736k.
- KPI No. 2 - Operating surplus ratios. Council's expected forecast results are well within the target range, and vary from a deficit (0.1%) to a surplus of 3.4%, and an average of 1%
- KPI No. 3 – Councils NFL forecast is 42.6% in 2019/20 peaking at 46.7% in 2022/23 and at 13.8% by 2028/29
- KPI No. 4 - the KPI target is being met over the ten year period the average being 81%.

KPI No. 4 – Analysis:

The target is being met over the ten year period, the average being 81%. For three years in this review the ratio is below the minimum rate, the lowest at 77%. A selection of TBP builds will upgrade and replace a considerable amount of assets. These works will be identified and then re-assigned as appropriate to renewal works and will improve this ratio.

Planned expenditure from the Infrastructure and Asset Management Plan(s) for the major asset classes has been used, along with updated data for remaining life on selected asset(s) replacements. This has resulted in a more accurate measure for Council's KPI on asset sustainability. This KPI is assessed to ensure Council provides for replacement/renewal of existing assets as they wear out or are consumed.

A substantial amount of 'Upgraded' asset work completed each year are partly renewing components of existing assets. For normal work cycles, components of these assets would need to be replaced when the depreciation or consumption of them had reduced their remaining life to zero, but as they are being upgraded to a better service level, they are effectively replacing asset components that would normally need to be replaced as/when due, this could have a significant favourable impact on the indicator.

COMMUNITY CONSULTATION

The public consultation period will commence from 22 May 2019 and closes on 12 June 2019 at 5pm. Verbal submissions will be considered at a Special Council meeting on 5 June 2019, held at 6.00pm, providing one hour for members of the public to ask questions and make submissions in relation to the AB&BP and annual review of the LTFP. Public submissions will be considered by Council after the consultation period has ended, at the June Council meeting.

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



The Barossa Council

Annual Budget and Business Plan – Draft for Consultation 2019/20

*Incorporating the annual review of the
Long Term Financial Plan – 2019/20 to 2028/29*

Version	Status	Date
Version 1.0	Draft for Council adoption for Public Consultation	15 May 2019

Questions?

Members of the community who have questions regarding the Annual Budget and Business Plan, or who seek further information regarding the finances of Council, are encouraged to contact Council office during business hours, via the website, or via email.

*Principal Office
and Library:*

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43-51 Tanunda Road,
Nuriootpa

Website:
Email:

www.barossa.sa.gov.au
barossa@barossa.sa.gov.au

Public Consultation

People can make verbal submissions at the Nuriootpa Council chambers on Wednesday 5 June 2019 at 6.00pm. Feedback can also be given at <http://ourbetterbarossa.com.au/>, on Facebook (www.facebook.com/thebarossacouncil), via email (barossa@barossa.sa.gov.au), or in writing (PO Box 867, Nuriootpa SA 5355) from 22 May to 12 June 2019.

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From the Mayor

After having the privilege of being elected Mayor of The Barossa Council I have led an extensive budget process with the collaboration and detailed debate of our elected body. The new Council has had extensive debate over our budget base, rate impacts, service needs and demands and ever growing pressures.

Importantly the new Council is aware of the climatic conditions impacting our community and those of our State. Council has set a draft budget that is consistent with the long term financial plan and its early aspirations to move into delivery of 'The Big Project' high priorities. Council has provided for \$29m in future budgets for these high priorities which are currently under final assessment. This figure may rise. This is in addition to the work that has already been funded and commenced: \$0.806m for Williamstown Oval bridge upgrade, \$1.7m for Tanunda Acceleration Projects: the oval expansion, lights and show hall upgrade and \$2.5m for the Angaston Railway Precinct project including a regional play space.

Our primary producers have been impacted by climate and valuations as shown in this document. Council is proposing to implement a rate rebate for those adversely impacted by valuation changes in the primary production area. This rebate applies where the increase in the Primary Production general rates levied for an assessment exceeds the 2018/19 general rates by more than 15%, due to valuation spikes. The rate rebate will be upon application and applicants will need to meet legislative and policy criteria such as the rate increase is not associated with new development.

As a new Council we are completing work on a future four year policy platform which will influence future budgets and strategic plans. However due to the timing of the elections we must produce a budget before reviewing all our strategic directions. These directions will be released as part of the strategic document reviews in the next six months for comment. Importantly one component which was recently endorsed by Council relates to improvements to Local Government through a comprehensive review by the Minister. Council has made many suggestions to improve our governance, accountability and drive down the ever growing costs and cost impacts from other levels of government for local Councils. As a Council we have also supported internal change programs over the next few years that also aim to improve our services and efficiencies.

With these factors in mind the Elected Members and Council Officers have developed a draft budget that strikes a balance between implementing existing levels of service, addressing improvements to internal efficiencies and delivering on 'The Big Project' high priorities. Council is pleased to present its Annual Budget and Business Plan 2019/20 for comment.

The Annual Budget and Business Plan incorporating the annual review of the Long Term Financial Plan is available on Council's website, at the libraries and at the front desk of the Nuriootpa office.

Significant changes and highlights in this year's budget include:

- Addressing the growing costs of delivering services including staffing, utilities, insurance, materials and legislative compliance.
- Investment in key infrastructure and services:
 - The Big Project with \$8m allocated in this budget year and a further \$20m in the future 3 years - subject to final prioritisation, costing and successful grant and third party funding contributions.
 - Bringing forward of road reseal work for 2019/20 to address identified backlog; total expenditure forecast to be \$2.9m;
 - Commencing implementation of energy efficiency investment at The Rex and Nuriootpa Council Offices totalling \$0.811m with an anticipated payback period of 3 years and achieving lower emissions;
 - \$0.9m for resheeting of existing rural roads;
 - Increased investment in road shoulder upgrades including grading \$274,000;
 - Irrigation upgrade to Talunga Oval \$211,000;
 - Irrigation pilot to upgrade priority open space and ovals to improve efficiencies and reduce manual effort \$99,000;
 - \$100,000 renewal of the half pipe at Tolley Reserve and a further \$68,000 on general playground replacement;
 - Completion of Yettie Road drainage \$250,000;
 - Commence implementation of James Sim Court stormwater solution \$410,000;
 - Completion of Calton Road Springwood Development outfall stormwater connection to Hameister Court \$50,000 (further \$370,000 likely to be carried forward from 2018/19);
 - Minor other stormwater improvements at Kroehn Road culvert, Para Road to the North Para and MacDonnell Street Tanunda cross drain \$236,000;
 - Community Wastewater Management Systems (CWMS) infrastructure of \$1.6m to upgrade and expand the Tanunda system to meet future demand;
 - Increased funding for road crack sealing over three years of \$210,000;
 - Increased funding for tree maintenance and replacement taking budget to over \$1.1m per annum;
 - \$150,000 to address Shannon Road bridge for a fit for purpose solution;
 - \$100,000 for strategic road design projects to position Council to improve freight route access and obtain future Commonwealth and/or State Funding;
 - Expansion of funding for the Regional Gallery to increase service levels \$43,000 per annum;
 - Extension to additional support to volunteer support program \$40,500 per annum.

Mayor Bim Lange

Our Council

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 894 square kilometres, is located approximately 80 kilometres north east of Adelaide, adjacent to the town of Gawler, and is home to a population of over 24,000.

Prior to European settlement, the Barossa region was inhabited by the Peramangk and Ngadjuri 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 Lutheran settlers originating from the British Isles, Prussia and Silesia to escape the religious persecution, through the sponsorship of George Fife Angas and aid of Pastor August Kavel. These settlers quickly established the early townships of the region, such as Lyndoch, Rowland Flat, Tanunda, Nuriootpa, Angaston, Stockwell, Eden Valley, Mt Pleasant, Williamstown and Springton.

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 driving forces behind this growth were the outbreak of phylloxera in other States and the development of an export market that provided some protection from the recession experienced in the rest of Australia during that time. The wine industry has continued to grow from these early beginnings and is the major source of income for the region.

The cultural landscape of the present day Barossa is reflective of the substantial influence of the early British and German settlers. Vineyards and paddocks dominate the landscape but historical towns, churches, wineries and stone ruins contribute substantially to the charm and character. The natural vegetation of the Barossa has been retained in many areas and underpins the visual appearance and biological diversity of the area.

The Barossa is recognised as Australia's premier wine region. The wine experience, combined with the region's distinctive history, has made it a significant tourist attraction. The establishment of major festivals and high quality accommodation and restaurants has complemented these attractions.

The Barossa experience is a diverse one. In addition to our premier wine and food attractions there are unique nature trails, parks and historical points of interest. The rich pastoral lands of the historic towns of Mount Pleasant and Williamstown produce fine wool, dairy products and prime lamb and beef. Forestry is also a major industry, and together with three reservoirs and national parks, provides recreational opportunities. The tourism industry continues to grow and has become a major focus for the continued development of the region.

Distance of Principal Office from Adelaide CBD	80km
Area of Council	893.5km²
Number of Rateable Assessments	12,890
Number of Non Rateable Assessments	530

Principal Office and Library:

43-51 Tanunda Road, Nuriootpa

Postal Address:

PO Box 867, Nuriootpa SA 5355

Branch Office/Libraries:

29 Barossa Valley Way, Lyndoch
130-132 Melrose Street, Mount Pleasant
Washington Street, Angaston

Library only:

66-68 Murray Street, Tanunda

Website:

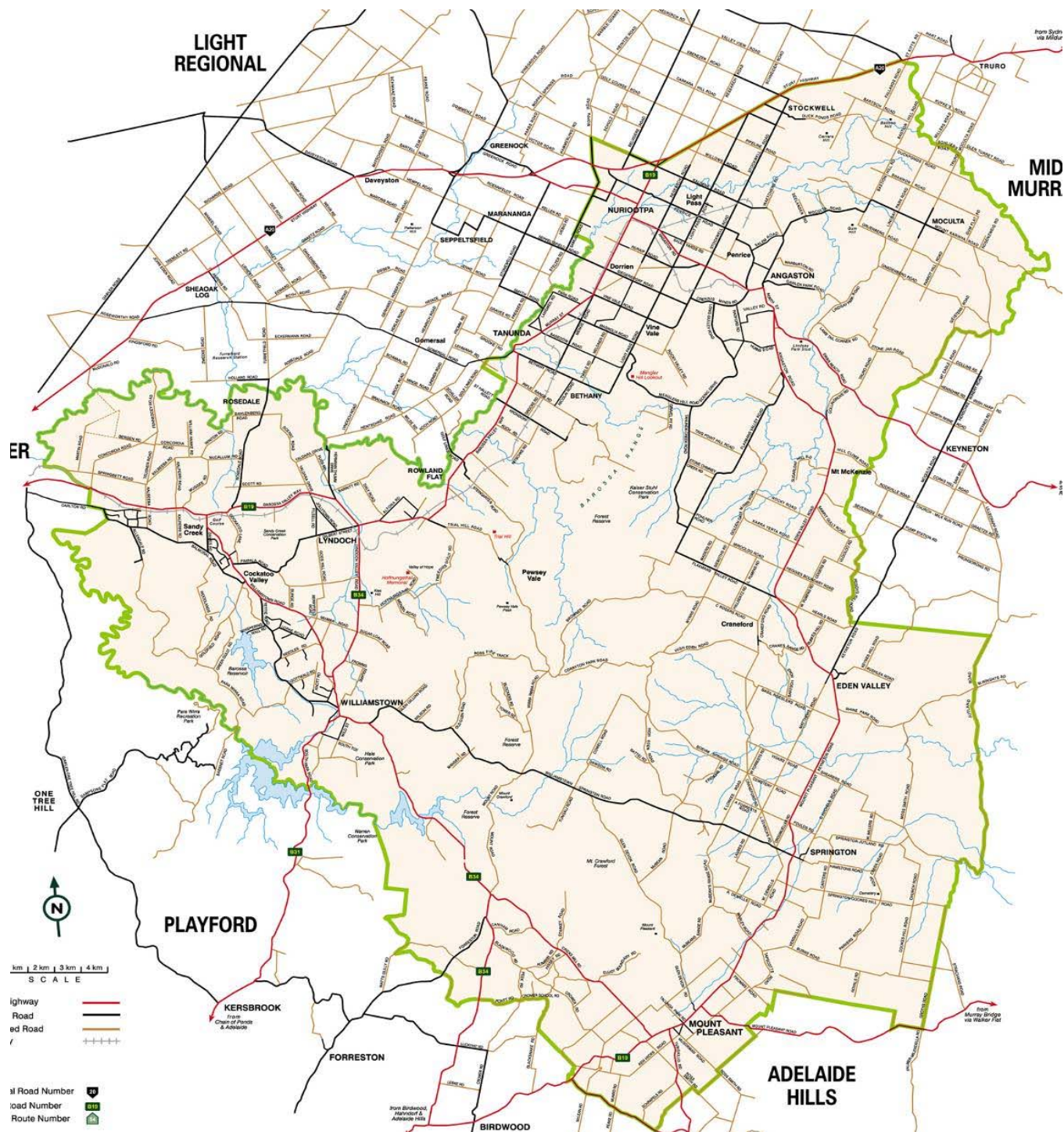
www.barossa.sa.gov.au

Email:

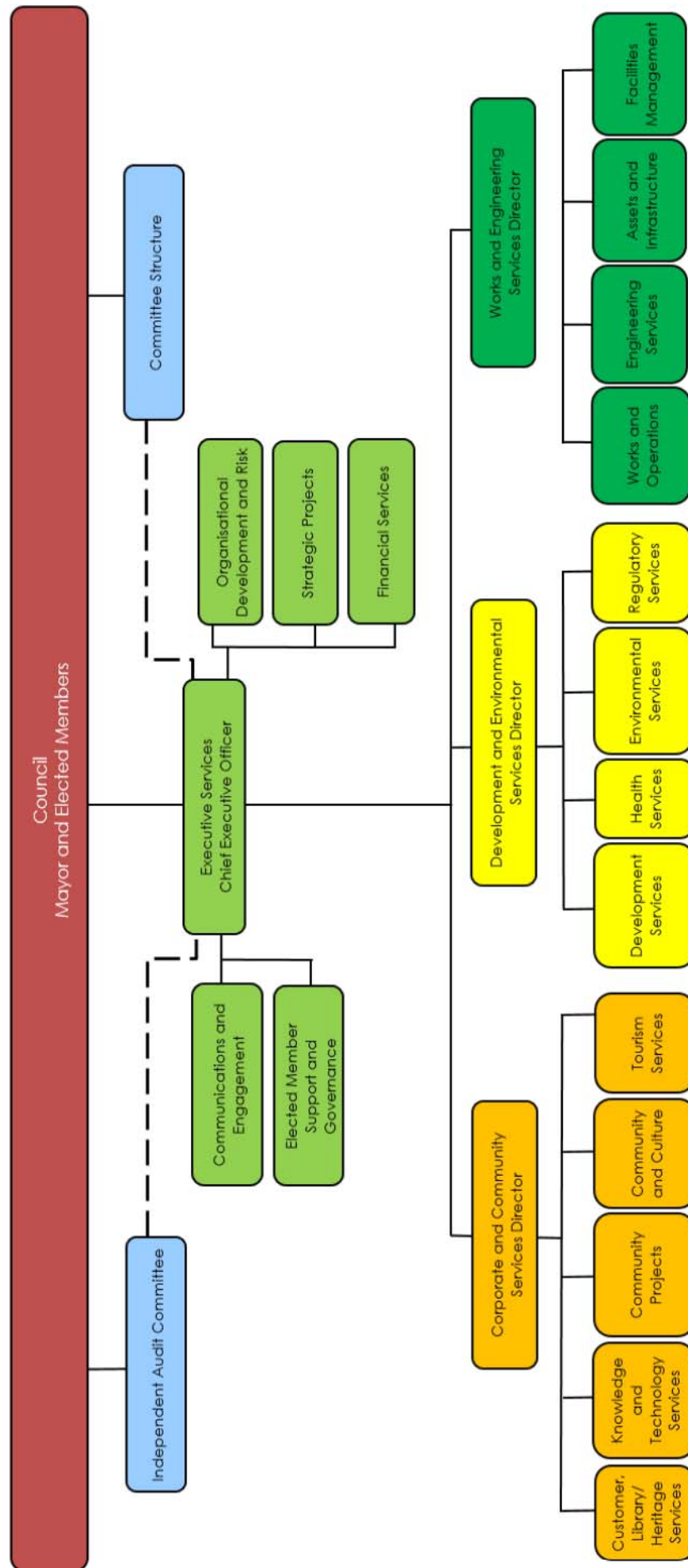
barossa@barossa.sa.gov.au

Localities in The Barossa Council

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.



