City of Salisbury

2026/27 Long Term Financial Plan and Annual Business Plan



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Acknowledgement of Country

The City of Salisbury acknowledges that we are on the traditional Country of the Kaurna people of the Adelaide Plains and pays respect to Elders past and present.

We recognise and respect their cultural heritage, beliefs and relationship with the land. We acknowledge that they are of continuing importance to the Kaurna people living today.



Salisbury City Centre Clock Tower Artwork by Paul Herzich.

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Mayor's Message



A progressive, sustainable and connected community

Running a big council can be like running a busy household. There are many competing demands on a limited budget, so it helps to have a plan.

I'm pleased to present the City of Salisbury's 2026-27 Long Term Financial Plan and Annual Business Plan.

The $265.5 million budget not only maintains existing service levels but also invests $84 million in new and upgraded infrastructure for the community.

Many of the big-ticket items fall under Council's core business, such as road resealing. Some buildings such as Watershed Café, Para Hills Community Hub Function Hall and Pooraka Neighbourhood House need comprehensive renewal.

Salisbury City Centre is growing up with the first multi-storey housing developments and multi-deck car park. Thrive Salisbury will combine affordable housing with access to community services. Other housing options will include apartments, retirement living and hotel accommodation. It's a very exciting time of transformation.

More for sport and play

This year we're investing more in sport and recreation through a variety of new initiatives.

We're building new clubrooms at Para Hills Oval. Meanwhile the existing clubrooms at Salisbury Downs will be refreshed and updated.

The much-loved Parafield Gardens Recreation Centre will be upgraded.

Mayor's Message

Council recognises the Recreation Centre belongs to everyone in our community, of all ages and abilities, and we will be working with users on how to improve the Centre.

The growing popularity of Little Para Golf Course calls for a new entrance and improved driveway with better signage so people can find their way. Safety fencing will also be installed around the driving range.

Car parking and lighting around the Licenced Club Darts Association will be improved and the surrounds irrigated for a better visitor experience.

Lighting at Salisbury Downs oval will allow two or more soccer pitches to be used for pre-season evening soccer training rather than cricket grounds.

For the little ones and their families, our playground renewal program is updating ageing equipment to support active play and social connection.

Preparing for climate change

Council is recognising and responding to the challenges of climate change.

Shady trees are being planted to keep our streets cool. Similarly, more open space is being irrigated, and ornamental lakes are being rejuvenated.

To reduce the risk of localised flooding, we're investing in drainage and waterway management.

The breakwater at St Kilda is being continually renewed to protect the coastline from storm surges and reduce the extent of coastal inundation.

Salisbury has been capturing and cleaning stormwater for reuse for years. Now we're expanding Salisbury Water through the new Bellchambers Managed Aquifer Recharge project. This new scheme will deliver an additional 800 ML/year of recycled water from the Adams Creek Catchment to customers in the northern Adelaide region.

These and the many other new initiatives in the 2026-27 Annual Business Plan align with our City Plan, which supports our vision for a progressive, sustainable and connected community.



Mayor Gillian Aldridge OAM

Executive summary

Purpose

This document contains Council's Annual Business Plan (ABP) together with the Long-Term Financial Plan (LTFP). City of Salisbury takes the approach of bringing these two plans together into a single document so that there is alignment, and that the impacts of decisions taken through the annual budget process can be understood in a long-term financial context. The document also provides commentary on the Essential Services Commission of South Australia (ESCOSA) Local Government Advice report as it relates to the City of Salisbury.

Long Term Financial Plan

The LTFP is required by s122 of the Local Government Act, and the purpose is to monitor the financial sustainability of councils. Financial sustainability is defined by the sector nationally:

A Council's long-term financial performance and position is sustainable where planned long-term service and infrastructure levels and standards are met without unplanned increases in rates or disruptive cuts to services.

Based on this definition the elements of being financially sustainable are having ongoing service provision, infrastructure is provided and renewed to support service provision and that rate increases are stable.

Annual Business Plan

The ABP describes Council's services, including new services and projects, together with their financial impacts. The purpose of the ABP is to provide comprehensive information so that the community can consider the budget and how it aligns to the City Plan 2040. The executive summary is a snapshot of the ABP and provides guidance as to where more detailed information is available in this document.

The planning process

Year one of the LTFP is the 2026/27 budget in the ABP. Then through careful consideration of changes that will occur in our asset base, changes in service provision and assumptions, we project Council's financial position for a 10-year period.

Unpredictable and unexpected events and changes mean that reality will be different to current forecasts.

Why plan if reality will be different?

The intent is to undertake a health check on Council's financial position given the best information we have at the time. The purpose is to ensure that there is capacity to continue to provide existing services, that our assets are well maintained and that new and improved assets can be funded as required to meet community needs. All this needs to be achieved within sustainable rate increases.

Over the long-term, average rates are planned to increase by CPI+0.6%. In this revision of the LTFP provision is made in years 2 to 5 for an additional 1% increase to rates, to accommodate anticipated growth. The actual rate increase is determined by Council each year and consulted with the community through the LFTP & ABP.

We refer to CPI in our plans as it is an index understood by the community, however, as it represents a basket of goods typically purchased by households it does not represent the mix of goods and services purchased by Council.

Executive summary

The City of Salisbury provides various services to the community, and has an obligation to maintain and renew, around $2.6 billion in infrastructure assets. This is a key consideration in our plans, with the LTFP being aligned to the renewal requirements of the Strategic Asset Management Plan (SAMP), a copy of which is available on Council's website.

Financial sustainability

Being financially sustainable means:

- having the ability to provide consistent services into the future
- infrastructure, like roads, continuing to be maintained at an appropriate level
- current ratepayers pay the costs associated with the services consumed
- new infrastructure provided to meet community expectations, balanced against increases in costs

We measure financial sustainability through three indicators. The LTFP, pages 25 to 33, shows that Council remains financially sustainable in the long term and continues to operate within target measurement ranges.

Ratio	Target	26/27 Budget	
Operating surplus	0.5% - 5%	0.5%	✓
Asset renewal funding	90% - 110%	100%	✓
Net financial liabilities	<70%	58%	✓

The LTFP does not replace the need for detailed annual budgeting as it uses a range of assumptions to forecast future revenue and expenditure. Each year the Council prepares the ABP which details the budget and services being provided, with the LTFP being recast so that year one matches the budget.

Rate increase

The LTFP & ABP is based on a 4.7% average rate increase as resolved by Council, with rates growth of 0.8% from new properties that have been created over the last year, and a further 0.8% of revenue made up of new construction that will be rated for the first time in 2026/27. Further information about rates is contained in the Rating Strategy and Policy pages 124 to 127.

Average increase	25/26 Actual	26/27 Budget
Residential	4.2%	4.7%
Commercial and industrial	4.2%	4.7%

Service provision

The level of service provision continues to be maintained at previous levels with increases across several services in 2026/27 particularly in community events and sports facilities upgrades and renewal.

Operating surplus

This year, Council has budgeted for an operating surplus of $917,000 or 0.52% operating surplus ratio. Further information is provided in the Budgeted Financial Statements and Analysis on pages 57 to 61.

Projects and additional services

All of Council's projects and additional services (budget bids) are detailed in the LTFP & ABP by category of

Executive summary

spending, and can be found on pages 40 to 56.

Some of the new or expanded operational initiatives, costing $2.3M in 2026/27, include the ongoing activation of the Salisbury Community Hub, a space for the whole community, the expansion of the community events program, providing opportunities for our community to gather and participate in community events and a free Spring 2026 Garden Organics Drop Off Voucher trial to residents.

Funds of $27M are provided for infrastructure asset updates/renewals aligned to our SAMP, including:

- Road resealing $10.9M
- Building renewal $5.3M
- Water management $1.8M
- Playgrounds $1M
- Sport lighting $1M

New and upgraded infrastructure asset funding of $58M includes new and large-scale projects, with some to be delivered over multiple years.

The revitalisation of the Salisbury City Centre is underway with $17M in funding in 2026/27 to commence delivery of this $200M initiative, predominantly funded by the private sector. When completed, the City Centre will provide diverse residential housing options including affordable housing, apartments, retirement living and hotel accommodation. Work commences in 2026/27 on a multi-deck, undercover car park, and enhancements of Wiltshire and Church Streets, the extension of Church Street and development of James Street, John Lane, and Judd Place.

Sports and recreation facilities receive a $15M funding boost aimed at delivering new and improved facilities across the city.

Para Hills Oval and the existing clubrooms at Salisbury Downs will be refreshed and updated. Lighting improvements at Salisbury Downs oval will allow two or more soccer pitches to be used for evening training.

Parafield Gardens Recreation Centre will be refurbished over two years. Plans include a new gymnasium, with the community to be consulted prior to plans being finalised.

Little Para Golf Course will receive a new entrance and improved signage for way finding. Safety fencing will also be installed around the driving range.

Improvement of the Licenced Club Darts Association car park and surrounds will provide a better visitor experience.

Greening and cooling programs aim to cool the city's open spaces, as well as increase its tree canopy.

Flood management and mitigation, and watercourse drainage receives an additional $1 million in 2026/27, funding work to reduce the risk of localised flooding. The breakwater at St Kilda is being continually renewed to protect the coastline from storm surges and reduce the extent of coastal inundation.

Salisbury is a leader in capturing and cleaning stormwater for reuse. In 2026/27, equal funding is provided by City of Salisbury and State Government to expand the capacity to harvest, recycle and deliver an additional 800 ML/year of recycled water from the Adams Creek Catchment to supply to customers in the northern Adelaide region.

Significant amendments to the adopted Annual Business Plan

In accordance with S123(6a) of the Local Government Act 1999 (SA), this statement advises significant amendments to the Annual Business Plan subsequent to public consultation and the reasons for those amendments.

Amendments made to the City of Salisbury draft 2026/27 Long Term Financial Plan, Annual Plan and Budget since public consultation modifies the proposed operating surplus from $1.384 million as publicly consulted, to an operating surplus of $917,000.

Significant changes in budgeted operating surplus are explained below.

Operating statement adjustments

1. Council resolved at its June 2026 meeting (resolution 1337/2026) to provide for an increase in average rates of 4.7% for the 2026/27 financial year - a change from the publicly consulted proposal to increase average rates by 4.5%. This decision contributes an additional $276,000 to rate revenue.
2. Rate revenue from valuation growth and other development activity has increased $913,000 based on valuation data received following public consultation.
3. Waste management contractual service costs increased $994,000.
4. City of Salisbury's share of operating surplus or deficit from a subsidiary is modified from an operating surplus of $743,000 to an operating deficit of $1,000,000 following final budget information received from the subsidiary.
5. Additional rate rebates of $129,000 were endorsed by Council.
6. Finance costs are decreased by $205,000 following the revision of the finance interest rate used for 2026/27 budget estimates.
7. Additional expenditure of $145,000 is approved by Council for the extension of the Social Worker in Libraries program for the following two financial years.
8. Council's operating expenditure has decreased by $1.2 million, reflecting savings initiatives to be implemented across the organisation.

Capital adjustments

1. Net capital expenditure has decreased $68,000 by bringing forward $150,000 budget from 2027/28 to 2026/27 to commence planning and design works for a new clubroom for the Northern Districts Gem and Mineral Club and removing $218,000 budget in 2026/27 to commence the program of installing lighting along the Little Para trail, with this expenditure brought forward to 2025/26 financial year.

Elected Members

The Elected Members for the 2022-2026 term form the Council body during this period.

These members are the decision-making body of the City of Salisbury, and also part of the City of Salisbury community.

Supported by the Council administration staff, they are privileged to make decisions on your behalf, to make our City a better place for all.

Mayor



Gillian Aldridge OAM

North Ward



Cr David Hood JP

Vacant

Central Ward



Cr Chad Buchanan JP (Deputy Mayor)