Organisational Structure





Overview

2019/20 Budget at a Glance:

Net Rate Revenue	\$31.3m
Other Operating Revenue	\$ 7.0m
Operating Expenditure	\$37.7m
Capital Income	\$ 5.1m
Capital Expenditure	\$18.7m
Loan Financing	\$ 4.5m

The **Annual Budget and Business Plan** 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 new initiatives, and follows the strategic directions outlined in Council's Community Plan 2016-2036, 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 \$370m of 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 a three year average in order to finance the programmed replacement of existing community assets at the end of their useful lives.

2019/20 Rate Revenue and Service charges:

General Rate Revenue	increase	2.50%
Refuse and Recycling	increase	2.50%
CWMS	increase	2.50%

Underlying Assumptions

- Rate and service charge revenue increase on existing ratepayers to ensure services are sustainable, indexation does not include growth from development.
- All other income and expenditure has been increased in line with the current cost for providing those services and consideration of Councils Long Term Financial Plan (LTFP);
- Staffing costs increase in line with existing contracts, Enterprise Bargaining Agreements, Superannuation and current Legislation;
- The SA Local Government Price Index is 2.7% as at December 2018 and the general Consumer Price Index is 1.3% as at March 2019;
- Selected operating costs have been isolated from general expenditure, e.g. electricity, water, insurance premiums, waste collection and disposal service costs. The projected increases for these are higher than the base rate and range from 2% to 5%;

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

Key Features

- A comprehensive capital works program of **\$19.0m** (including Donated Assets **\$295k** and carried forward works from previous year of **\$1.2m**), including **\$4.4m** on transport assets for resealing and resheeting of roads, replacement footpaths (kerb and water table) **\$70k**, drainage and bridge works **\$1.2m** and Community Waste Water Management Systems (CWMS) **\$1.8m** (including vehicles)
 - Expenditure of **\$288k** for renewal works on various buildings
 - Solar panels and LED lighting replacement at The Rex and Nuriootpa Office **\$811k**
 - The Big Project implementation* **\$8.5m** - includes Tanunda Recreation Park **\$549k** (subject to grant funding approval)
 - Camp Kitchen upgrade and minor works at Nuriootpa Centennial Park Authority **\$40k**
- *These items part grant funded*



Strategic Directions

The Barossa Council's Community Plan 2016-2036 was adopted by Council on 21 June 2016. The Community Plan is an aspirational document and cornerstone for future investment. It will guide future decision making over the next 20 years through the delivery of highlighted strategies and targets. The Community Plan shows commitment to the values of Land and Place, Community, Leadership and Achievement and will drive performance through objectives within the key result areas of Natural Environment and Built Heritage, Community and Culture, Infrastructure, Health and Wellbeing and Business and Employment.

The Annual Business Plan and Budget outlines the annual program that delivers upon the Community Plan and its strategies as outlined in the following tables. Further the Community Plan has a supporting Corporate Plan which outlines key corporate actions to support the Community Plan and performance targets.

Council activity for 2019/20 is identified as one or more of the following four roles and relates to the Community Plan strategies as outlined in the following tables.

■ Leader + Provider/Regulator ★ Advocate ● Facilitator/Partner

Natural Environment and Built Heritage

Strategy	2019/20 Activity
Collaborate with relevant authorities to ensure a regional and holistic approach in the management of natural resources.	●
Support native eco systems through a planned management approach.	+ ★
Ensure environmental and agricultural sustainability and historic significance of the region is retained.	+ ★
Develop and maintain streetscapes that reflect the character and heritage of the region.	+
Provide support and advice to preserve properties and sites which have historic significance.	+
Support tourism development that is sensitive to the natural environment and is sustainable.	★ ●
Maintain clearly defined townships and manage residential and commercial development that is sensitive to the natural environment and areas of historical significance.	■ + ★
Implement and promote policy that reduces the consumption of our natural resources and reuses or recycles waste.	+ ★
Advocate for programs and policy that preserve built heritage.	★
Facilitate opportunities to repurpose or find alternative use of built heritage.	●
Ensure the unique character of the rural landscape is appropriately managed	+

Community and Culture

Strategy	2019/20 Activity
Initiate and support activities which encourage participation and pride in the Barossa Council area.	■ + ★ ●
Support the development of activities that celebrate the history and culture of the Barossa and its people.	+ ●
Contribute to creating strong and sustainable community networks.	●
Encourage and support volunteering in the community.	+ ★
Engage with, and support, young people to actively participate in the community and develop the leaders of the future.	■ +
Support a vibrant and growing arts, cultural, heritage and events sector.	■ + ●
Embrace place-making principles when developing community infrastructure and regulate planning and development in public spaces.	■ +
Provide opportunities for the community to participate in local decision-making.	■ +
Create places where people want to live and plan for the future in a coordinated, affordable, appropriate and proactive manner.	+
Promote our Aboriginal heritage and ongoing connections to the region.	+ ★
Encourage a learning community.	+ ●
Contribute to a safer community.	+ ●
Advocate for education infrastructure and support improvements.	★

Infrastructure

Strategy	2019/20 Activity
Develop and implement sound asset management which delivers sustainable services.	+
Collaborate with private and public utilities providers to ensure infrastructure is adequate to support the community both now and into the future.	★ ●
Advocate for telecommunication infrastructure to meet personal and commercial needs of residents and businesses.	★
Participate in networks to improve efficient asset management and maintenance.	●
Advocate for and seek out funding opportunities that support the development of community, health and other facilities and infrastructure from both State and Federal Government.	★
Invest in, and advocate for, community facilities that support cultural and community participation.	+ ★ ●
Ensure infrastructure meets the needs of people with disabilities and provides for all abilities access.	+ ●
Support opportunities to increase community transport and access to services and facilities.	+ ★

Health and Wellbeing

Strategy	2019/20 Activity
Advocate to State and Federal health bodies, for sustained access to allied, primary and mental healthcare services and facilities.	★
Create opportunities for people of all ages and abilities to participate in the community.	■ + ★
Work with emergency services to prepare for disaster management and recovery.	+ ●
Support sporting, recreational and community clubs and organisations to grow and be sustainable.	+ ●
Advocate for and encourage services and resources that ensure equity and support for disadvantaged, disabled and at risk members of the community.	★ ●
Ensure that community members can participate in cultural, recreational, sporting and learning opportunities.	■ + ★ ●
Ensure food safety, hygiene and appropriate waste management standards are maintained.	+ ●
Promote a healthy community through a planned approach to public health.	+ ●
Design our future developments and facilities to support active lifestyles and community health and wellbeing.	+ ●

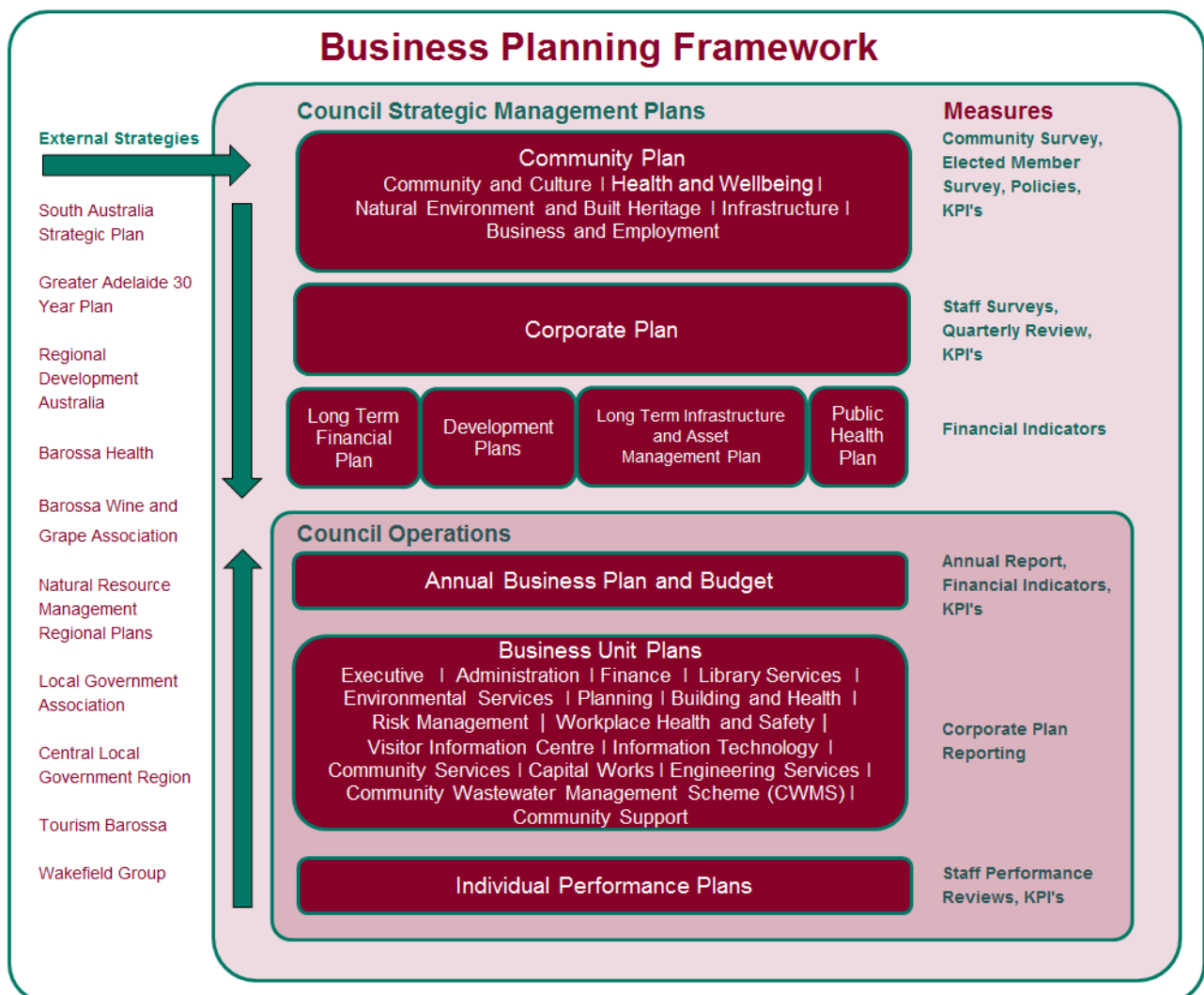
Strategy	2019/20 Activity
Work closely with State Government, Federal Government and stakeholders to support economic growth and development.	■ + ★ ●
Support industry accreditation and reward programs.	●
Help build the capacity of the tourism sector and encourage the development of tourist services, including eco and recreational tourism infrastructure.	■ ●
Attract investment for new and innovative industries, such as creative industries and cultural tourism.	●
Support education and training programs that directly respond to work-force gaps and innovation.	●
Participate in main-street programs that strengthen the retail and hospitality sector.	●
Collaborate with industry leaders to ensure informed decision making and Council representation in relation to economic growth, planning and development.	●
Ensure advice and support for small business is available.	+ ●
Advocate for transport infrastructure and services that support local industry.	★
Drive support of economic development through a coordinated local economic development strategy and enabling land use policy.	■ +
Facilitate business growth by supporting local industry and their capacity to compete for Government contracts.	■ ●
Plan for, identify and protect land for business opportunities.	■ +
Support economic development through events.	+ ●



The Business Planning Framework

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

- **Corporate Plan** which outlines key corporate actions to support the Community Plan and performance targets;
- **Long Term Financial Plan** which provides financial directions for the next 10 years;
- **Long Term Infrastructure and Asset Management Plan** which provides the strategic upgrade, replacement and renewal programs for Council assets and infrastructure;
- **Annual Budget and Business Plan** which provides the annual financial and operational plans, objectives and performance targets for Council;
- **Quarterly Business Plan and Budget Reviews** which outline financial performance against the Annual Budget and Business Plan;
- **Monthly Financial Reports** which regularly track the finances of Council;
- **Annual Report** which describes the performance of Council on objectives set in the Annual Budget and Business Plan, as well as disclosing statutory information regarding the status of Council and Council services;
- **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;
- **Development Plans** which provide policy direction for the continued development of the Council area;
- **Infrastructure and Asset Management Plans** which describe the current programs of upgrade, replacement and renewal of assets and infrastructure.



Joint Ventures and Associated Entities

Nuriootpa Centennial Park Authority

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

To this end, and in accordance with the Authority's Charter, operating surpluses of the Tourist Park activities are utilised to maintain the Nuriootpa Recreation Park facilities (including tennis courts, 3 ovals and associated buildings and infrastructure), as well as the picturesque Coulthard Reserve located adjacent to the Tourist Park. Operating surpluses from the Tourist Park activities are also utilised to provide important funding for the programmed upgrade and replacement of the facility assets managed by the Authority.

The 2 ovals, a soccer pitch and eight tennis courts are extensively used by local sporting clubs. The four-star rated Tourist Park facilities include on-site cabins and vans, a camp kitchen, and various other standard amenities.

The projected 2019/20 Income Statement for the Authority is included within Council's financial statements, contained within this document. The Authority's ten year business case has been reviewed and included in this document.

Central 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 \$11,213 is included for the subscription.

Gawler River Floodplain Management Authority

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 \$31,562 is included for the operational and maintenance subscription. Council has a share in the Net Assets \$1,614,385 as at 30 June 2018. An adjustment for the movement from last year's balance is not as yet reflected in the Financial Statements in this document.



Service Provision for 2019/20

The following outlines the proposed service provision provided by The Barossa Council for 2019/20:

Executive Services

Australia Day Awards, Business Excellence and Organisational Development, Citizenship Ceremonies, Economic Development, Executive Support and Management, Advocacy, Governance, Strategic and Operational Financial Management, Rating Services, Internal Financial Control, Taxation Management, Payroll, Creditor and Debtor Management, Human Resources, Media Communications, Public Engagement and Consultation, Risk Management, Strategic Projects, Work Health and Safety, Elected Member Support, Grant Writing, Organisational Performance Reporting.