Vacant

South Ward



Cr Lauren Brug



Cr Alan Graham

Para Ward



Cr Kylie Grenfell



Cr Sarah Ouk JP

East Ward



Cr Johnny Chewparsad



Cr Moni Mazzeo

West Ward



Cr Beau Brug JP



Cr Sharon McKell

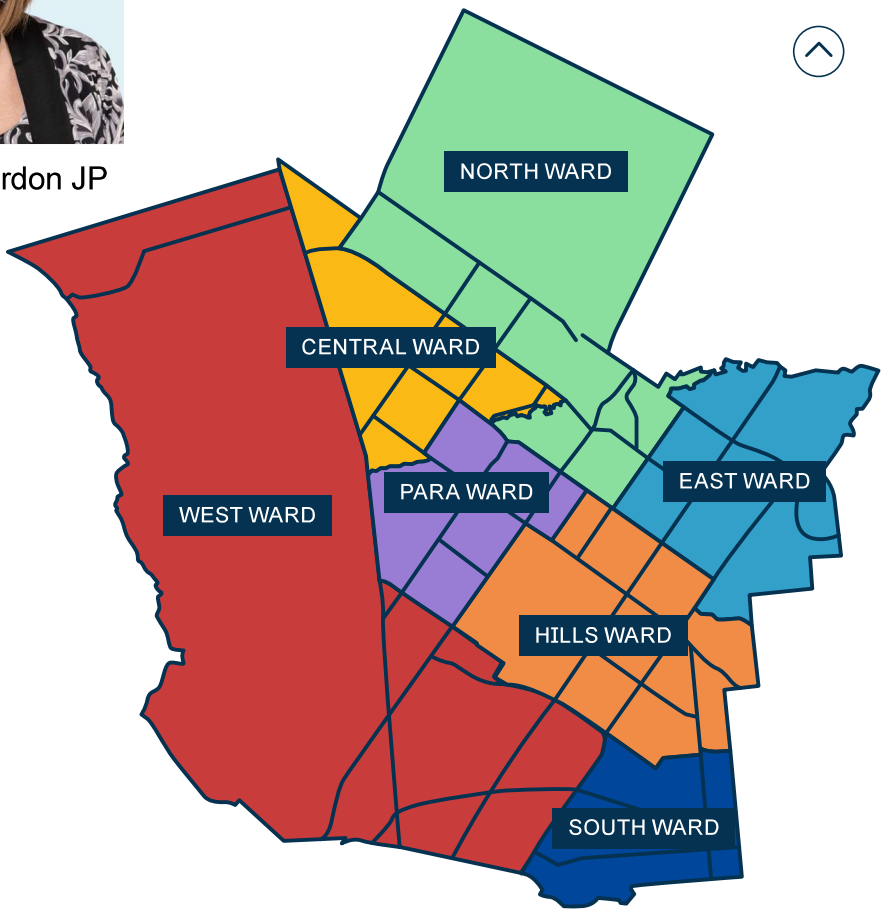
Hills Ward



Cr Peter Jensen JP



Cr Shiralee Reardon JP



City of Salisbury ward map.

Elected Members

The Council of the City of Salisbury consists of the Mayor and 14 Councillors who represent the interests of the people of Salisbury. They are elected every four years during the South Australian Local Government elections. The Council is supported by administration staff who are led by the Chief Executive Officer.

The Council makes decisions about the governing and management of the City of Salisbury.

The Council sets the strategic directions and makes decisions about allocation of the budget and the services and infrastructure that are provided within the boundaries for the City of Salisbury.

The administration, under the direction of the Chief Executive Officer, is responsible for providing advice, implementing the Council's agenda and strategic directions, delivering the services and undertaking the required works on behalf of the Salisbury community.

The Members of Council also vote on what action will be taken with regard to issues brought before the Council.

The geographic area of the City of Salisbury is divided into seven parts, known as wards. Each ward has two Councillors who pay particular attention to what happens in the area they represent and advocate on its behalf.

Councillors are elected by the voters within the ward.

The Mayor of the City of Salisbury is the 'principal' member of the Council and is elected by all voters in the Council area.

Elected Members can be contacted to discuss any matter relating to Council.

Our vision

Our vision is to be: “A progressive, sustainable and connected community.”

The City Plan outlines how this vision will be achieved.

By being progressive, sustainable and connected, the City of Salisbury will be a successful city that provides quality services, is financially responsible and supports the growth and aspirations of our community.



Higher density living surrounded by high quality landscapes at Mawson Lakes.

A progressive city:

- embraces change
- is liveable and competitive
- is proud of its heritage
- identifies and creates opportunities
- responds to challenges.

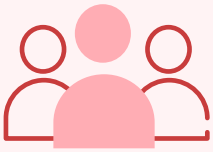
A sustainable city:

- thinks about today and the future
- cares about the environment and people
- considers the legacy it leaves for future generations
- is financially responsible
- promotes a culture that values enduring outcomes.

A connected city:

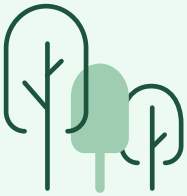
- forms connections with its community
- is connected to nature and biodiversity
- offers links to jobs and businesses
- values connections between all cultures
- helps people move around.

Our directions



We will be a welcoming and liveable city, by:

- having a diversity of housing that meets the needs of our community
- supporting the physical and mental health and wellbeing of our community
- welcoming people of all ages, backgrounds and abilities, and recognising First Nations peoples
- making our city attractive and safe.



We will be a sustainable city, by:

- valuing our biodiverse green spaces and natural environments
- being carbon responsible
- ensuring our city, community and infrastructure are climate resilient
- managing our waste and water resources sustainably and responsibly.



We will be a growing city that creates new opportunities, by:

- supporting our local businesses to be successful
- planning our city's growth that is supported by infrastructure
- making our city centres active and prosperous.



We will focus on our organisation's innovation and business development, by:

- delivering effective and efficient Council services, exceptional community experiences and quality outcomes
- making our organisation a great place to work
- engaging and connecting with our community
- providing value for our community through our commercial operations.

A welcoming and liveable city





Harmony Week 2024
Intercultural Community Event.

Foundation

- Our City has a diversity of housing that meets the needs of our community.
- Our community is physically and mentally healthy and connected.
- Our city is welcoming to people of all ages, backgrounds and abilities, and recognises First Nations peoples.
- Our city is attractive and safe.

Strategic Intent

- Our community's most vulnerable are protected.
- Our city facilitates affordable and diverse housing.
- Our city provides housing for our community.
- Our community's wellbeing is prioritised.
- Our open spaces and recreation centres support community wellbeing.
- Our community has access to health and community services.
- Our city provides opportunities for all life stages and abilities.
- Our city welcomes new arrivals, including migrants and refugees, and celebrates people from different backgrounds.
- Our city is committed to reconciliation and actively engages with First Nations people.
- Our public spaces, residential areas and environs are safe and inviting.
- Our city's key public spaces are attractive.

A sustainable city



Greenfields Wetlands.

Foundation

- Our city's green spaces and natural environments are valued and biodiverse.
- Our city and community are carbon responsible.
- Our city, community and infrastructure are resilient to a changing climate.
- Our city's waste is managed sustainably.
- Our water resources are managed responsibly.

Strategic Intent

- Our city is cooler and greener.
- Our city's biodiversity is protected.
- Our city's emissions are reduced.
- Our city's businesses have planned for the future.
- Our city's assets are managed and planned to be resilient to a changing climate and provide capacity for growth.
- Our city's dwellings are comfortable and climate resilient.
- Our Council promotes a circular economy.
- Our city is waterwise through sustainable use and careful planning.

A growing city



Salisbury City Centre Render:
Site 2, Church Street, Salisbury.

Foundation

- Our city's businesses are successful and the community benefits from their success.
- Our city's growth is well planned and supported by the integrated delivery of infrastructure.
- Our city centres are active and prospering.

Strategic Intent

- Our local businesses are supported for growth and success.
- Our community is skilled determined and self-sufficient.
- Our city's infrastructure (including Council-owned) is delivered with a long-term focus in an equitable and orderly way.
- Our city's transport networks are well planned for future growth.
- Our city's economic development is facilitated.
- Salisbury City Centre is vibrant and revitalised.
- Ingle Farm and surrounds are vibrant and revitalised.

Innovation and Business Development



Our community is engaged and connected.

Foundation

- Our Council's services are delivered in an effective and efficient manner.
- Our Council is a great place to work.
- Our Council is recognised for delivering exceptional community experiences and quality outcomes.
- Our community is engaged and connected.
- Our Council's commercial operations provide value for the community.

Strategic Intent

- Our Council collaborates with others to achieve great outcomes.
- Our financial and procurement frameworks and operations enable delivery of strategic priorities, financial sustainability, intergenerational equity, and value for money.
- Our community centre and library operations are enhanced for the benefit of the community.
- Our staff are valued and supported to be their best.
- Our community is aware of Council's projects, programs and initiatives.
- Our Council is protected from cybersecurity threats.
- Our Council provides our community with a high quality experience when they use our services.
- Our community is actively engaged in and understands Council's strategies, plans and initiatives.
- Our recycled water is valued by our community to deliver social, environmental and economic outcomes.
- Our waste operations support our community, business and industries.

Critical actions and budget context

A welcoming and liveable city

To deliver on our commitment to be ‘a welcoming and liveable city’, we pride ourselves in the amenity of the City. Starting in 2026/27, there will be an increased focus on delivering improved quality of landscaping at significant gateways to key destinations and road corridors within our City to better welcome both visitors and residents alike.

As part of the City of Salisbury’s ongoing commitment to travel safety, Council is developing A Safe Journey strategy, part of which includes increased collaboration with State Government Departments to improve safety for all road and pathway users. In 2026/27 a key focus area will be the reviewing of Council’s School Transport Framework which has been developed to improve safety and travel efficiency for pedestrian and vehicular traffic in the vicinity of schools within the City of Salisbury.

Aligning with the upgrade to community infrastructure, Council will continue to deliver the Thrive strategy aimed at supporting our community health and wellbeing to ensure we deliver on our vision to be a progressive, sustainable and connected community. We will also continue the work on providing support to our more vulnerable community members through partnering with other key agencies to reduce the impact of homelessness.

In a further support to deliver both enhanced community infrastructure and provision of affordable housing, Council will through its Walkleys residential development provide a mix of housing also promoting sustainable initiatives.

Council recognises and is proud of our multicultural and first nation community and will work with these communities to enhance the delivery of services and support. This will be achieved through the inaugural First Nations Strategic Group, finalising the Welcoming Cities accreditation and delivering a major event to celebrate people from different backgrounds.

Critical actions and budget context

A sustainable city



Being ‘a sustainable city’ is crucial for ensuring a healthy and prosperous future for our residents. To achieve this, Council’s initiatives and practices relating to biodiversity, climate adaptation as well as circular economy, must be resilient and adaptive.

The City of Salisbury has an expansive and varied environmental landscape including mangroves, coastal areas and biodiversity corridors all of which need to be taken into consideration.

During the 2026/27 period, our key efforts will be directed at responsible management of our natural resources through initiatives that address issues such as cooling and greening of the City, improved biodiversity management, development of a tree management strategy, best resource recovery practices, reducing carbon emissions and facilitation of circular economy principles in Council’s operations.

Council, through its Salisbury Water operations, continues to provide a sustainable source of recycled water to irrigate Council’s open space and deliver enhanced passive and active recreational spaced for our community.

This work is done by ensuring we have a system of wetlands and other water sources to actively capture and store for reuse by investing in the Bellchamber Scheme and upgrade of various assets across the network.

This work delivers approximately $1.5M annual benefit to the community and harvest, cleanse and store nearly 2M litres of water annually that would normally discharge to the Barker Inlet.

Critical actions and budget context

A growing city that creates new opportunities



The City of Salisbury's road network carries strategic importance for all areas north of Adelaide. Our network encompasses residential neighbourhoods, commercial centres, industrial precincts, rural areas and major freight hubs.

In 2026/27 Council will be reviewing and updating our Integrated Transport Plan to ensure improved movements across our City relating to road networks, paths, trails and modes of transport.

Council will also continue working closely with State Government departments to ensure transport modelling meets current needs as well, addressing the requirements for short- and long-term northern growth areas such as the development of the Greater Edinburgh Park employment lands, and Dry Creek salt fields residential development.

Council is working closely with State Government and the private sector to ensure that our road and stormwater management network requirements are being addressed as part of the growth development areas west of Port Wakefield Road and through the Greater Edinburgh Parks areas.

We recognise that our community's wellbeing is improved through enhanced economic outcomes through skills development and employment opportunities. This drive is supported by Council's effort in supporting and attracting the business community in enhancing their businesses creating opportunities for our community.

Council delivers this through the Business Fundamentals Program and the launch of the Polaris Entrepreneurship Program. Our new economic development strategy focusses on initiatives to support strengthening of the innovation ecosystem in northern Adelaide.

Critical actions and budget context

Innovation and business development

A focus for 2026/27 will be to continue the work on transforming our technology platforms and business processes to deliver on the three success factors of exceptional community experience, quality outcomes and a great place to work. Throughout this initiative Council will continue to enhance its cyber security systems and processes to reduce the likelihood of services and data being impacted through third party attacks.

Supporting the enhancing of our service delivery will be more regular engagement with community members so that Council can more readily adapt and respond to the feedback received. This work will be framed within the newly developed Community Experience Strategy and the Community Engagement Strategy.

Our Salisbury Water will continue to enhance its ability to provide a reliable recycled stormwater provider to not only support current customers but also how it can deliver its water in support of the major growth areas identified in the state government's Greater Adelaide Regional Plan.

Aligned to this growth, Council as the major owner of the Northern Adelaide Waste Management Authority (NAWMA) will work with NAWMA in leveraging its current capabilities to ensure it continues to be a leader in the waste industry.

The City of Salisbury is responsible for the acquisition, operation, maintenance, renewal and disposal of an extensive range of $2.6 billion worth of assets, which enable Council to provide a wide range of services to the community.

Our major assets, including roads, buildings, parks, recreation areas, footpaths, drainage systems, provide a range of services essential to our community's quality of life.

Council has developed a Strategic Asset Management Plan (SAMP) which ensures that our management of assets is in line with our Long Term Financial Plan and delivers services to our community in a financially responsible and sustainable way.

Our asset class focus for the 2026/27 financial year includes irrigation systems, sports lighting, street trees, bridges and ornamental lakes.

Long Term Financial Plan 26/27 to 35/36

CEO Sustainability Report

In accordance with Section 122(4)(b) the information contained within pages 25 to 33 of this document and Appendix A are to be taken as the CEO's sustainability report. The content of these pages sets out the practices of the City of Salisbury to seek to operate in a financially sustainable way with all indicators within the target ranges endorsed by Council, and with the intent of continuing to manage rate increases to CPI+0.6% with the actual rate increase determined by Council each year and consulted with the community through the LFTP & ABP. In this revision of the LTFP provision is made in years 2 to 5 for an additional 1% increase to rates, to accommodate anticipated growth.

Context

While seeking to achieve its City Plan vision, Council is mindful of its responsibility to be financially sustainable. This means having a financial position capable of meeting long term service and infrastructure levels and standards, acceptable to the community, without substantial increases in rates or disruptive cuts to services.

Financial sustainability implies equity between generations. That is, each generation of ratepayers should pay for the services they consume. Future generations should not have to pay more because of decisions made by earlier generations to delay maintaining and renewing assets. Also, future generations should not benefit at the expense of the current generation of ratepayers.

Maintaining services implies that infrastructure assets (roads, drains etc.) are also appropriately maintained and renewed, and that there is investment in new assets. Two significant costs associated with infrastructure assets are depreciation, which is the decline in value of assets through their use, and borrowing costs to fund new assets. Depreciation and borrowing costs both support intergenerational equity.