Development and Environmental Services

Building Assessment, Licensing, Development Control, Dog and Cat Management, Safer Communities, Enforcement and Compliance Matters, Public Health, Fire Prevention and Safety, Safe Food Practices, Heritage Advice, Immunisation, Natural Resource Management, Parking and Traffic Controls, Strategic Land Use and Development Planning, Waste Management, Advocacy.

Corporate and Community Services

Corporate Services

Community Committees Support, Community Land Leasing and Licencing Management, General Administration, Advocacy, Governance, Knowledge Management and Technology, Strategic Planning and Management of Community Buildings and Recreational Facilities, Tourism and Visitor Information Services, Community Development.

Community Services

Customer Service, Arts and Culture Programs, Volunteer Support, Community Development, Community Program Support, Community Transport, Home and Community Care, Advocacy, Library and Heritage Services, Youth Services, Event Support.

Works and Engineering Services

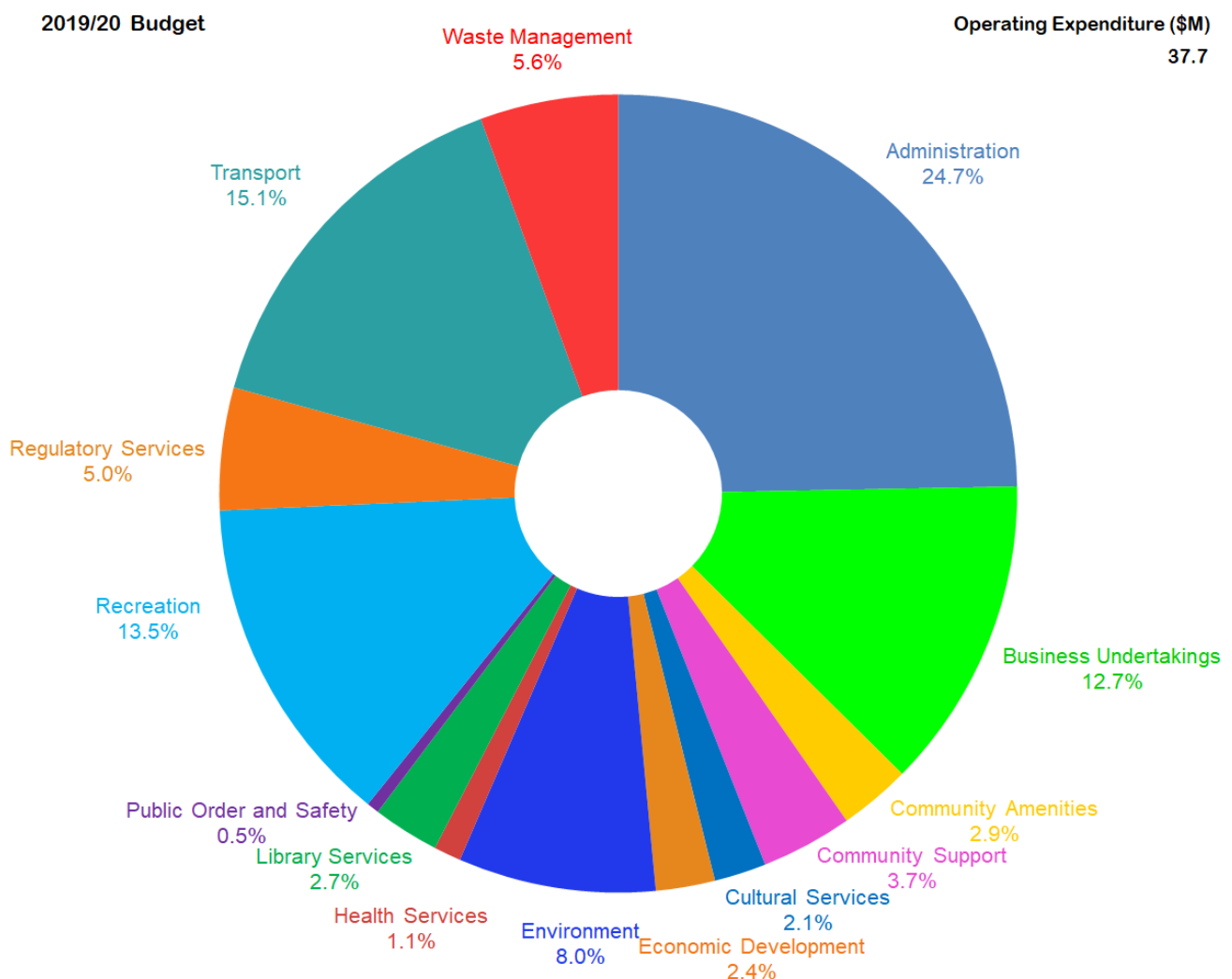
Building Asset Construction and Maintenance, Bridge Construction and Maintenance, Cemetery Management, Unmade Public Road Management, Road Closure Management and Approvals, Community Wastewater Management System Construction Operations and Maintenance, Treated Water Reuse Distribution System Construction, 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.

Operating Expenditure in Support Of Service Provision for 2019/20

The following graph shows operating expenditure proposed for the 2019/20 year by the following functions in support of the provision of the services outlined. (Full Cost Attribution has not yet been applied to this version. These costs are mainly included in the Administration function and will be redistributed to other external service areas. This is an allocation of internal services to external services and does not affect the overall net result. It will be included in the final version of this plan for adoption after Public Consultation.)

Functions

Administration, Business Undertakings, Community Amenities, Community Support, Cultural Services, Economic Development, Environment, Health Services, Library Services, Public Order and Safety, Recreation, Regulatory Services, Transport, Waste Management



Key Activities for 2019/20

Description	Community/ Corporate Plan Theme
Support implementation of the State Planning Code	Natural Environment and Built Heritage
Advocate for relevant local policy as part of the new State Planning Code	
Continue implementation of actions from energy audit e.g. solar and LED solutions	
Support heritage grant program	
Advocate for sound planning system changes and reform that promote desirable development	
Facilitate works and discussion on the development of the Concordia Growth Area master plan under an agreed governance framework	
Implementation of the ePlanning framework	
Improve customer request response times and embed Customer Service Charter	Community and Culture
Complete the implementation of RFID (Radio frequency identification) efficiencies in Libraries	
Continue review of Council customer service foyer redevelopment at Nuriootpa Office	
Community Initiative improvement - Lyndoch Recreational Park lighting improvements	
Support community grants program	
Maintain full time Gallery Project Officer Resource - Barossa Regional Gallery	
Continue support of Council's Volunteer Management coordination	
Implement 90% of targeted planned infrastructure capital program	Infrastructure
Complete all plant and equipment utilisation reviews and commence implementation	
Complete accelerated works - Tanunda Recreation Park (show hall, electrical upgrades, oval widening)	
Complete Angaston Railway Precinct upgrade works	
Scope Car Parking works - Barossa Visitor Centre	
Oval irrigation - Talunga Recreation Park	
Pursue suitable grant funding opportunities and partnerships for the continued implementation of "The Big Project" prioritised projects	
Undertake a review of the Animal Management Plan	Health and Wellbeing
Ensure effective operation of the kerbside waste collection system in line with contract arrangements	
Continue to strive to improve waste collection systems including final investigations of a hard waste system	
Provide or facilitate collection/disposal services for other waste streams (i.e. soft plastics, eWaste)	
Undertake a review of the Regional Public Health Plan	
Continue improving and implement community education programs around waste management	
Embed implementation of Disability Action and Inclusion Plan agreed actions	
Resource Social Planning Project to promote social inclusion outcomes - Project Officer hours	Business and Employment
Prioritise and source funding or alliances to implement Community Emergency Management Plans	
Complete Economic Development Strategy	
Complete implementation of Tanunda Barossa Visitor Centre and Library upgrade to improve customer experience and tourism growth	Good Governance
Continue to identify areas of red tape reduction and implement solutions to make doing business with The Barossa Council as easy as possible (within legislative frameworks)	
Continued implementation of the approved efficiency, customer service and digital future change program	
Complete review of Community Plan and Asset Management Plans	
Implement identified components of the Workforce Plan	
Continued implementation of organisational culture action plans	Good Governance
Advocate for legislative changes to improve efficiency of Local Government	
Research and planning for Geographic Information Systems (GIS) Software upgrade	

** This is a list of key activities that are included in the operating or capital budget and form part of the summarised service*

Capital Investment in Support of Service Provision for 2019/20

Capital Program 2019/20	
<i>Disclaimer: The following capital items are subject to final approval of Council; alterations and additions to this list may occur</i>	
Description	2019/20 Budget
<i>(Items noted as 'Carried Forward' are items transferred from 2018-19 Budget)</i>	
CORPORATE & COMMUNITY SERVICES	8,814,271
Community Services - Community Transport	52,000
Community Transport Vehicles	52,000
Library Services	65,030
Library books	65,030
Barossa Regional Gallery	89,450
Barossa Regional Gallery Air Conditioning (Carried Forward)	89,450
Offices and Community Facilities	8,607,791
Talunga Recreation Park - Hybrid Power Solution	20,000
Talunga Tennis Courts - Reseal/Drainage (Carried Forward)	40,000
Tanunda Recreation Park - Show Hall Upgrade	548,750
The Big Project - Phase 1 Implementation - Buildings	3,000,000
The Big Project - Phase 1 Implementation - Recreation	4,999,041
EXECUTIVE SERVICES	811,315
Offices and Community Facilities	811,315
Nuriootpa Office - LED Lighting Replacement	90,112
Nuriootpa Office - Solar Panels	186,500
The Rex Barossa Aquatic and Fitness Centre - LED Lighting Replacement	57,757
The Rex Barossa Aquatic and Fitness Centre - Solar Panels	476,946
NURIOOTPA CENTENNIAL PARK AUTHORITY	40,000
Camp Kitchen Upgrade	20,000
Internal Roadworks	20,000
WORKS & ENGINEERING	9,077,025
Bridges	250,000
Shannon Road Bridge	150,000
Stockwell Road Bridge Detailed Design	100,000
Buildings	287,544
Building Renewal and Replacement	142,544
Nuriootpa Office and Library - Air Conditioning Renewal Program	70,000
Tanunda and Williamstown Depot Renewal	25,000
Tanunda and Williamstown Depot Upgrade	50,000
Cemeteries	9,250
Angaston Cemetery - Niche Wall	9,250
Footpaths	70,000
Schaedel Street Nuriootpa	70,000
Motor Vehicles, Plant and Equipment	780,500
Depot - Elevated Work Platform	90,000
Depot - Fuel Tanker Trailer	20,000
Depot - Minor Plant	45,000
Depot - Tipper Truck	140,000
Motor Vehicles Renewal	485,500
Parks and Gardens	478,061
Irrigation Improvement - Reserves	99,000
Playground Equipment Renewal	68,000
Talunga Recreation Park - Oval Irrigation	211,061
Tolley Reserve Nuriootpa Skate Park Half Pipe Renewal	100,000

Capital 2019/20 (Continued)	
Description	2019/20 Budget
Road Resheeting	876,868
Bastion Hill Road Moculta	79,119
Corryton Park Road Flaxman Valley	36,733
Harris Road Concordia	48,502
Kalbeeba Road Concordia	35,681
Koch Road Krondorf	12,991
McCallum Road Concordia	94,604
Nitschke Road Krondorf	52,939
Para Wirra Road Williamstown	102,945
Sandland Road Cockatoo Valley	10,606
Trial Hill Road Altona	144,839
Woodlands Road Cockatoo Valley	57,909
Resheeting Budget	200,000
Road Resealing	3,520,072
Altona Road Altona	158,819
Angas Street Tanunda	50,491
Barossa Visitor Centre Car Park Sealing - Design	30,000
Bike Path - Atze Parade to Furnell Street (Carried Forward)	16,522
Burings Road Tanunda	44,920
Caleb Virgo Court Nuriootpa	16,844
Calton Road Kalbeeba	86,945
Coronation Avenue Tanunda	14,055
Craneford Road Eden Valley	24,041
Creek Road Cockatoo Valley	24,467
Daly Street Springton	38,295
Dempster Street Nuriootpa	21,138
Edward Street Springton	18,394
Evans Street Angaston	22,725
Falkenberg Road Nuriootpa	20,999
Ferdinand Street Springton	13,282
Flaxmans Valley Road Angaston	229,809
Gilbert Street Lyndoch	26,425
Glen Devon Road Mt Pleasant	26,995
Hamiltons Road Springton	35,524
Helene Street Nuriootpa	17,131
Hocknull Place Mt Pleasant	16,516
Internal Recreation Park Roads Renewal	51,750
Jollytown Road Lyndoch	111,795
Krondorf Road Tanunda	134,682
Lorke Road Williamstown	60,513
McBeans Range Road Springton	13,670
Menge Road Tanunda	35,751
Meshach Burge Terrace Lyndoch	72,700
Phillip Street Tanunda	37,926
Railway Terrace Tanunda	17,075
Research Road Nuriootpa	109,321
Rifle Range Road, Krondorf	24,253
Road Shoulders Renewal	273,959
Rushall Road Lyndoch	41,363
Saleyard Road Mt Pleasant	45,877
Sale Yards Road Nuriootpa	96,714
Samuel Potter Lane Lyndoch	16,741
Springton Road Williamstown	284,568
Stockwell Road Vine Vale	291,164
Talunga Park Road Mt Pleasant	15,916
The Crescent Nuriootpa	49,921
Tower Road Pewsey Vale	47,372
Weckert Street Tanunda	26,540
Whiteman Road Williamstown	128,210
Williamstown Road, Springton	11,969
Yettie Road Williamstown	28,053
Reseal Budget (Part Carried Forward \$351,470)	537,932

Capital 2019/20 (Continued)	
Description	2019/20 Budget
Stormwater	946,000
Calton Road to Hameister Court Drainage Kalbeeba	50,000
James Sim Court Drainage Upgrade	410,000
Kroehn Road Culvert Upgrade	70,000
MacDonnell Street Tanunda Cross Drain Upgrade	66,000
Para Road Tanunda Drainage Upgrade	100,000
Yettie Road Williamstown Drainage Upgrade	250,000
Streetscaping	80,000
Mount Pleasant Main Street	80,000
Community Wastewater Management System (CWMS)	1,778,730
CWMS Vehicle Replacement - Co-ordinator	36,000
CWMS Vehicle Replacement - Northern Operations	44,105
CWMS Vehicle Replacement - Southern Operations	48,625
Gravity Mains Operation Construction of New Inspection Points (IP)	20,000
Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	30,000
Tanunda Waste Water Treatment Plant (Part Carried Forward \$719,248)	1,600,000
Budget Capital Total	18,742,611

Grants, Contributions and Asset Sales 2019/20	
Description	2019/20 Budget
CORPORATE & COMMUNITY SERVICES	(4,773,895)
The Big Project - Phase 1 Implementation Grant Funding (subject to funding approval)	(4,773,895)
WORKS & ENGINEERING	(627,851)
Vehicle and Equipment Trade-in Sales	(305,115)
Motor Vehicles/Plant	
Open Space Developer Contributions	(142,736)
CWMS Developer Contributions	(180,000)
Grand Total	(5,401,746)



Funding Our Activities

Council is budgeting expenditure of \$50.7m in 2019/20 on the delivery of services, programs, maintenance of assets (not including depreciation), replacement, new and upgraded assets and loan servicing.