The planning process

Year one of the LTFP is set to the 2026/27 budget as detailed in the Annual Business Plan. Then through careful consideration of changes that will occur within our asset base, changes in service provision and assumptions, we project council's financial position for a 10 year period.

Why plan if reality will be different?

The intent is to undertake a health check on Council's financial position given the best information we have at the time. The purpose is to ensure that there is capacity to continue to provide existing services, that our assets are well maintained and that new and improved assets can be funded as required to meet community needs. This needs to be achieved within sustainable rate increases.

Long Term Financial Plan 26/27 to 35/36

Assumptions table

Year Ending 30 June	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Consumer Price Index (CPI)	4.1%	2.7%	2.6%	2.4%	2.4%	2.5%	2.6%	2.5%	2.5%	2.5%
Salary and wages	3.5%	3.5%	3.5%	3.1%	3.1%	3.2%	3.1%	3.0%	3.1%	3.2%
Superannuation guarantee charge	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Interest rate	5.38%	5.48%	5.59%	5.66%	5.90%	5.90%	5.90%	5.90%	5.90%	6.08%
Average rate increase	4.7%	4.2%	4.2%	4.1%	4.1%	3.1%	3.3%	3.2%	3.2%	3.2%
Number of assessments	62,999	63,314	63,631	63,631	63,949	63,949	63,949	63,949	64,269	64,269
Rates growth from increase in number of rate assessments	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Rate revenue increase from other development activity	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Assumptions

The LTFP is underpinned by several key assumptions. The primary data source for the 2026/27 LTFP is Deloitte Access Economics data Business Outlook December 2025, being the most up to date information available at the time of developing the plan consulted with the community in May. Assumptions are also informed by Reserve Bank forecasts, the Australian Bureau of Statistics, and general sector knowledge. These assumptions are at a point in time and the future will vary, however they represent the best information at the time of preparing the plan.

We refer to CPI in our plans as it is an index understood by the community, however, as it represents a basket of goods typically purchased by households it does not represent the mix of goods and services purchased by Council.

Consumer Price Index

Forecast consumer price index (CPI) for the ten year plan has been based on Deloitte Access Economics Business Outlook December 2025, being the most up to date information available at the time of development and consulted with the community in May.

Salary and wages

Salary increases in 2026/27 are based on current Enterprise Agreement arrangements, noting the Agreement for some staff expires 30 June 2026. In future years salary and wages increases have been set based on Deloitte Access Economics Business Outlook December 2025, being the most up to date information available at the time of developing the plan. Also impacting are employee oncosts which can vary over time, and the skills of staff engaged by Council.

Interest rates

Interest rates have been based on the current Local Government Financial Authority credit foncier rates, the most up-to-date information being available at the time of developing the plan consulted with the community in May.

Long Term Financial Plan 26/27 to 35/36

Average rate increase

Over the long-term average rates are planned to increase by CPI+0.6% with the actual rate increase being determined by Council each year and consulted with the community through the LFTP & ABP. The 0.6% above CPI reflects that there are several costs that move out of sync with CPI. It also reflects the funding required to provide expanded services and the ongoing costs of new infrastructure being higher depreciation, interest and maintenance costs.

2026/27 inflation is based on CPI of 3.3% (as at December 2025) and the average rate increase under the approach plus 0.6% would be 3.9%. Council has endorsed a 4.7% average rate increase to ensure a sustainable operating position in each of the 10 years of the long-term financial plan. It will provide sufficient funding to meet increased service levels proposed in response to community requests, including in reserves and playgrounds, recreation and sports facilities and facilitate City Growth Planning, to help plan and manage the expected significant growth within the city over the coming 30 years, aligned with the City Plan 2040. Information on the initiatives Council intends to deliver in the next financial year and beyond is contained throughout this document, with summaries provided in the Executive Summary and Annual Business Plan Overview 2026/27 sections.

Rates growth

Rates revenue increases because of the increase in rates assessments, and this is projected to be 0.5% over the 10-year forecast. This level of growth is relatively low and represents primarily infill development and small subdivisions of vacant land.

Rates revenue increases from other development activity

Just as rates revenue increases because of the increase in rates assessments, it also increases through construction of new homes and commercial properties, and extensions to existing properties. This revenue increase is projected to be 0.5% over the life of the plan.

Both rates growth and rate revenue increase from other development activity help to contain the increase in average rates, meaning that expanded services and improved and new infrastructure can be provided with a lower impact to existing ratepayers.

Long Term Financial Plan 26/27 to 35/36

Year Ended 30 June	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Renewal capital expenditure	$31.9M	$34.5M	$33.1M	$33.0M	$34.6M	$34.0M	$34.6M	$33.7M	$34.2M	$33.7M
New and upgrade capital expenditure	$58.0M	$44.8M	$25.7M	$24.2M	$15.3M	$6.4M	$7.8M	$6.4M	$7.7M	$6.4M
Uncommitted new capital funds		$0.0M	$0.0M	$0.0M	$8.0M	$8.0M	$8.0M	$8.0M	$8.0M	$8.0M
Operating bids / expansion in services		$0.5M	$1M	$1M	$1M	$1M	$1M	$1M	$1M	$2M
** Nominal dollars - not adjusted for inflation*										

Renewal capital expenditure

The City of Salisbury has approximately $2.6 billion in infrastructure assets provided to the community and has an obligation to maintain and renew these assets. This is a key consideration in our plans, with the LTFP being aligned to the renewal requirements of the Strategic Asset Management Plan (SAMP), which was available for public consultation with the community in May 2026.

New and upgrade capital expenditure

Expenditure on new assets and upgrade of existing assets is contained within the SAMP, with the `current year detailed in pages 43 to 52. New and upgraded infrastructure assets expenditure for 2026/27 has been set at $57.9M. This is reflective of not only a typical level of infrastructure expenditure but also includes key projects such as Parafield Gardens Recreation Centre upgrade, new clubrooms at Para Hills oval and the ongoing revitalisation of the Salisbury City Centre.

Uncommitted new capital funds

In addition to new and upgrade expenditure defined in the SAMP, unallocated funds have been provided from 2031 onwards as there will be further projects to be delivered to better serve the community, with these projects yet to be adequately defined and costed to be able to be included in the SAMP, however the inclusion of these uncommitted funds is necessary to support the delivery of the City Plan.

Operating bids / expansion in services

Approximately $1M is provided each year to expand services. Details of the 2026/27 bids are detailed in pages 40 to 42.

Long Term Financial Plan 26/27 to 35/36



Other considerations

Each year Council are required to revalue its assets, which resets the value that must be depreciated and contributes to increasing costs, and ensures that the usage of those assets is funded by the current generation of ratepayers.

Property development projects will continue to provide significant cash injections over the 10-year plan. Returns are based on land feasibility and have been discounted, reflecting that further detailed work is required to finalise financial returns on a project-by-project basis.

Salisbury Water business returns are kept constant into the future, as our aim is to be financially sustainable without these returns.

The Statement of Comprehensive Income (see next page) shows the Operating Surplus/(Deficit) before Infrastructure (Capital) Amounts, followed by graphs of the resulting financial sustainability indicators on pages 31 to 33.

Long Term Financial Plan 26/27 to 35/36

Estimated statement of comprehensive income

Year ending 30 June	2027 Budget $000's	2028 Plan $000's	2029 Plan $000's	2030 Plan $000's	2031 Plan $000's	2036 Plan $000's
Income						
Rates revenues	147,890	155,759	164,101	172,900	182,160	223,765
Statutory charges	3,113	3,193	3,276	3,358	3,442	3,917
User charges	7,082	7,266	7,455	7,641	7,832	8,913
Grants, subsidies & contributions	17,151	17,310	17,472	17,633	17,797	18,726
Investment income	87	91	95	98	103	126
Reimbursements	1,152	1,182	1,213	1,243	1,274	1,450
Other income	1,009	1,035	1,062	1,089	1,116	1,270
Total income	**177,484**	**185,836**	**194,674**	**203,962**	**213,724**	**258,167**
Expenses						
Employee costs	51,773	54,421	56,440	58,291	60,201	70,430
Materials, contracts & other expenses	77,424	79,270	83,607	87,263	90,900	111,215
Depreciation, amortisation & impairment	44,514	46,348	48,034	49,980	51,989	61,429
Finance costs	1,822	2,777	2,426	1,929	1,887	281
Net loss - Equity Accounted Council Businesses	1,034	-	-	-	-	-
Total expenses	**176,567**	**182,816**	**190,507**	**197,463**	**204,977**	**243,355**
Operating surplus/(deficit) before capital amounts	**917**	**3,020**	**4,167**	**6,498**	**8,747**	**14,812**
Asset disposal & fair value adjustments	839	25,753	21,594	4,642	861	861
Amounts received specifically for new or upgraded assets	5,130	1,462	1,462	1,462	1,462	1,462
Physical resources received free of charge	3,000	3,000	3,000	3,000	3,000	3,000
Net surplus/(deficit)	**9,886**	**33,235**	**30,223**	**15,602**	**14,070**	**20,135**
Other comprehensive income						
Changes in revaluation surplus - I,PP&E	55,716	56,673	57,559	58,295	58,975	59,440
Total other comprehensive income	**55,716**	**56,673**	**57,559**	**58,295**	**58,975**	**59,440**
Total comprehensive income	**65,601**	**89,908**	**87,782**	**73,898**	**73,045**	**79,575**

The full ten year Long Term Financial Plan Budgeted Financial Statements are contained within Appendix A.

Long Term Financial Plan 26/27 to 35/36

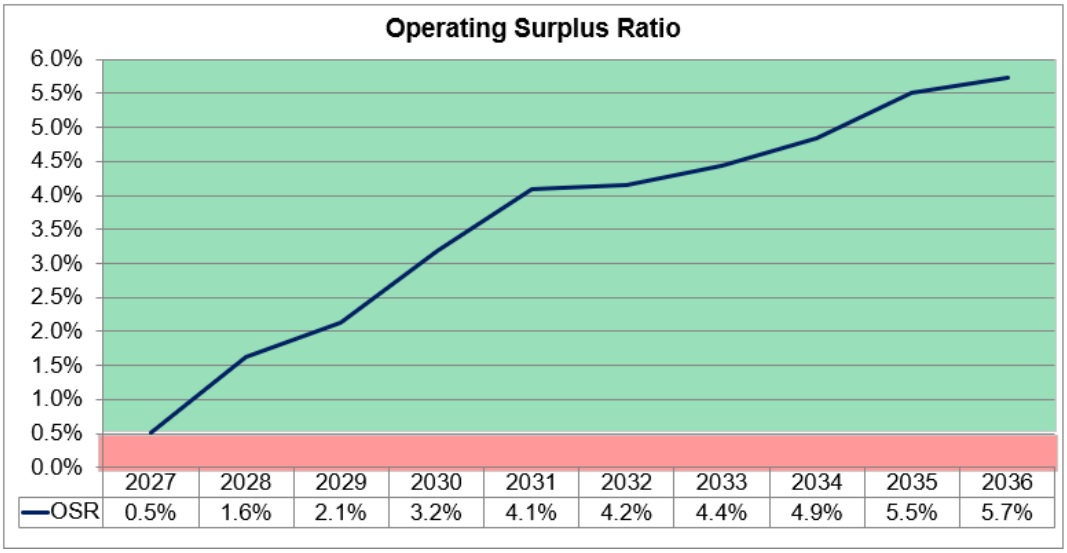
Financial indicators

As part of monitoring the financial sustainability of councils, standardised indicators have been developed. These indicators compliment the financial detail contained within the Long-Term Financial Plan and highlight our projected success at maintaining being a financially sustainable Council.

Within Endorsed Operating Range

Outside Endorsed Operating Range

Operating Surplus Ratio



	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
OSR	0.5%	1.6%	2.1%	3.2%	4.1%	4.2%	4.4%	4.9%	5.5%	5.7%

Calculation:

Operating surplus divided by total operating revenue

Endorsed Operating Range:

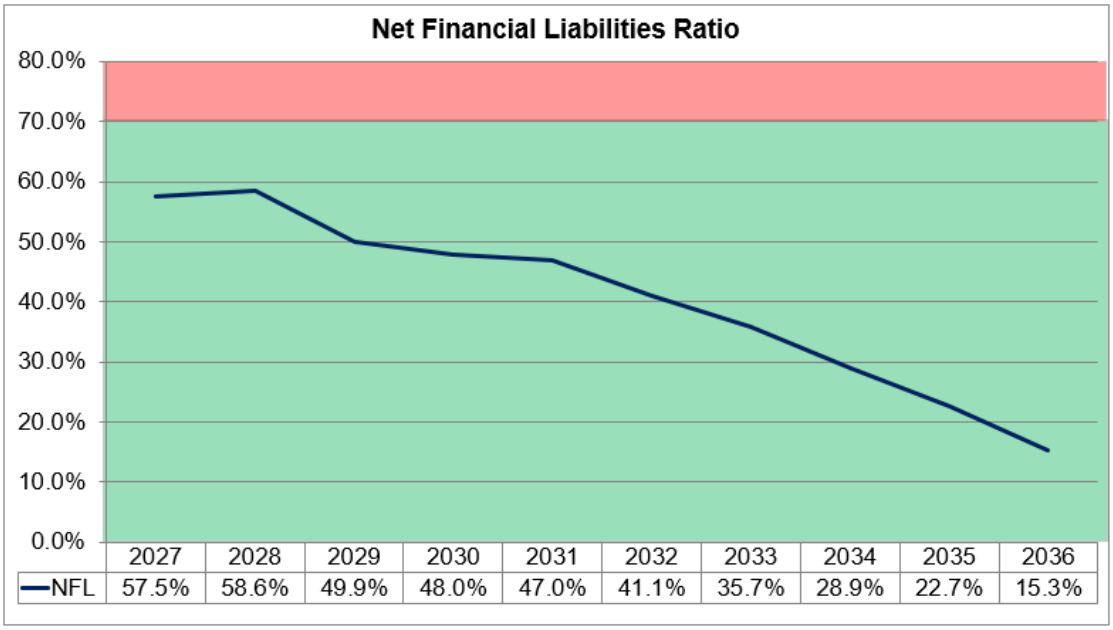
0.5%-5.0%

Councils with a positive Operating Surplus Ratio have current rate payers meeting the costs of the services that they are consuming. The larger the ratio the more revenue that is available to fund unforeseen expenditure requirements and the operating surplus can be directed to infrastructure expenditure, which results in lower levels of debt. The Operating Surplus Ratio is the primary indicator of financial sustainability.