Operating Revenue

The Budget provides for operating revenue to increase from the 2018/19 third quarter Budget Update* of \$38.8m to \$38.3m – a decrease of 1.2%. Recurrent revenue streams of Council are:

\$m	%	Type	Description
31.3	81.76%	General Rates and Service Charges	General rates on properties as well as service rates (i.e. sewerage and refuse/recycling rates)
3.0	7.73%	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
2.1	5.40%	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
1.3	3.33%	Investment, Reimbursements and Other Income	Interest received on Council's internal cash reserves and deposits, Reimbursements for work undertaken and Other Income*
0.7	1.78%	Statutory Charges set by State Government	Fees and charges set by State Government regulation and received by the Council for regulatory functions undertaken such as assessment of development and building applications, and dog control management

Operating Expenditure

The Budget provides for operating expenditure to remain the same as the 2018/19 third quarter Budget Update* at \$37.7m. Full Cost Attribution has not 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
15.60	41.44%	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 stationary Includes expenses not separately classified above such as insurances, postage, telephone, government levies, contributions and donations
13.70	36.28%	Employee Costs	All labour related expenses such as wages and salaries, and on-costs such as allowances, leave entitlements and employer superannuation
7.70	20.32%	Depreciation	Annual consumption of Council's fixed assets (e.g. infrastructure, equipment, buildings, etc) over their useful lives
0.70	1.96%	Finance Costs	Costs of financing Council's activities through borrowings or other types of financial accommodation

* Third quarter Budget update, adopted by Council in May 2019 plus any material financial information received since that time has been included.





Implications for Our Rates

Council plans to raise a net sum of **\$26.5m** from rates in 2019/20 (including 1% growth, but excluding service charges, separate rates and the State Government NRM levy).

Council recognises that ratepayers wish 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 proposed increase in rate revenue will provide the necessary funding to meet the programmed upgrade, renewal and replacement plans 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 rates in this 10 year plan has been held at previous year LTFP increments at 2.5% per annum plus growth of 1.0% (currently at 0.7%). The SA Local Government Price Index is 2.7% as at December 2018 and the general Consumer Price Index is 1.3% as at March 2019.

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 www.barossa.sa.gov.au.

Land Valuation Method

Council uses the capital value determined by the State Valuation Office as the basis for valuing land and calculating rates.

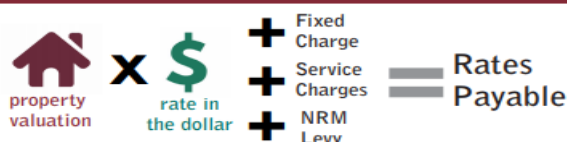
Council considers that this method provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- 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.

The total property rateable valuations provided by the State Valuation Office as at 14 April 2019 was \$5,216,036,132 – an increase of 2.86% over last year.

Land Use	Total Valuation Movement
Residential	0.77%
Commercial	5.20%
Industry - Light	3.19%
Industry - Other	1.02%
Primary Production	7.33%
Vacant Land	9.49%
Other	1.52%

How rates are calculated



Differential rates

Council applies differential general rates based on the land use of the property, as outlined in the Land Use table.

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 \$342.00 to \$356.00 per assessment.

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.

Land Use Table	Year	Average Valuation \$	Rate Charge \$
Residential: residential dwellings, flats, units	2018/19	340,877	0.0034820
	2019/20	342,927	0.0035360
Commercial: Retail shops, professional services e.g. accounting, legal, engineering, etc.	2018/19	508,505	0.0054740
	2019/20	527,169	0.0054100
Industry – Light: Vehicle repairs, workshops	2018/19	349,738	0.0056520
	2019/20	365,932	0.0055320
Primary Production: Agriculture, livestock, horticulture, commercial forestry	2018/19	550,744	0.0033780
	2019/20	583,164	0.0032650
Vacant Land: Vacant allotments	2018/19	166,520	0.0063590
	2019/20	167,780	0.0064540
Other: Government agencies, education, public utilities	2018/19	378,052	0.0058130
	2019/20	382,517	0.0059000
Industry – Other: Wineries, manufacturing	2018/19	2,520,375	0.0161600
	2019/20	2,557,664	0.0161600

In order to obtain an average valuation, the data did not include past assessments that were removed and/or new assessments in 2019/20. The calculations are based on the average valuation as at 14 April 2019 from the Valuer General, as shown above and growth from development is not included in the average valuations. Individual assessments may vary from these amounts.

State Government Levies

Council collects a regional Natural Resource Management (NRM) Levy on behalf of two regional NRM Boards 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 relevant State Government agencies.

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.

Discretionary Rebates

Discretionary rebates may be applied by the Council on land used for community purposes under Section 166 of the Act. Application forms giving full criteria are available from Council.

Residential Rate Capping

Council offers a rebate of general rates to the principal ratepayer where the increase in general rates levied upon a property exceeds the 2018/19 general rates levied by more than:

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

Rebate for Primary Production assessments

To assist rural property owners experiencing large valuation increases, Council proposes to provide a discretionary rebate where the increase in the Primary Production general rates levied for an assessment exceeds the 2018/19 general rates by more than 15%.

Application forms with eligibility criteria are available from Council's Principal Office or any branch office.

Concessions and Postponement

In order to support ratepayers who are in receipt of fixed incomes, a number of concessions are available for eligible pensioners: the 'Cost of Living Concession Payment' which 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 addition and 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 \$500.00 (\$125.00 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. Such enquiries are treated confidentially by Council.

Paying Your Rates

Council provides for quarterly payment of rates in September, December, March and June each year.

Payments can be made via Council's website (www.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.

Expected Impact on Ratepayers

Council's previous year adopted Long Term Financial Plan 2018/19 to 2027/28, the 2019/20 Annual Budget and Business Plan includes an increase of 2.5% with a further 1% from new development growth, being required to fund the recurrent services, activities and major works program incorporated within the plan. For more information on the rate revenue increases please refer to the Long Term Financial Plan (LTFP) section in this document.

The table on the next page incorporates the proposed overall rating and its impact using average valuations as shown in the Land Use Table (refer previous page); rate changes for individual assessments will likely vary from these amounts.

Understanding the Numbers

Service Charges

The LTFP included an increase for all service charges at 2.5% plus growth. Each service area has been reviewed to ensure cost recovery and the service charge increase has been rounded to the nearest dollar.

The Residential CWMS Service charge will increase from \$330.00 to \$340.00. The Non-Residential CWMS service rate for each of the townships is to be maintained at \$0.001183. Many Springton properties are charged a capital contribution of \$245.00 for a 15 year period. An annual service charge of \$65.00 is applied to vacant allotments in Springton and an annual service charge of \$110.00 is applied for all other vacant allotments where CWMS is available but not connected.

The CWMS rate service charges will raise \$2,813k with other related revenue bringing the total for CWMS income to \$3,178k for 2019/20. Operating expenditure is expected to be \$3,075k, resulting in a surplus of \$102k. A CWMS reserve is held for future capital expenditure and to ensure the services are maintained and grow with service demands into the short to medium term. Total capital expenditure for CWMS is \$1,779k (including carried forwards \$720k).

CWMS charges are summarised in the table on the following page.

Overall the standard refuse and recycling collection service rate has been increased by 2.6% on 2018/19 charges from \$156.00 to \$160.00. The 140L Refuse Bin has increased by 1.9% from \$106.00 to \$108.00 and Recycling by 4.00% from \$50.00 to \$52.00. The standard service rate increase is mainly due to anticipated cost increases.

The two waste service rates are shown together in the table on the following page under Refuse/Recycling.

The refuse collection service rate for 240 Litre bins, available to commercial premises to upsize to 240L, has increased by 2.3% from \$133.00 to \$136.00.

The Green Organics bin is an optional residential town service within the Council's designated waste collection area. Customers who opt for this service will be charged an annual fee; for 2019/20 this has decreased by 3.4% from \$59.00 to \$57.00.

Council rates are exempt from GST.

Rates for Land Use Categories based on Average Valuation (see table on page 22)

Type	Year	General Rates	Fixed Charge	CWMS	Refuse/ Recycling	Total
Residential: Residential dwellings, flats, units	2018/19	\$1,186.90	\$342.00	\$330.00	\$156.00	\$2,014.90
	2019/20	\$1,212.60	\$356.00	\$340.00	\$160.00	\$2,068.60
Commercial: Retail shops, professional services e.g. accounting, legal,	2018/19	\$2,783.60	\$342.00	\$601.60	\$50.00	\$3,777.20
	2019/20	\$2,852.00	\$356.00	\$623.60	\$52.00	\$3,883.60
Industry – Light: Vehicle repairs, workshops	2018/19	\$1,976.70	\$342.00	\$413.70	\$50.00	\$2,782.40
	2019/20	\$2,024.30	\$356.00	\$432.90	\$52.00	\$2,865.20
Primary Production: Agriculture, livestock, horticulture, commercial	2018/19	\$1,860.40	\$342.00	\$0.00	\$156.00	\$2,358.40
	2019/20	\$1,904.00	\$356.00	\$0.00	\$160.00	\$2,420.00
Vacant Land: Vacant allotments	2018/19	\$1,058.90	\$342.00	\$105.00	\$0.00	\$1,505.90
	2019/20	\$1,082.90	\$356.00	\$110.00	\$0.00	\$1,548.90
Other: Government agencies, education, public utilities	2018/19	\$2,197.60	\$342.00	\$0.00	\$156.00	\$2,695.60
	2019/20	\$2,256.90	\$356.00	\$0.00	\$160.00	\$2,772.90
Industry – Other: Wineries, manufacturing	2018/19	\$40,729.30	\$342.00	\$0.00	\$50.00	\$41,121.30
	2019/20	\$41,331.90	\$356.00	\$0.00	\$52.00	\$41,739.90

Percentage increase in Rates & Charges for Land Use Categories based on Average Valuation			
Land Use Code	Year	Total Rates	% Average Total Increase
Residential	2018/19	2014.90	
	2019/20	2068.60	2.67%
Commercial	2018/19	3777.20	
	2019/20	3883.60	2.82%
Industry - Light	2018/19	2782.40	
	2019/20	2865.20	2.98%
Primary Production	2018/19	2358.40	
	2019/20	2420.00	2.61%
Vacant Land	2018/19	1505.90	
	2019/20	1548.90	2.86%
Other	2018/19	2695.60	
	2019/20	2772.90	2.87%
Industry - Other	2018/19	41121.30	
	2019/20	41739.90	1.50%



Measuring Our Performance

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 Budget and Business Plan;
- **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 Budget and Business Plan**;
- Council’s **Community Plan 2016-2036** includes the long term objectives and strategies Council is striving to achieve. The Community and Corporate plans are used to form the 2019/20 Annual Budget and Business Plan.

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:

Legend:

Target
Not Met



Target
At Risk



Target
Met







Forecast is the third Budget Update (Q3) for the year, adopted by Council at the May 2019 meeting and material financial information received since that time has been included.

The Key Performance Indicator: Asset Consumption Ratio is no longer showing within this report. The Local Government (Financial Management) Regulations 1999 no longer require the inclusion of this KPI with the budget estimates.

Individual periods are shown; refer to the long term financial plan section in this document for a rolling 3 year period on selected KPIs.




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

Council has set the following target - **To achieve an operating break-even position, or better, over any five year period. The operating result for 2019/20 is forecast as a surplus. The cumulative five year period is a surplus position.**

Year Result Status	2016/17 Actual	2017/18 Actual	2018/19 Forecast Q3+	2019/20 Budget
	2,920	2,255	1,095	613
				





Key Performance Indicator 2: Operating Surplus/(Deficit) Ratio

Expresses the projected Operating Surplus/(Deficit) result as a percentage of general rate revenue. Council has set the following target - **To achieve an operating surplus ratio of between -2% to 10%.**

Year Result Status	2016/17 Actual	2017/18 Actual	2018/19 Forecast Q3+	2019/20 Budget
	7.7%	3.18%	5.50%	3.4%
				





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

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

Year Result Status	2016/17 Actual	2017/18 Actual	2018/19 Forecast Q3+	2019/20 Budget
	5,961	2,603	11,251	16,315
				





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 following target - **Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.**

Year Result Status	2016/17 Actual	2017/18 Actual	2018/19 Forecast Q3+	2019/20 Budget
	16%	29%	29%	42%
				

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 of existing assets (net of any proceeds from the sale of replaced assets) to the annual depreciation expense allocated against such assets. Infrastructure and Asset Management Plan (IAMP) required expenditure was sourced from Council's adopted plan, where applicable, and actual depreciation. A substantial amount of 'Upgraded' asset work completed each year are partly renewing components of existing assets. For normal work cycles, components of these assets would need to be replaced when the depreciation or consumption of them had reduced their remaining life to zero, but as they are being upgraded to a better service level, they are effectively replacing asset components that would normally need to be replaced as/when due, this could have a significant favourable impact on the indicator. 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.**

Year Result Status	2016/17 Actual	2017/18 Actual	2018/19 Forecast Q3+	2019/20 Budget
	58%	36%	71%	79%
				



Performance Measures

Council continues to review its Key Performance Indicators 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 can be found 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.

Indicator	Description	Target
Theme 1 – Natural & Built Heritage		
Building Rules Consent Processing	The percentage of Building Rules Consent Applications completed within three months of lodgement	90%
Planning Consent Processing	The percentage of Planning Consent Applications completed within three months of lodgement	90%
Theme 2 – Community & Culture		
Library Visits	The number of library visits and participation within the Barossa Council Area	5 visits per capita
Mutual Liability Claims	Number of successful Mutual Liability Claims against Council	3 or less per annum
Theme 3 – Infrastructure		
Asset Spending Ratio	Ratio of asset expenditure on renewal, replacement and upgraded assets and maintenance on assets	Between 100% and 150% of Depreciation
Theme 4 – Health & Wellbeing		
Nuisance and Environmental Complaint Resolution Rate	Percentage resolved within due date	75%
Waste Disposal Rate	Percentage of waste disposed to landfill	Less than 65%
Recycling Rate	Percentage of waste recycled	More than 35%
Theme 5 – Business & Employment		
Tourism Customer Satisfaction with Visitor Information Services	Average Customer Satisfaction Rating	4 or above
Visitor Information Centre Bookings	Annual Booking Revenue (Accommodation/Tours/Tickets)	100% of Budget
Cycle Hub – Bike Hire Revenue	Annual Sales Revenue	100% of Budget
How We Work – Good Governance		
LGA KPI Audit Action Plan	Percentage of KPI Audit Actions Complete	90%
LGA Risk Review	Percentage risk review conformance	90%
Customer Request Completion Rate	Percentage of Customer Requests Completed (On Time and Overdue)	85%
Customer Request Resolution Rate	Percentage of Customer Requests Resolved on Time	85%
Operational Expenditure Against Budget	Actual Operating Expenditure as a % of Budgeted Operating Expenditure	100%
Capital Expenditure Against Budget	Actual Capital Expenditure as a percentage of Budgeted Capital Expenditure	90%
Organisational Culture Improvement	Percentage percentile shift in the culture survey results to an organisation of progressively improving achievement and self-actualising styles of operation	At least two constructive Styles above 50th Percentile Defensive Styles below 50th Percentile
Staff Development - Training	Percentage of staff with an approved training needs analysis	85%
Staff Development – Performance Partnering	Percentage of staff who have completed performance partnering	85%
Staff Retention	Percentage of employees retained	90%



Budgeted Financial Statements 2019/20

The following pages contain Council's budgeted financial statements, **including the Nuriootpa Centennial Park Authority**, in a format consistent with the requirements of Regulation 5B of the Local Government (Financial Management) Regulations, comprising for the year ending 30 June 2019:

- 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 2018 Model Financial Statements.