City of Salisbury is within the Council endorsed operating range of this indicator over the life of the plan.

Long Term Financial Plan 26/27 to 35/36

Net Financial Liabilities Ratio



	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
NFL	57.5%	58.6%	49.9%	48.0%	47.0%	41.1%	35.7%	28.9%	22.7%	15.3%

Calculation:

Net Financial Liabilities divided by Operating Revenue

Endorsed Operating Range:

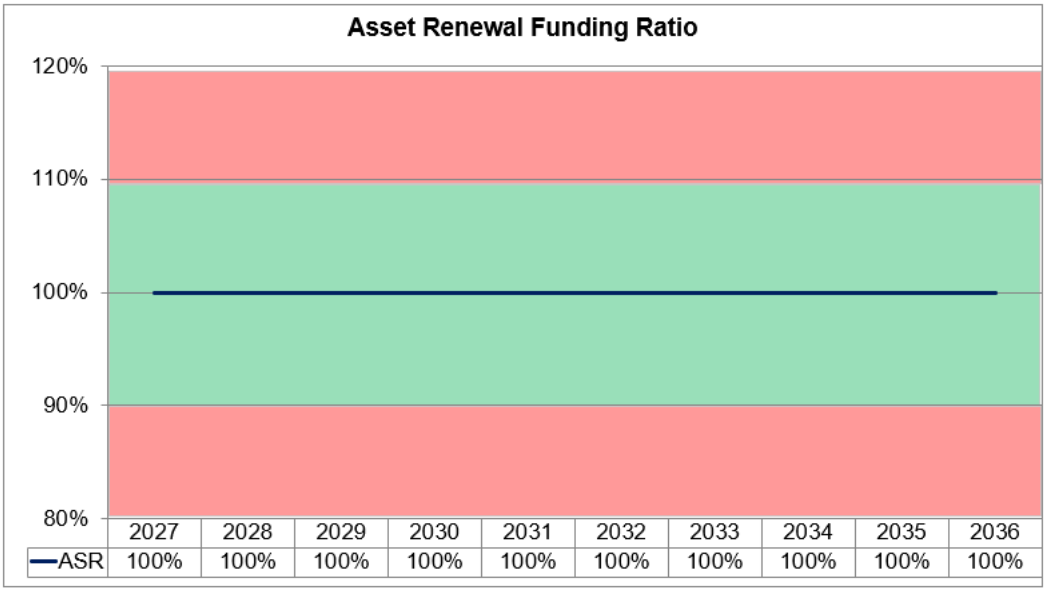
<70%

This ratio indicates the extent that Council can meet its net financial liabilities out of a single year's operating revenue. Councils with a lower ratio are stronger in their capacity to meet their financial obligations.

City of Salisbury has a relatively low debt position, and debt drops over the life of the plan as infrastructure spending is contained by the operating surplus, with increases in expenditure impacting interest costs and depreciation.

Long Term Financial Plan 26/27 to 35/36

Asset Renewal Funding Ratio



Calculation:

Asset Renewal Expenditure divided by Asset Management Plan Renewal Expenditure

Endorsed Operating Range:

90% - 110%

This ratio indicates whether infrastructure assets are being renewed in line with the Strategic Asset Management Plan (SAMP). A ratio of 100% means that Council is planning to renew assets in line with the SAMP, and as SAMP details the optimum timing for the renewal and replacement of assets, a ratio of 100% means that infrastructure assets are maintained, as are service levels, at the lowest cost to the community.

As the SAMP is a long-term plan, Councils will vary expenditure from time to time based on updated asset information, and to time new and renewal works together to achieve better outcomes and reduce the cost with these changes reflected in future updates to the SAMP.

ESCOSA Advice – Salisbury Action Plan

The Strategic Management Plan Advice Scheme commenced in April 2022 following changes to section 122 of the Local Government Act and requires councils to provide information to ESCOSA relating to the Long Term Financial Plan (LTFP) and Strategic Asset Management Plan (SAMP) once every four years, with City of Salisbury being a first tranche council, and ESCOSA reviewing its strategic management plan in the 2022/23 financial year.

Councils under review are required to submit various information to ESCOSA by the end of September in their relevant financial year. ESCOSA must then provide 'advice' back to council, by the end of the following February, on the appropriateness of:

- material amendments made, or proposed to be made, to the LTFP and/or SAMP;
- the revenue sources outlined in the funding plan (contained within the LTFP); and
- may also provide advice on any other aspect of the council's LTFP and/or SAMP
- Councils are required to provide a copy of ESCOSA's advice (available on Council's website www.salisbury.sa.gov.au)
- Included in this document are City of Salisbury's comments in response to recommendations made by ESCOSA within the Advice
- the approach taken by ESCOSA in undertaking this review process in the initial phase was essentially a desktop review with, as Council understands improvements made in the review process as they have further developed an understanding of the local government context
- the cost to ratepayers of this advice was $40,000
- there are nine Action items within the ESCOSA Advice, and these are subject to the Action Plan below. This information will be published each year in the draft and adopted Annual Business Plan, until the next ESCOSA review, which is scheduled for 2026/27, noting the detailed review can be found on Council's website www.salisbury.sa.gov.au
- the City of Salisbury is not required to accept and/or act upon ESCOSA's Advice.
- the City of Salisbury is next scheduled for its review in financial year 2026/27.