Statement of Comprehensive Income

for the year ending 30 June 2020

	2018/19 Original Budget (\$'000)	2018/19 Revised Budget* (\$'000)	2019/20 Budget (\$'000)
Income			
Rates	30,122	30,131	31,348
Statutory Charges	674	684	681
User Charges	3,078	2,999	2,962
Grants, Subsidies and Contributions	1,845	3,216	2,070
Investment Income	238	320	354
Reimbursements	215	196	52
Other Income	1,016	1,252	869
Net Gain – Joint Ventures and Associates	0	0	0
TOTAL REVENUES	37,188	38,798	38,336
Expenses			
Employee Costs	13,445	13,653	13,685
Materials, Contracts and Other Expenses	15,444	15,852	15,633
Depreciation, Amortisation and Impairment	7,362	7,362	7,664
Finance Costs	855	836	741
Net Loss – Joint Ventures and Associations	0	0	0
TOTAL EXPENSES	37,106	37,703	37,723
Operating Surplus / (Deficit)	82	1,095	613
Asset Disposal & Fair Value Adjustments	(51)	(36)	(810)
Amounts Received Specifically for New or Upgraded Assets	4,721	1,912	5,097
Physical Resources Received Free of Charge	282	282	294
Net Surplus / (Deficit)	5,034	3,253	5,194
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	5,034	3,253	5,194

* Revised Budget is the third Budget Update for the year, adopted by Council at the May 2019 meeting and material financial information received since that time has been included.

Statement of Financial Position

for the year ending 30 June 2020

	2018/19 Original Budget (\$'000)	2018/19 Revised Budget* (\$'000)	2019/20 Revised Budget* (\$'000)
Assets			
Current Assets			
Cash and Cash Equivalents	65	4,057	1,326
Trade and Other Receivables	3,123	2,872	2,872
Other Financial Assets	0	0	0
Inventories	116	255	255
Subtotal	3,304	7,184	4,453
Non-Current Assets Held for Sale	0	0	0
Total Current Assets	3,304	7,184	4,453
Non-current Assets			
Financial Assets	827	788	728
Equity Accounted Investments in Council	1,656	1,669	1,669
Infrastructure, Property, Plant and Equipment	368,436	369,917	384,408
Other Non-Current Assets	0	0	0
Total Non-current Assets	370,919	372,374	386,805
Total Assets	374,223	379,558	391,258
Liabilities			
Current Liabilities			
Trade and Other payables	2,912	3,183	3,183
Borrowings	1,821	1,922	2,040
Provisions	2,177	2,565	2,255
Total Current Liabilities	6,910	7,670	7,478
Non-Current Liabilities			
Borrowings	10,676	10,490	12,955
Provisions	737	808	808
Total Non-current Liabilities	11,413	11,298	13,763
Total Liabilities	18,323	18,968	21,241
Net Assets	355,900	360,590	370,017
Equity			
Accumulated Surplus	77,087	77,254	82,857
Asset Revaluation Reserve	269,261	272,953	277,186
Other Reserves	9,552	10,383	9,974
Total Equity	355,900	360,590	370,017

* Revised Budget is the third Budget Update for the year, adopted by Council at the May 2019 meeting and material financial information received since that time has been included.

Statement of Changes in Equity

as at 30 June 2020

	Accumulated Surplus (\$'000)	Asset Revaluation Reserve (\$'000)	Other Reserves (\$'000)	Total Equity (\$'000)
Balance at end of previous reporting period 30 June 2019 (Original Budget 2018/19)	77,087	269,261	9,552	355,900
Restated opening balance (2018/19 Revised Budget)	77,254	272,953	10,383	360,590
Net Surplus / (Deficit) for year	5,194			5,194
Other Comprehensive Income	0	0	0	0
Gain on revaluation of infrastructure, property, plant and equipment	0	4,233	0	4,233
Transfer to accumulated surplus on sale of infrastructure, property, plant and equipment	0			0
Transfer between reserves	409	0	(409)	0
Balance at the End of Period	82,857	277,186	9,974	370,017

* Revised Budget is the third Budget Update for the year, adopted by Council at the May 2019 meeting and material financial information received since that time has been included.

Statement of Cash Flows

for the year ending 30 June 2020

	2018/19 Original Budget (\$'000)	2018/19 Revised Budget* (\$'000)	2019/20 Revised Budget* (\$'000)
Cash Flows from Operating Activities			
Receipts			
Operating Receipts	36,950	38,478	37,982
Investment Receipts	238	320	353
Payments			
Operating payments to Suppliers and Employees	(28,890)	(29,504)	(29,317)
LandFill rehabilitation expense	(200)	(100)	(310)
Finance Payments	(855)	(836)	(741)
Net Cash Provided by (or Used in) Operating Activities	7,243	8,358	7,967
Cash Flows from Investing Activities			
Receipts			
Amounts Specifically for New or Upgraded Assets	3,345	350	5,096
Sale of Replaced Assets	346	361	305
Sale of Surplus Assets	389	494	0
Net Purchase of Investment Securities	0	0	0
Repayments of Loans by Community Groups	33	57	60
Payments			
Expenditure on Renewal / Replacement of Assets	(4,472)	(4,763)	(6,042)
Expenditure on New / Upgraded Assets	(14,977)	(15,106)	(12,700)
Net Purchase of Investment Securities	0	0	0
Loans made to Community Groups	0	(25)	0
Net Cash Provided by (or Used in) Investing Activities	(15,336)	(18,632)	(13,281)
Cash Flows from Financing Activities			
Receipts			
Loans Received	1,850	1,750	4,500
Finance Lease Funds	0	0	0
Proceeds from Bonds and Deposits	0	0	0
Proceeds from Internal Borrowings	3,380	3,380	4,430
Payments			
Repayments of Borrowings	(1,943)	(1,947)	(1,917)
Repayment of Finance Lease Liabilities	0	0	0
Repayment of Bonds and Deposits	0	0	0
Repayment of Internal Borrowings	(3,380)	(3,380)	(4,430)
Net Cash Provided by (or Used in) Financing Activities	(93)	(197)	2,583
Net Increase / (Decrease) in Cash Held	(8,186)	(10,471)	(2,731)
Cash and Cash Equivalents at Beginning of Period	8,251	14,528	4,057
Cash and Cash Equivalents at End of Period	65	4,057	1,326

* Revised Budget is the third Budget Update for the year, adopted by Council at the May 2019 meeting and material financial information received since that time has been included.

Uniform Presentation of Finances

for the year ending 30 June 2020

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.

	2018/19 Original Budget (\$'000)	2018/19 Revised Budget* (\$'000)	2019/20 Revised Budget* (\$'000)
Income	37,188	38,798	38,336
Less Expenses	(37,106)	(37,703)	(37,723)
Operating Surplus / (Deficit)	82	1,095	613
Less Net Outlays on Existing Assets			
Capital Expenditure on Renewal and Replacement of Existing Assets	(4,472)	(4,763)	(6,042)
Less Depreciation, Amortisation and Impairment	7,362	7,362	7,664
Less Proceeds from Sale of Replaced Assets	346	361	305
	3,236	2,960	1,927
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets	(14,977)	(15,106)	(12,700)
Less Amounts Received Specifically for New and Upgraded Assets	3,345	350	5,096
Less Proceeds from Sale of Surplus Assets	389	494	0
	(11,243)	(14,262)	(7,604)
Net Lending / (Borrowing) for Financial Year	(7,925)	(10,207)	(5,064)

* Revised Budget is the third Budget Update for the year, adopted by Council at the May 2019 meeting and material financial information received since that time has been included.



Long Term Financial Plan 2019/20 to 2028/29

Introduction and Assumptions

Under the Local Government Act 1999, Councils are required to have a **Long Term Financial Plan** (for a minimum period of 10 years). This Long Term Financial Plan 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 2019/20 Annual Budget and Business Plan.

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 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) were adopted by Council in 2016/17 – 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 have been prepared for each of the following areas to measure and check financial sustainability: CWMS; Waste; Nuriootpa Centennial Park Authority (NCPA); all other Council operations and a consolidated LTFP.
- The NCPA LTFP to be adopted by the NCPA Board in May is incorporated into Council's LTFP.
- 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.
- For most new initiatives, a Due Diligence Report is prepared to assess the financial commitment in order that current and future budgets are accurate and that Council has full information regarding the financial risks of their decisions.
- All new initiatives were then assessed using a Bid Analysis Tool and given a score against set criteria.

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 Cost – Employee, Contractors and Materials have been based on a zero based method for this budget year.
- Rubble raising cost at \$277k in 2019/20 with any remaining stock to be used in the years following.
- Selected costs have been isolated from general expenditure, eg. energy use for electricity, water costs, insurance premiums, and waste collection

and disposal service costs; projected increases for these are usually higher than the base 2.5% rate.

- 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 of all assets and components is an ongoing task refining the data.
- The external Committees and advisory groups operational budgets are funded by service areas within the budget and throughout the LTFP.
- The Roads to Recovery (R2R) grant funded program will continue from 2019/20 for a further five years and has been included for the life of the LTFP at \$386k per annum.
- In the 2019 Federal Budget included \$40m for Supplementary Local Roads Program for the 2019/20 and 2020/21 years in the budget papers this will be an early payment in 2018/19. This additional funding is estimated at \$450,000 and has been included as received 2018/19 in the opening cash balance 1 July 2019 LTFP.
- A prepayment in 2018/19 for half of the 2018/19 Financial Assistance Grant (FAGS) funding payment (estimated at \$616k). This results in a reduction of the operating result for 2019/20 by that amount and an increase in the operating result in 2018/19.
- Staff levels have reduced for minor changes due to grant funding programs ending and overall increases are projected to be in line with current Enterprise Bargaining Agreements.
- Full Cost Attribution - an allocation of internal services to relevant charge areas has not been estimated in the LTFP. This allocation from internal to external service areas does not affect the overall net result.

Capital

- Asset Renewal and/or Replacement expenditure is provided for on various buildings, transport assets and CWMS infrastructure.
- Due to TBP capital expenditure program over the next four years of \$28m, the discretionary capital expenditure allocation has been removed for years 2019/20 to 2022/23, \$50k for 2023/24 and \$500k per year for the remaining years.
- Capital grants and contributions in this review include CWMS developer contributions \$180k for 2019/20 and \$50k pa thereafter, other developer contributions \$142k pa three years and TBP \$4.8m in 2019/20, \$2.8m in 2020/21, \$3.4m in 2021/22 and \$3.1m in 2022/23 (subject to funding approval).

Loan Principal and Interest Repayments

- The internal loan from Council to NCPA for \$650k included in the LTFP is to be repaid from 2018/19 (\$130k for two years and then \$65k for six years years). The NCPA external cash advance debenture loan repayments started 2018/19 and the loan should be fully repaid by 2026/27.
- TBP loan financing is included 2019/20 \$4.5m, 2020/21 \$6m and 2021/22 \$2.4m.
- Council's net debt is predicted to peak at \$19.7m in 2021/22. The net loan balance outstanding as

at 30 June 2019 will be \$15m and should reduce to \$10.4m by 30 June 2029.

- An internal loan (funded from the CWMS operations reserve) of \$7.8m will be required to ensure Council's general operations meet financial sustainability indicators. No interest is charged as funding is for all Council services.
- There is a scheduled balloon payment for \$3.1m on an existing loan in the year 2024/25 at which time Council will assess its loan requirements and re-finance as needed.

Key Performance Indicators

- Council has established targets for the Key Performance Indicators (KPI) as recorded within the LTFP document, as follows:
 - KPI - No. 1 Achieve an operating breakeven position, or better, over any five year period
 - KPI - No. 2 Achieve an operating surplus ratio of between -2% to 10%
 - KPI - No. 3 Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.
 - KPI - No. 4 Capital outlays on renewing/replacing assets net of proceeds from sale of replaced assets is greater than 80% but less than 110% of Planned expenditure from the Infrastructure Asset Management Plans for each asset class where the information is correct otherwise depreciation is used for selected asset classes over the full term of the LTFP using a rolling 3 year period.

Financial Sustainability Performance Report

- KPI - No. 1 It is noted that cumulative years 2019/20 to 2023/24 are in surplus.
- KPI No. 2 - Operating surplus ratios. Council's expected forecast results are from a deficit (0.1%) to a surplus of 3.4%, at an average of 1%.
- KPI - No. 3 - The forecast is 42.6% in 2019/20 peaking at 46.7% in 2022/23 and at 13.8% by 2028/29.
- KPI - No. 4 - The target is being met over the ten year period, the average being 81%. For three years in this review the ratio is below the minimum rate, the lowest at 77%. A selection of TBP builds will upgrade and replace a considerable amount of assets; these works will be identified and then re-assigned as appropriate to renewal works and improve this ratio.
- All other KPI are within the target ranges.
- 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 will be required to ensure a positive cash position is maintained.
- This analysis indicates that Council is currently financially sustainable for the forecast period covered by the LTFP. Noting that with the inclusion of TBP grant funding and loan financing, Council has the capacity to undertake TBP asset construction, operational costs and other minor additional projects. Consideration of other major works in future years will require a review of the LTFP to check financial sustainability.



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

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

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

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

How We Plan To Pay For It All

Council uses a mix of service, user and statutory charges, grants, commercial and other income as a means of funding both operating and capital expenditure.

To assist in keeping rates affordable, Council is limiting general rates income to an increase per annum to provide required service levels to the community over the life of this plan. Annual indexation around 2.5% plus an allowance for annual growth in development expected at 1.0% keeps the increases in rates during this LTFP relatively low.

Council is planning to spend an average of \$11.3m per annum (including indexation and TBP) on capital projects and an average of \$34.3m per annum on day to day essential services (operational expenditure, excluding interest and depreciation but including indexation) over the next 10 years.

Our Financial Principles

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

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



Appendix

Key Performance Indicators and
Financial Parameters A1

Long Term Plan Financial Statements
2019/20 to 2028/29 A2

Capital Expenditure A3

A1 Consolidated Results: Key Performance Indicators and Financial Parameters		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
OB = Original Budget; LTFF = Long Term Financial Plan		+3/4 Update	OB	LTFF	LTFF	LTFF	LTFF	LTFF	LTFF	LTFF	LTFF	LTFF
		\$'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 5 year period*	Surplus year 5	1,095	613	803	724	731	736					
KPI 2 - Operating Surplus Ratio - Rolling 3 year	(2%) to 10%	5.5%	3.4%	1.6%	0.6%	0.1%	(0.1%)	0.3%	0.6%	1.0%	1.2%	1.7%
KPI 3 - Net Financial Liabilities ratio	0-100%	29.0%	42.6%	45.6%	42.8%	46.7%	40.4%	36.3%	31.5%	26.8%	20.2%	13.8%
KPI 4 - Asset Renewal Funding Ratio - Rolling 3 year	80% to 110%	70.7%	79.2%	81.5%	81.5%	77.5%	78.6%	81.6%	81.4%	82.7%	83.5%	85.2%
Financial parameters - Indexation												
RATE REVENUE INCREASES												
General - Rate Revenue Increase Net (excl growth)		2.35%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Natural growth - Development		1.20%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CWMS - Rate Revenue Increase (excl growth)		2.48%	2.50%	2.50%	2.75%	2.50%	2.75%	2.50%	2.75%	2.50%	2.50%	2.50%
Waste Services- Rate Revenue Increase (excl growth)		(12.9%)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
OPERATING REVENUE												
Operating Grants		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Statutory Charges		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
User Charges		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Investment Income		1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Reimbursements		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Other Revenue		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
OPERATING EXPENDITURE												
Service Cost Natural Growth**		1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Employee Costs		2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Contracts, Materials & Other		2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Energy Costs		2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Water Costs		2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Insurance		5.2%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Asset Revaluation Increments												
Land Assets		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Building Assets		2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%
Recreation Assets		2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Infrastructure Assets		2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
CWMS		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Stormwater Assets		2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Asset Renewal Expenditure Increments												
Infrastructure renewal increments		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Office fleet vehicles		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
* All amounts in KPI 1 are in \$'000												
** Index added to Employee Costs and Contracts, Materials & Other												

A2-1 Consolidated Results: Budgeted Statement of Comprehensive Income	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	+3/4 Update	OB	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
REVENUES											
Rates	30,131	31,348	32,445	33,587	34,763	35,987	37,247	38,559	39,908	41,305	42,744
Statutory Charges	684	681	695	709	723	738	752	767	783	798	814
User Charges	2,999	2,962	3,118	3,217	3,283	3,349	3,417	3,487	3,558	3,630	3,704
Grants, subsidies and contributions	3,216	2,070	2,648	2,693	2,739	2,786	2,834	2,883	2,933	2,984	3,036
Investment Income	320	354	8	7	8	41	53	11	13	32	353
Reimbursements	196	52	53	54	55	56	57	58	59	61	62
Other Income	1,252	869	897	924	951	976	1,002	1,026	1,050	1,073	1,095
Net Gain - Joint Venture	0	0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	38,798	38,336	39,864	41,191	42,522	43,933	45,362	46,791	48,304	49,883	51,808
EXPENSES											
Employee Costs	13,653	13,685	14,208	14,798	15,304	15,827	16,369	16,930	17,509	18,109	18,730
Materials, Contracts & Other expenses	15,852	15,633	16,413	16,869	17,354	17,873	18,263	19,115	19,577	20,092	20,718
Depreciation, Amortisation & Impairment	7,362	7,664	8,226	8,618	8,848	9,292	9,585	9,754	10,016	10,436	10,597
Finance Costs	836	741	827	985	1,009	936	764	617	572	541	513
Net Gain - Joint Venture	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	37,703	37,723	39,674	41,270	42,515	43,928	44,981	46,416	47,674	49,178	50,558
OPERATING SURPLUS / (DEFICIT)	1,095	613	190	(79)	7	5	381	375	630	705	1,250
Asset disposal & fair value adjustments	(36)	(810)	(590)	(560)	(501)	(551)	(563)	(585)	(682)	(709)	(736)
Amounts specifically for new or upgraded assets	1,912	5,097	2,989	3,571	3,167	50	50	50	50	50	50
Physical Resources received free of charge	282	294	1,992	2,086	2,144	2,235	2,295	2,335	2,377	2,465	2,503
Operating result from discontinued operations											
NET SURPLUS / (DEFICIT)	3,253	5,194	4,581	5,018	4,817	1,739	2,163	2,175	2,375	2,511	3,067

A2-2 Consolidated Results: Budgeted Statement of Financial Position	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	+3/4 Update	OB	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	4,057	1,326	3,500	4,859	1,406	2,245	246	998	2,080	4,300	6,697
Trade & other receivables	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872
Other financial assets	0	0	0	0	0	0	0	0	0	0	0
Inventories	255	255	255	255	255	255	255	255	255	255	255
	7,184	4,453	6,627	7,986	4,533	5,372	3,373	4,125	5,207	7,427	9,824
Non-Current Assets held for Sale	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	7,184	4,453	6,627	7,986	4,533	5,372	3,373	4,125	5,207	7,427	9,824
Non-Current Assets											
Financial Assets	788	728	664	598	535	476	413	348	279	218	174
Equity accounted investments in Council businesses	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669
Infrastructure, Property, Plant & Equipment	369,917	384,408	401,785	411,901	426,835	437,381	443,823	450,668	464,554	470,630	477,354
Other Non-Current Assets	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	372,374	386,805	404,118	414,168	429,039	439,526	445,905	452,685	466,502	472,517	479,197
TOTAL ASSETS	379,558	391,258	410,745	422,154	433,572	444,898	449,278	456,810	471,709	479,944	489,021
LIABILITIES											
Current Liabilities											
Trade & Other Payables	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183
Borrowings	1,922	2,040	1,723	1,277	1,338	3,792	952	733	640	542	454
Provisions	2,565	2,255	2,260	2,265	2,271	2,276	2,282	2,288	2,294	2,301	2,307
Total Current Liabilities	7,670	7,478	7,166	6,725	6,792	9,251	6,417	6,204	6,117	6,026	5,944
Non-Current Liabilities											
Borrowings (External)	10,490	12,955	17,236	18,412	17,078	13,290	12,342	11,613	10,977	10,439	9,989
Provisions	808	808	808	808	808	808	808	808	808	808	808
Total Non-Current Liabilities	11,298	13,763	18,044	19,220	17,886	14,098	13,150	12,421	11,785	11,247	10,797
TOTAL LIABILITIES	18,968	21,241	25,210	25,945	24,678	23,349	19,567	18,625	17,902	17,273	16,741
NET ASSETS	360,590	370,017	385,535	396,209	408,894	421,549	429,711	438,185	453,807	462,671	472,280
EQUITY											
Accumulated Surplus	77,254	82,857	87,101	91,639	95,575	97,051	99,224	101,479	103,683	105,100	107,058
Asset Revaluation Reserve	272,953	277,186	288,124	293,777	301,647	312,562	318,562	324,861	338,107	344,459	350,999
Other Reserves	10,383	9,974	10,310	10,793	11,672	11,936	11,925	11,845	12,017	13,112	14,223
TOTAL EQUITY	360,590	370,017	385,535	396,209	408,894	421,549	429,711	438,185	453,807	462,671	472,280

A2-3 Consolidated Results: Budgeted Statement of Cash Flows	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	+3/4 Update	OB	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	38,478	37,982	39,856	41,185	42,514	43,893	45,310	46,781	48,292	49,851	51,456
Investment receipts	320	353	8	7	8	41	53	11	13	32	353
Payments:											
LandFill rehabilitation expense	(100)	(310)	0	0	0	0	0	0	0	0	0
Operating payments to suppliers & employees	(29,504)	(29,317)	(30,616)	(31,662)	(32,653)	(33,695)	(34,627)	(36,039)	(37,080)	(38,194)	(39,441)
Finance payments	(836)	(741)	(827)	(985)	(1,009)	(936)	(765)	(617)	(572)	(541)	(513)
Net cash provided by (or used in) Operating Activities	8,358	7,967	8,421	8,545	8,860	9,303	9,971	10,136	10,653	11,148	11,855
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts:											
Amounts specifically for new or upgraded assets	350	5,096	2,989	3,571	3,167	50	50	50	50	50	50
Sale of replaced assets	361	305	422	276	635	573	602	608	615	622	629
Sale of Surplus assets	494	0	0	0	0	0	0	0	0	0	0
Net Return of Investment securities	0	0	0	0	0	0	0	0	0	0	0
Community Store Shares	0	0	0	0	0	0	0	0	0	0	0
Repayment of loans by community groups	57	60	63	67	63	59	62	65	69	61	43
Payments:											
Expenditure on renewal/replacement of assets	(4,763)	(6,042)	(5,665)	(5,291)	(6,257)	(6,836)	(7,694)	(7,528)	(7,369)	(7,563)	(7,926)
Expenditure on new/upgraded assets	(15,106)	(12,700)	(8,020)	(6,539)	(8,648)	(976)	(1,202)	(1,631)	(2,207)	(1,462)	(1,716)
Net Purchases of Investment securities	0	0	0	0	0	0	0	0	0	0	0
Loans made to community groups	(25)	0	0	0	0	0	0	0	0	0	0
Net cash provided by (or used in) Investment Activities	(18,632)	(13,281)	(10,211)	(7,916)	(11,040)	(7,130)	(8,182)	(8,436)	(8,842)	(8,292)	(8,920)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts:											
Proceeds from borrowings	1,750	4,500	6,000	2,449	0	0	0	0	0	0	0
Receipt of Funds from Finance 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
Proceeds from internal borrowings (NCPA)	0	0	0	0	0	0	0	0	0	0	0
Proceeds from internal borrowings (CWMS)	3,380	4,430	400	500	560	600	1,380	0	0	0	0
Payments:											
Repayment of borrowings	(1,947)	(1,917)	(2,036)	(1,719)	(1,273)	(1,334)	(3,788)	(948)	(729)	(636)	(538)
Repayment of Finance Lease	0	0	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
Repayment of internal borrowings (CWMS)	(3,380)	(4,430)	(400)	(500)	(560)	(600)	(1,380)	0	0	0	0
Repayment of internal borrowings (NCPA)	0	0	0	0	0	0	0	0	0	0	0
Net cash provided by (or used in) Financing Activities	(197)	2,583	3,964	730	(1,273)	(1,334)	(3,788)	(948)	(729)	(636)	(538)
Net Increase/(Decrease) in Cash held	(10,471)	(2,731)	2,174	1,359	(3,453)	839	(1,999)	752	1,082	2,220	2,397
Cash at beginning of period	14,528	4,057	1,326	3,500	4,859	1,406	2,245	246	998	2,080	4,300
CASH AT END OF PERIOD	4,057	1,326	3,500	4,859	1,406	2,245	246	998	2,080	4,300	6,697

A2-4 Consolidated Results: Budgeted Uniform Presentation of Finances	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	+3/4 Update	OB	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP	LTFP
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Operating Revenues	38,798	38,336	39,864	41,191	42,522	43,933	45,362	46,791	48,304	49,883	51,808
less Operating Expenses	(37,703)	(37,723)	(39,674)	(41,270)	(42,515)	(43,928)	(44,981)	(46,416)	(47,674)	(49,178)	(50,558)
Operating Surplus / (Deficit)	1,095	613	190	(79)	7	5	381	375	630	705	1,250
less Net outlays on existing Assets											
Capital expenditure on renewal and replacement of existing assets	(4,763)	(6,042)	(5,665)	(5,291)	(6,257)	(6,836)	(7,694)	(7,528)	(7,369)	(7,563)	(7,926)
less Depreciation, Amortisation and Impairment	7,362	7,664	8,226	8,618	8,848	9,292	9,585	9,754	10,016	10,436	10,597
less Proceeds from Sale of Replaced Assets	361	305	422	276	635	573	602	608	615	622	629
	2,960	1,927	2,983	3,603	3,226	3,029	2,493	2,834	3,262	3,495	3,300
less Net outlays on New and Upgraded Assets											
Capital expenditure on New and Upgraded Assets	(15,106)	(12,700)	(8,020)	(6,539)	(8,648)	(976)	(1,202)	(1,631)	(2,207)	(1,462)	(1,716)
less Amounts received specifically for New and Upgraded Assets	350	5,096	2,989	3,571	3,167	50	50	50	50	50	50
less Proceeds from Sale of Surplus Assets	494	0	0	0	0	0	0	0	0	0	0
	(14,262)	(7,604)	(5,031)	(2,968)	(5,481)	(926)	(1,152)	(1,581)	(2,157)	(1,412)	(1,666)
Net Lending / (Borrowing) for Financial Year	(10,207)	(5,064)	(1,858)	556	(2,248)	2,108	1,722	1,628	1,735	2,788	2,884

A3 Consolidated Results: Budgeted Capital Expenditure		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
		+3/4 Update \$' 000	OB \$' 000	LTFP \$' 000	LTFP \$' 000	LTFP \$' 000	LTFP \$' 000	LTFP \$' 000	LTFP \$' 000	LTFP \$' 000	LTFP \$' 000	LTFP \$' 000
Renewal/Replacement Capital summary: Non-Discretionary												
Land		0	0	0	0	0	0	0	0	0	0	0
Buildings		379	257	258	688	697	722	830	755	824	948	1,031
Recreation		438	260	90	95	87	90	91	93	96	98	101
Transport - Roads & Footpaths		2,252	4,299	3,250	3,475	3,378	3,508	3,633	3,762	4,287	4,439	4,595
Stormwater, Bridges & Floodplain		133	150	300	300	300	300	300	300	300	300	300
CWMS		369	179	392	142	0	592	1,155	915	142	40	142
Equipment - Plant & Vehicles		1,193	898	1,375	593	1,796	1,624	1,685	1,702	1,720	1,738	1,758
Other Assets		0	0	0	0	0	0	0	0	0	0	0
		4,764	6,043	5,665	5,293	6,258	6,836	7,694	7,527	7,369	7,563	7,927
New/Upgrade Capital summary: Discretionary												
Land		720	0	0	0	0	0	0	0	0	0	0
Buildings (includes TBP program)		2,158	6,548	4,327	3,077	4,277	50	500	600	600	600	600
Recreation (includes TBP program)		3,920	3,310	2,500	2,500	3,570	70	70	70	70	70	70
Transport - Roads & Footpaths		5,730	197	80	80	158	161	167	171	175	180	184
Stormwater, Bridges & Floodplain		2,350	1,046	701	320	330	250	250	250	250	250	250
CWMS		432	1,894	695	850	605	761	538	871	1,452	734	988
Equipment - Plant & Vehicles		77	0	0	0	0	0	0	0	0	0	0
Other		0	0	0	0	0	0	0	0	0	0	0
		15,387	12,995	8,303	6,827	8,940	1,292	1,525	1,962	2,547	1,834	2,092
Total Capital Expenditure		20,151	19,038	13,968	12,120	15,198	8,128	9,219	9,489	9,916	9,397	10,019
Note: includes internal allocations & CWMS donated assets												

Summary of New Initiatives - 2019/20 Budget					
New Initiative (NI) Name	Directorate	Bid Analysis Score	Operating/ Capital	Amount	Funding From Reserve
New Initiative added to base budget by Council					
Energy audit and consumption report recommendations - LED lighting replacement - The Rex and Nuriootpa Office	EXEC	60	Capital	\$147,869	
Energy audit and consumption report recommendations - Solar panels - The Rex	EXEC	60	Capital	\$476,946	
Energy audit and consumption report recommendations - Solar panels - Nuri Admin Office	EXEC	60	Capital	\$186,500	
Statutory Plan Reviews	EXEC	58	Operating	\$18,000	
Stockwell Road Bridge	WES	57	Capital	\$100,000	
Support Change Program Implementation	EXEC	57	Operating	\$50,000	
Irrigation Improvement	WES	56	Capital	\$99,000	
Talunga Park - Maintenance ATCO Hut	WES	54	Operating	\$10,000	From reserve
Talunga Park Oval - Irrigation	WES	52	Capital	\$211,061	\$100,000 - Talunga Park reserve, \$50,000 - CWMS reserve
Works maintenance planner	WES	51	Operating	\$50,000	
Road Crack Sealing Program	WES	49	Operating	\$60,000	
Angaston Cemetery - Niche Wall - Block C	WES	49	Capital	\$9,250	
Barossa Visitor Centre Carpark sealing - design only	WES	47	Capital	\$30,000	
Tanunda and Williamstown Depots Upgrades	WES	46	Capital	\$75,000	
				\$1,523,626	
New Initiatives included in base budget by CMT					
Continuation of Internal Volunteering Coordination	CCS	67	Operating	\$40,500	
Williamstown Caravan Park - Front Office refurbishment	CCS	Reserve funded	Operating	\$7,900	From Reserve
Williamstown Queen Victoria Jubilee Park - Reinstall Basketball	WES	Reserve funded	Operating	\$8,000	From Reserve
Talunga Park - Hybrid Power Solution	EXEC	Reserve funded	Capital	\$20,000	From Reserve
Stockwell Hall - History Project and Install Stage Curtain	CCS	Reserve funded	Operating	\$2,316	From Reserve
Stockwell Recreation Park - BBQ installation	WES	Reserve funded	Capital	\$14,000	From Reserve
Williamstown Action Group - Queen Street Banners	CCS	Reserve funded	Operating	\$4,000	From Reserve
Increase in hours and level for Gallery Project Officer	CCS	Council approved	Operating	\$43,170	
Safety upgrade: Gower & Williamstown Road intersection, Williamstown - road audit only	WES	68	Capital	\$6,500	
Rates - additional resourcing	EXEC	44	Operating	\$15,000	
CCS Administrative Support - continuation additional 0.4FTE	CCS	Base budget correction	Operating	\$22,698	
				\$184,084	
New Initiatives - funded from 2018/19 Budget					
The Rex - Additional Disabled Car Parks	WES		Operating	\$30,000	
Williamstown Hall - Air conditioning for History Room	WES		Operating	\$10,000	
Keil Garden signage	CCS		Operating	TBD	
Document Register	CCS		Operating	\$20,000	
Murray Park Effluent System Upgrade	CCS		Capital	\$24,500	
				\$84,500	
Items removed - No, Deferred or under further investigation					
Additional contractor funds for tree trimming	WES	48	Operating	\$35,000	
Road Line Marking	WES	46	Operating	\$40,000	
Digital Towns - Wi-Fi across Barossa towns	Exec	46	Capital	TBD	
Bushgardens Master Plan	DES	45	Operating	\$20,000	
Landcare, road reserve, heritage site assistance	DES	45	Operating	\$10,000	
Tanunda Recreation Park - Temporary Toilet Block	WES	45	Capital	\$100,000	
Angaston Town Hall - Air conditioning	CCS	45	Capital	\$84,650	
Contract out cleaning of the Southern area toilets	WES	43	Operating	\$25,000	
Neldner Road Upgrade	WES	42	Capital	\$600,000	
Pedestrian Bridge - Williamstown - Scoping and Design for Future Construction Bid	WES	40	Capital	\$30,000	
Herbig Tree connection and improved car parking - Springton	WES	37	Capital	\$68,000	
Eden Valley Recreation Park - Additional Entranceway	WES	36	Capital	\$60,000	
Stockwell Recreation Park - Implement CWMS Irrigation	WES	No DDR completed	Operating	\$120,000	
Nuriootpa Pool	CCS	No DDR completed	Capital	\$1,220,000	
Urban design/plan for Williamstown and Lyndoch	DES	No DDR completed	Operating	\$60,000	
Nuriootpa Train Park	WES	No DDR completed	Capital	unknown	
Footpath upgrade - Southern side between Hobb Street and commencement of path near entrance to Foodland, Tanunda	WES	No DDR completed	Capital	\$25,000	
MacDonnell Street, Tanunda - upgrade, surface, kerbing, removal of dead trees etc.	WES	No DDR completed	Capital	\$500,000	
Angaston Cemetery	WES	No DDR completed	Operating	\$2,000	
MacDonnell Street, Tanunda - Bituminise footpath either side of street	WES	No DDR completed	Capital	\$75,000	
GIS Software Replacement	CCS	No DDR completed	Operating	\$65,000	
Operation Flinders	CCS	No DDR completed	Operating	\$4,500	
Social Justice Funds	CCS	No DDR completed	Operating		
Leadership Development	CCS	No DDR completed	Operating		

<i>New Initiative (NI) Name</i>	<i>Directorate</i>	<i>Bid Analysis Score</i>	<i>Operating/ Capital</i>	<i>Amount</i>	<i>Funding From Reserve</i>
Items removed - No, Deferred or under further investigation (continued)					
Road shoulder maintenance work	WES	54	Operating	\$87,000	
Concordia Precinct Planning	DES	52	Operating	\$100,000	
Community Engagement Platform	EXEC	50	Operating	\$24,500	
Winters Road Upgrade	WES	No DDR completed	Capital	\$100,000	
Replacement Weir Gate for Victoria Creek Dam Wall, Williamstown	WES	No DDR completed	Operating	\$50,000	
CoolergreenerBarossa	DES	No DDR completed	Operating	\$10,000	
Angaston Football Club Change room - Maintenance Report	CCS	No DDR completed	Capital	\$50,000	
Freight route assessment	WES	No DDR completed	Operating	\$100,000	
Stockwell Recreation Park - Outdoor Gym Equipment	WES	No DDR completed	Capital	\$17,000	
Williamstown Hall - A/C - Supper Room and Kitchen	WES	No DDR completed	Capital	\$15,785	
Williamstown Action Group - Australia Day Breakfast - Annual Event	CCS	No DDR completed	Operating	\$600	
Angas Recreation Park - Addition to BBQ Shelter	CCS	No DDR completed	Operating	\$10,000	
Angaston Football Club - Behind Goal Nets	WES	No DDR completed	Operating	\$30,000	
Yettie Road - Williamstown - Upgrade - Study and Design	WES	No DDR completed	Capital	\$0	
Sealing of Meadow Road - Kalbeeba	WES	No DDR completed	Capital	\$0	
Town Entrance Signage	WES	No DDR completed	Capital		
Upgrade Murray Street, Tanunda	WES	No DDR completed	Capital	Unknown - potentially in excess of \$5,000,000	
Sealing Bushman Street, south of MacDonnell Street, Tanunda.	WES	No DDR completed	Capital	Estimate \$75,000	
Duck Ponds Road, Stockwell - Removal dead trees between Sturt Highway and Stockwell Road	WES	No DDR completed	Capital	Estimation \$5,000	
Inclusive playground Location TBD - upgrade existing ie Tolley Reserve, or investigate new site	WES	No DDR completed	Capital	TBD	
Barossa rail corridor: autonomous vehicle trial	WES	No DDR completed	Capital	TBD	
Cromer School House	CCS	No DDR completed	Capital		
Track Counters for Jack Bobridge Track	WES	No DDR completed	Capital	\$20,000	
Asset management system review	WES	No DDR completed	Operating	\$80,000	

SPECIAL COUNCIL

WORKS AND ENGINEERING SERVICES

DIRECTOR'S REPORT

15 MAY 2019

2.2 DEBATE AGENDA – DIRECTOR WORKS AND ENGINEERING SERVICES

2.2.1

FUNDING DEED – HEAVY VEHICLE SAFETY AND PRODUCTIVITY PROGRAMME – ROUND SIX – BAROSSA FREIGHT ROUTE – CARRARA HILL ROAD AND STOCKWELL ROAD – NURILOOTPA - INTERSECTION **B7828 19/25049**

PURPOSE

The Department of Planning, Transport and Infrastructure (DPTI) has provided a Funding Deed under the Heavy Vehicle Safety and Productivity Programme (Round Six) for the Carrara Hill Road and Stockwell Road, Nuriootpa intersection project, requiring the signing and sealing by Council – see attached.

RECOMMENDATION

That the Mayor and Chief Executive Office be authorised to execute the Funding Deed, under the Heavy Vehicle Safety and Productivity Programme (Round Six), by signing and affixing the common seal to the Deed.

REPORT

Background

Council was previously notified of its successful match funding for the Carrara Hill Road and Stockwell Road intersection.

Construction has commenced on-site and is on-going.

Discussion

The funding agreement sets out the terms and conditions under which DPTI will provide 50% match funding of actual costs up to \$252,980.

Summary and Conclusion

It is recommended to execute the funding deed in order to secure grant funding.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 - Funding Deed under the Heavy Vehicle Safety and Productivity Programme (Round Six).

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan

Identify Theme/s (utilising the icons)



Infrastructure

- 3.1 Develop and implement sound asset management which delivers sustainable services.
- 3.2 Collaborate with private and public utilities providers to ensure infrastructure is adequate to support the community both now and into the future.
- 3.4 Participate in networks to improve efficient asset management and maintenance.
- 3.8 Support opportunities to increase community transport and access to services and facilities.

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

The 2018-19 annual budget has an allowance of \$331,453 excluding grant funding, claims for payments from the Australian Government can be submitted at project completion.

COMMUNITY CONSULTATION

The community will be notified in advance of road restrictions during construction.

FUNDING DEED

Under the
HEAVY VEHICLE SAFETY AND PRODUCTIVITY PROGRAMME
(Round Six)
(Carrara Hill Road and Stockwell Road, Nuriootpa)

Between

COMMISSIONER OF HIGHWAYS
(“Grantor”)

And

THE COUNCIL NAMED IN THE SCHEDULE
(“Recipient”)



CROWN SOLICITOR
(within the Department for Planning, Transport and Infrastructure)

**Level 7, 77 Grenfell Street
Adelaide SA 5000**

DEED dated the day of

Between

COMMISSIONER OF HIGHWAYS, a body corporate pursuant to the *Highways Act 1926*.....(**Grantor**)

and

THE COUNCIL NAMED IN THE SCHEDULE,(**Recipient**)

It is agreed:

1. **BACKGROUND**

- 1.1 The Grantor is to be provided Commonwealth ("**Cth**") funds under the Heavy Vehicle Safety and Productivity Programme for projects that contribute to heavy vehicle safety and productivity.
- 1.2 The Recipient has proposed to undertake the project ("**Project**") described in item 3 of the Schedule.
- 1.3 This deed sets out the terms and conditions under which the Grantor intends to provide funding to the Recipient solely for the purpose ("**Purpose**") described in item 3 of the Schedule which includes the conduct of the Project.
- 1.4 The maximum amount that may be paid to the Recipient under this deed is set out in (or determined in accordance with) item 4 of the Schedule ("**Funding**").

2. **FUNDING**

- 2.1 Subject to this deed, the Grantor will during the Funding Period pay the Recipient up to the amount of the Funding. The Recipient must only use the Funding for the Purpose.
- 2.2 For the purposes of this deed, the "**Funding Period**" is the period commencing on the Start Date and, subject to funding being available, will continue until the End Date. The "**Start Date**" and "**End Date**" are set out in item 4 of the Schedule.
- 2.3 The Funding is payable by way of milestone payments in arrears to reimburse the Recipient for a percentage ("**Funding Contribution**") of the cost of the work undertaken to achieve a milestone for the Purpose as specified in item 4 of the Schedule.
- 2.4 During the Funding Period, the Recipient is following:
 - (a) the completion of each milestone to the satisfaction of the Grantor; and
 - (b) approval of the milestone by the Commonwealth Government (acting through the Department of Infrastructure and Regional Development),entitled in accordance with the conditions set out in item 5 of the Schedule, to invoice the Grantor after the relevant Invoice Date for a milestone payment for work undertaken for the Purpose.
- 2.5 The total of all milestone payments must not exceed the amount of the Funding.
- 2.6 At the end of the Funding Period the Recipient must provide a report on the level of any unexpended Funding.
- 2.7 The Recipient must repay any part of the Funding which is unexpended at the end of the Funding Period to the Grantor, unless the Grantor gives written approval for the Recipient to retain the money.

3. **GST**

- 3.1 In addition to any amounts payable by the Grantor as part of the Funding Contribution ("**Base Payment**"), the Grantor must, if in relation to a Taxable Supply for which the Grantor has received a Tax Invoice, pay to the Recipient an additional amount ("**GST Payment**") calculated by multiplying the Base Payment by the rate at which GST is levied at the time of this deed.
- 3.2 The GST Payment is payable at the same time and subject to the same conditions as the Base Payment. "Taxable Supply", "GST" and "Tax Invoice" have the meaning attributed under the *A New Tax System (Goods and Services Tax) Act 1999*.

4. **ADMINISTRATION OF DEED**

- 4.1 Any power or discretion exercisable by the Grantor under this deed may be exercised by the person ("**Grantor's Representative**") for the time being in the position within the Department of Planning, Transport and Infrastructure ("**Department**") set out in item 2 of the Schedule.
- 4.2 Any power or discretion exercisable by the Recipient under this deed may be exercised by the person ("**Recipient's Representative**") for the time being in the position within the Recipient's organisation set out in item 2 of the Schedule.

5. **PROVISION OF FINANCIAL INFORMATION**

- 5.1 The Recipient must provide the Grantor with appropriate and regular information, records and reports as the Grantor may request from time to time about:
- (a) the administration and financial affairs of the Recipient;
 - (b) the progress of (and any change to) the authorised scope of the Purpose or the Project;
 - (c) any significant changes to the nature and scope of the activities conducted by the Recipient;
 - (d) any other matter relevant to the granting of assistance;
 - (e) any other funding or financial assistance promised or received from any source other than the Grantor;
 - (f) the Recipient's management of the Funding, including, but not limited to, the economic and efficient use of resources to achieve the outcomes of the Purpose; and
 - (g) the performance of the Recipient's undertakings and obligations under this deed.
- 5.2 The information provided by the Recipient must be sufficient for the Grantor to make an informed judgement about:
- (a) the Recipient's ongoing financial position and its resources and expertise in relation to the Purpose;
 - (b) the Recipient's performance in managing public moneys, acquiring and using resources economically and efficiently and in achieving specified objectives in relation to the Purpose;
 - (c) the overall effectiveness of the Funding throughout the Funding Period;
 - (d) compliance with legislation and generally accepted accounting principles; and
 - (e) compliance with the Recipient's constitution and the conditions of this deed.

- 5.3 The Recipient must permit any officer authorised by the Grantor:
- (a) to enter the Recipient's premises and to have access to all accounting records, equipment, documents and information in possession of the Recipient; and
 - (b) to interview employees of the Recipient on matters pertaining to the operations of the Recipient.

6. GENERAL OBLIGATIONS OF THE RECIPIENT

The Recipient must:

- 6.1 use the Funding only for the Purpose for which the Funding was made;
- 6.2 maintain accounting records of the Funding in accordance with generally accepted accounting principles;
- 6.3 ensure that any activity carried out by the Recipient in connection with the Recipient's use of the Funding complies with the laws from time to time in force in South Australia;
- 6.4 comply with its constitution;
- 6.5 comply with the additional reporting requirements set out in item 6 of the Schedule;
- 6.6 prepare financial statements in accordance with Australian Accounting Standards at the end of the Funding Period and submit the financial statements, signed by a senior office holder of the Recipient, to the Grantor no later than one calendar month after the expiry of the Funding Period;

(Note: for the purposes of compliance with Australian Accounting Standards ("AAS") this includes Tier 1 ASS and Tier 2 ASS – Reduced Disclosure Requirements);
- 6.7 where the Funding to the Recipient is in excess of One Million Dollars (GST exclusive), prepare financial statements in the nature of General Purpose Financial Statements; and
- 6.8 where requested by the Grantor, provide to the Department management accounts, annual reports, financial statements and any other information or documents relevant to the Recipient's operations.

7. CONDUCT OF THE PROJECT

- 7.1 The Recipient must ensure that any works undertaken towards the Purpose and/or the Project are undertaken in accordance with (and to the standard required by) any applicable Standards published by Austroads and Standards Australia Limited.
- 7.2 The Recipient must erect signs acknowledging the Project and the funding contributions made in accordance with Section 1.9 – "Public recognition" of the Notes on Administration for Land Transport Infrastructure Projects for projects funded under Part 3 of the *National Land Transport Act 2014*.

8. TERMINATION

- 8.1 If the Recipient fails to comply with this deed and/or fails within 3 months from the start of the Funding Period to commence the works on the Project (or make sufficient progress towards the Purpose to the satisfaction of the Grantor), the Grantor may:
 - (a) require the Recipient to repay either the whole (or a portion) of the Funding (whether expended or not);
 - (b) withhold all future funding from the Recipient;
 - (c) pursue any legal rights or remedies which may be available to the Grantor; and

- (d) terminate or curtail any program or project conducted by the Grantor of which the Purpose conducted by the Recipient is part.
- 8.2 The Grantor may review any decision made pursuant to this clause if the Recipient is able to satisfy the Grantor within a period of 30 days from the decision that the Recipient has complied with the conditions of this deed.
- 8.3 Nothing in this deed is to be taken to limit the Grantor's discretion to determine whether and how any program or project of the Grantor is to be conducted, except if and to the extent that the Grantor gives an express undertaking in that regard.

9. GENERAL TERMS AND CONDITIONS

9.1 Insurance (Recipient)

The Recipient as a Council incorporated under the *Local Government Act 1999* (SA) ("**Act**") warrants that it is a member of the Local Government Association Mutual Liability Scheme ("**Scheme**") and is bound by the Scheme pursuant to section 142 and Schedule 1, Part 2 of the Act and in the event that the Recipient ceases to be a member of the Scheme it will forthwith, pursuant to Section 142(1) of the Act and the regulations under that Act, take out and maintain insurance to cover its civil liabilities at a minimum level of cover of AUD \$50 million.

9.2 Commonwealth Funded Project

The Funding under this deed is being sourced wholly from the Commonwealth and the Recipient acknowledges that the Funding provided under this deed is (and remains) contingent upon the Commonwealth funding and despite any other clause of this deed, if the Commonwealth for any reason ceases its provision of funding then the Grantor may by notice to the Recipient immediately cease or suspend (at the Grantor's sole discretion) its provision of Funding under this deed.

9.3 Audit

The Grantor may direct the Recipient to arrange for the financial accounts relating to the Funding to be audited at the Recipient's expense. The Grantor may specify the minimum qualifications to be held by a person appointed to conduct the audit.

9.4 Acknowledgements

The Recipient acknowledges that the Funding represents a one-off contribution by the Grantor towards the Purpose, and the Recipient agrees that any request for subsequent funding will require a new application to the Grantor.

The Grantor is under no obligation to agree to pay any subsequent funding to the Recipient.

The Recipient further acknowledges and agrees that the Grantor will not be liable to reimburse the Recipient for any losses or cost over runs that may result from the operation of this deed or the carrying out of the Purpose or Project.

9.5 Indemnity

The Recipient acknowledges and agrees that it remains at all times solely responsible for the conduct of the Project and it releases and indemnifies the Grantor, the Commissioner of Highways and the Crown in right of the State of South Australia together with their employees, contractors and agents ("**those indemnified**") from and against any loss or liability incurred or suffered by any of those indemnified as a result of any claim, suit, demand, action or proceeding brought by any person against any of those indemnified in respect of the works to complete the Project or otherwise caused by any breach or default of the Recipient under this deed.

9.6 Assignment

The Recipient must not assign, novate or encumber any of its rights or obligations under this deed.

9.7 Publicity

The Recipient must not make (or permit a public announcement or media release to be made) about any aspect of this deed without first obtaining the Grantor's consent.

9.8 Consent

If the Recipient requires the Grantor's consent under this deed, the Grantor may, in its absolute discretion, give or withhold its consent and if giving consent, the Grantor may impose any condition on that consent that it considers appropriate. The Grantor's consent will not be effective unless it is in writing and signed.

9.9 Entire Deed

This deed incorporates any attached schedules and annexures. This deed contains the entire agreement between the parties with respect to its subject matter and supersedes any prior agreement, understanding or representation of the parties on the subject matter.

9.10 Proper Law

The laws in force in South Australia apply to this deed.

9.11 Jurisdiction of Courts

The courts of South Australia have non-exclusive jurisdiction to determine any proceeding in relation to this deed. Any proceeding brought in a Federal Court must be instituted in (and remain with) the Adelaide Registry of that Federal Court.

9.12 Compliance with Laws

The Recipient must comply with the laws in force in South Australia in the course of performing its obligations under this deed.

9.13 Notices

A notice is properly given or served if the party delivers it by hand, posts it or transmits it by electronic mail or facsimile, to the address of the Representative of the other party. A notice is taken to be received:

- (a) if sent by post, at the time it would have been delivered in the ordinary course of the post to the address to which it was sent;
- (b) if sent by facsimile, at the time which the sender's facsimile machine records that the communication has been transmitted satisfactorily (or, if such time is outside normal business hours (9am to 5pm on a business day), at the time of resumption of normal business hours);
- (c) if sent by electronic mail or other electronic means, only in the event that the other party acknowledges receipt by any means; or
- (d) if delivered by hand, the party who sent the notice holds a receipt for the notice signed by a person employed at the physical address for service.

9.14 Performance and future proposals

The satisfactory completion of the works for the Purpose, the satisfactory completion of milestones by the completion date and on-going compliance with reporting obligations may be taken into account as a factor in recommendations made to the Commonwealth for future funding.

9.15 Waiver

Any waiver of any provision of this deed is ineffective unless it is in writing and signed by the party waiving its rights.

A waiver by either party in respect of a breach of a provision of this deed by the other party is not a waiver in respect of any other breach of that or any other provision.

The failure of either party to enforce any of the provisions of this deed at any time must not be interpreted as a waiver of that provision.

9.16 Variation

Any variation of this deed must be in writing and signed by each party (or its Representative). Any request by the Recipient for agreement to vary the Funding, the Purpose, the scheduled timing for the conduct of the works or completion of milestones and/or the Funding Period, must be accompanied by sufficient details explaining the reasons for the requested variation to enable the Grantor to have regard to its merits.

9.17 Reading Down and Severance

In the event that any provision (or portion of any provision) of this deed is held to be unenforceable or invalid by a Court of competent jurisdiction, the validity and enforceability of the remaining provisions (or portions of such provisions) of this deed shall not be adversely affected.

The offending provision (or part of a provision) shall be read down to the extent necessary to give it legal effect, or shall be severed if it cannot be read down, and the remaining part and provisions of this deed shall remain in full force and effect.

9.18 Auditor General

Nothing in this deed derogates from the powers of the Auditor-General under the *Public Finance and Audit Act 1987* (South Australia).

Without limiting this clause, the Recipient acknowledges the Auditor General's obligations and powers under sections 32 and 34 of the *Public Finance and Audit Act 1987* (South Australia).

9.19 Public Disclosure

The Grantor may disclose this deed (and/or information relating to this deed) in both printed or electronic form and either generally to the public or to a particular person as a result of a specific request.

Nothing in this clause derogates from the Recipient's obligations under any provision of this deed or the provisions of the *Freedom of Information Act, 1991*.

9.20 Special Conditions

The special conditions set out under item 7 of the Schedule (if any) form part of this deed.

EXECUTED as a DEED

By the Grantor

THE COMMON SEAL of the
COMMISSIONER OF HIGHWAYS
was affixed

)
)
)
)
)
)
)
)

on:
(Date above)

in the presence of:

(Affix Seal Above)

Witness Signature:.....

Print Name:

By the Recipient

THE COMMON SEAL of the
COUNCIL NAMED IN SCHEDULE 1

)
)
)
)
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)
)
)

was affixed on:
(Date above)

(Affix Seal Above)

as attested by the Principal Member and
Chief Executive Officer.

Signature:.....

Signature:

Print Name:

Print Name:

Principal Member

Chief Executive Officer

THE SCHEDULE - PARTICULARS

1. THE RECIPIENT COUNCIL

Name: Barossa Council
Address: PO Box 867, Nuriootpa, SA. 5355
ABN: 47 749 871 215

2. REPRESENTATIVES

Grantor's Representative

Name: Scott Cooper
Position: Director, Infrastructure Planning and Investment
Address: Level 7, 50 Flinders Street, Adelaide SA 5001
Telephone: (08) 8343 2844
E-mail: Scott.Cooper@sa.gov.au

Recipient's Representative

Name: Matt Elding
Position: Director, Works and Engineering
Address: PO Box 867, Nuriootpa, SA. 5355
Telephone: 08 8569 0100
E-mail: melding@barossa.sa.gov.au

3. THE PURPOSE & DESCRIPTION OF THE PROJECT

The Purpose: The Funding is provided for the Purpose of the Recipient undertaking within the Funding Period the Project described below (and in any funding proposal, Cth Project Agreement and/or any plans or drawings attached to this deed).

Description of Project: The upgrade of the intersection on the Barossa Freight Route at Carrara Hill Rd and Stockwell Rd near Nuriootpa.

4. THE FUNDING

The Funding Contribution: The Grantor has agreed to contribute by way of reimbursement of up to 50% of the actual cost of the works undertaken by (or on behalf of) the Recipient for the Purpose subject always to the maximum of the Funding.

The Funding: \$252,980 (GST exclusive) or such lesser amount equal to the Funding Contribution of 50% towards the actual cost of the works undertaken by (or on behalf of) the Recipient for the Purpose.

The Funding Period: Start Date: 1 February 2019
End Date: 30 June 2021

5. MANNER & CONDITIONS FOR MILESTONE PAYMENT(S)

Limit on payments

The Funding is the maximum total amount the Grantor may be liable to pay the Recipient under this deed.

Satisfaction of Milestones

When the Recipient is of the view that it has satisfactorily completed a milestone listed in the table below, the Recipient must provide the Grantor with:

- (a) a copy of a signed Milestone Completion Certification (see Appendix D3 to the Cth Project Agreement);
- (b) the supporting evidence set out in the table below; and
- (c) invite the Grantor (or its authorised officer) to inspect the works and provide any assistance reasonably requested by the Grantor (or its authorised officer) to enable it to do so.

MILESTONE TABLE				
Milestone	Evidence	Completion Date	Invoice Date	Maximum Payment
Post Completion Report	Sufficient details and Photographs of the construction works evidencing its completion and open to traffic. Completed Claim Letter (as per attachment B to Cth Project Agreement). Completed Post Completion Report including financial acquittal (as per attachment B to Cth Project Agreement).	01 October 2019	10 Nov 2019	\$252,980

Process for Milestone payments

As an indication of the process, following each milestone Completion Date (i.e. 1 February and 1 October):

- (a) The Recipient sends a milestone claim and documentation to the Grantor and to the Australian Government by the 5th of the month if it has not already done so.
- (b) It is anticipated that the Grantor will submit all claims for payment and documentation into the Cth Infrastructure Management System (IMS) by 13th of the month.
- (c) The Australian Government (if all requirements have been met) approves the milestone claim by the 22nd of the month.
- (d) The Australian Government makes payment to the Grantor on the 7th of the following month (i.e. 7th March or 7th November).

Periodic Milestone payments

Provided the Recipient has complied with the process for milestone payments set out above and the milestone claim has been approved by the Grantor and the Australian Government, on and from the Invoice Date (as set out in table above) the Recipient is entitled subject to the limit on payments for that milestone (see table above) to invoice the Grantor for a milestone payment to reimburse the Recipient (to the extent of the Funding Contribution) for the cost of the works undertaken for the Purpose to achieve that milestone.

Invoices

The Grantor is **not** obligated to pay an invoice unless properly rendered. An invoice is properly rendered if it:

- (e) is issued in respect of a payment for which the Recipient is entitled to invoice for under this deed;
- (f) quotes the relevant purchase order number allocated by the Grantor;
- (g) is accompanied by a Claim Form, invoices (if any) from the Recipient's contractor(s) undertaking work for the Purpose and the supporting evidence and documentation as required under this deed;
- (h) reflects the correct amount for payment under this deed; and
- (i) is a valid Tax Invoice in accordance with GST Law.

The "**Claim Form**" must set out:

- (a) The progress of the work towards the Purpose and details of the satisfactory completion of milestones.
- (b) Project expenditure report from Recipient's financial management system and a summary schedule of expenditure.
- (c) Statement of the amount of any under or over expenditure of the Funding.

A pro-forma Claim Form is available from the Grantor's representative.

Payment Term

Provided that:

- (a) the amount of the Funding for a Milestone (or the value of the Funding Contribution) has not been (or will be) exceeded; and
- (b) the Grantor is first in receipt of the necessary funds from the Commonwealth,

then the Grantor must pay the amount of a properly rendered invoice for a milestone payment for work undertaken towards the Purpose issued by the Recipient, within 30 days of receiving the Recipient's invoice or the Grantor being in receipt of the necessary funds from the Commonwealth (whichever is the last to occur).

6. ADDITIONAL REPORTING REQUIREMENTS

Report (Title)	Frequency (By when)	Requirements (Information and applicable standard)
Status Report	Monthly by the 5 th of each month during the Funding Period	As per attachment A to Cth Project Agreement. The Monthly Report must: <ul style="list-style-type: none">• Provide a brief status on the project – generally, if the project is progressing well or close to expectations. Include status of project cost and project timing;• include details of any significant factors/risks that would affect meeting the next milestone in full;• detail any changes to the authorised scope of the Project;• set out any significant changes to the nature and scope of the activities conducted by the Recipient; and• disclose any operational matters requested from time to time by the Grantor for inclusion in the Status Report.

Completion Report	Within 30 days from the completing the works for the Project.	Use Template as per attachment C to Cth Project Agreement
Financial Statements (As referred to in clauses 6.6 and 6.7 of the deed)	Within 30 days from the expiry of the Funding Period.	<p>Financial Statements prepared in accordance with Australian Accounting Standards setting out in detail the Recipient's expenditure of the Funding (with invoices attached from any contractors engaged for the Purpose) and signed by a senior office holder of the Recipient.</p> <p>Standard: <u>If</u> the Funding is in excess of \$1 M (GST exclusive) <u>then</u> the recipient must prepare its Financial Statements in the nature of General Purpose Financial Statements.</p>

7. SPECIAL CONDITIONS

The DPTI will contact the Recipient's Representative for a commencement meeting or other meetings as required.