ESCOSA Advice or comment	Council comment or proposed action	Implementation timeframe	Status
1. Continue to review its inflation forecasts in its budget and forward projections, given the potential for higher short-term outcomes before a return to long-run averages.	Inflation assumptions are reviewed each review of the LTFP, and reliance is placed on reputable external sources for these assumptions which is detailed within the pages of the LTFP.	N/A	No further action required as already in place
2. Focus on controlling cost growth in its budgeting, including by reviewing its projected capital	Capital expenditure allocations are required by the strategic asset management plan, or to support delivery of the City Plan. Rate	N/A	No action will be taken

ESCOSA Advice – Salisbury Action Plan

ESCOSA Advice or comment	Council comment or proposed action	Implementation timeframe	Status
expenditure allocations (in consultation with the community, as required) to remove those which are not yet tied to defined and costed projects, and reduce the need for further rate increases.	increases are driven by operating impacts, with the new unallocated capital having a relatively small impact on the operation budget. Any operating impact of capital projects is carefully considered by Council during the budget formation.		
3. Ensure that it publishes relevant reports regarding community consultation outcomes about large infrastructure projects which are to be significantly rate-funded.	City of Salisbury provides access to consultation outcomes associated with large infrastructure projects. Council will continue to take such action as required.	N/A	No further action required as already in place
4. Report its actual and projected cost savings in its annual budget, to provide evidence of controlling cost growth and achieving efficiency across its operations and service delivery.	This is a resource intensive suggestion as there are many elements to the development of the budget, and not all savings are visible through the ledger as many are cost avoidance, or freeing up capacity that is reinvested into service provision. Council reports material savings in its budget process.	N/A	No action will be taken
5. Develop and publish a risk management plan for the Salisbury Aquatic Centre, which incorporates an annual review of the requirements for recurrent spending (given demand estimates and outcomes), and the associated impact on the Council's operating capacity and quantum of rate contributions.	Council has in place the appropriate risk management framework that it applies for all major projects. The annual budget process will consider any budget impact from the Salisbury Aquatic Centre and any resulting rate impact should it be required. This will be reflected in the Annual Budget and Business Plan so there is no value in adding further reporting for the Salisbury Aquatic Centre.	N/A	No action will be taken
6. Review its projected borrowing repayment plans in its long-term financial plan projections with a view to spreading the repayments over a longer time period, if possible, to reduce the extent of the required financial contributions from ratepayers to meet repayments in the short to medium term.	Rates are driven by the need to maintain a small operating surplus, not from the need to repay debt. Borrowing repayments are determined by cashflow as borrowings are in the form of Cash Advance Debentures (that can be repaid at any time). Cashflow is supported by depreciation which is covered in operating expenditure and is a non-cash item, and also property development proceeds.	N/A	No action will be taken

ESCOSA Advice – Salisbury Action Plan

ESCOSA Advice or comment	Council comment or proposed action	Implementation timeframe	Status
7. Review the assumptions underpinning its asset management plans to ensure those plans incorporate a more accurate picture of required asset expenditure and better align with the allocations in its long-term financial plan as necessary, including the estimates of asset lives and valuations feeding into the forecast rates of asset consumption and depreciation expenses.	Assumptions of lives and valuations are reviewed annually which flow into depreciation expenses. Also, the SAMP updated regularly, currently annually in alignment with the LTFP. As this practice is already in place, no further action is proposed.	N/A	No further action required as already in place
8. Review the new and upgraded asset expenditure projections (as per Finding 2) with consideration of the service levels desired by the community.	New and upgraded asset expenditure is detailed in the SAMP or is provided to enable the delivery of the City Plan which sets the strategic direction for the City.	N/A	No action will be taken
9. Review and consider limiting future minimum rate and average rate increase above inflation, particularly on rate categories which have lower capacity to pay, to help minimise affordability risk in the community.	Any change in the structure of rates will increase rates charged to others in the community and can only occur through a rate review and community consultation. This is a decision of Council and will be made based on their assessment of the desire to change rate structures. The recommendation also does not recognise that Council considers the feedback from its community on the services and infrastructure it requires. Depending on this, Council may be required to rate above CPI to sustainably fund the initiatives.	N/A	Any action will be a decision of Council based on their assessment of the need to review its rating strategy and its delivery of projects or services required by its community.

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The City of Salisbury's Long Term Financial Plan and Annual Business Plan (LTFP & ABP) is an important part of our planning; one that links our overarching long term City Plan with our budget, the services delivered and rate levels.

Key Directions

Sustainable Futures - Salisbury City Plan outlines four Key Directions which guide our objectives and strategies over the long term:

- A welcoming and liveable city
- A sustainable city
- A growing city that creates new opportunities
- Innovation and Business Development

Budget pressures

Council continues to monitor closely its financial position and especially long-term financial sustainability. Inflationary pressures, the demand for increased services and the delivery of new initiatives are carefully considered and managed so that Council can deliver sustainable long-term financial outcomes.

Sound financial management

The budget delivers an operating surplus to ensure our financial position is sustainable and equitable between generations of ratepayers and builds capacity for the future. The 2026/27 budget will deliver:

- an operating surplus of $917,000
- Gross infrastructure investment of $85M (including $27M of infrastructure asset renewal) at a net cost of $80M considering funding from grants.
- Moderate and sustainable levels of debt, with net financial liabilities of $102M or 58% of total operating revenue.
- Ongoing provision of current service levels.

Rate increase

To support continued investment in services and infrastructure while maintaining responsible financial management, Council has set a modest rate increase of 4.7% - equivalent to $1.60 per week for the average ratepayer. More detail regarding rates is contained within the Rating Strategy and Policy section of this document.

Operating budget bids

Several key projects are included in the $2.3M (net) of new operating bids in the plan, with some noteworthy items detailed below.

Community events	$800k
Thrive+ community development	$160k
Library materials and community information	$75k
Free garden organic waste drop off scheme	$70k

Full details of Council's operating bids are provided from page 40 to 42.

Community events

The Community Events Program delivers an annual program of community events which foster community pride and cohesion, boost the city's vibrancy and brand, and provide opportunities for our community to gather and participate in community life. Civic events such as Australia Day and ANZAC Day, and memorial events, such as Vietnam Veteran's Day and Asbestos Victims Day will be complemented with an increased program of events of varying size, including the Salisbury Fringe

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and Lights at Mawson, Christmas Carols celebrations and smaller community events.

Thrive + community development

The Thrive + strategy expands Council's community development work to focus on newer, emerging community needs linked to declining social cohesion, economic pressure, and inequality.

Library materials and community information

Council's library service will enhance the digital resources available to the community, building digital capability, inclusion, and information resilience. This includes creation of digital local history content and digitization of key historical materials to support the Salisbury Storytelling initiative.

Free garden organic waste drop off scheme

Council's ongoing key objective to increase the diversion of organic waste from landfill, sees funds allocated for a free Spring 2026 Garden Organics Drop Off Voucher to residents.

Infrastructure program asset renewal (infrastructure)

Council manages community assets valued at $2.6 billion in the form of roads, footpaths, drains, buildings, parks etc. Our Strategic Asset Management Plan sets our plan for how to most economically manage, maintain and renew our assets.

In 2026/27 Council will spend $27M on infrastructure renewal, including:

- Road Reseal $10.9M
- Buildings; $5.3M, including $1.3M on the renewal of the Salisbury Downs clubrooms
- Watercourse Management $1.8M including $150k St Kilda Breakwater renewal and $360k ornamental lakes renewal.
- Playgrounds $1M
- Sport Lighting $1M

Major infrastructure works (new and upgraded)

New and upgraded infrastructure spend in 2026/27 is $58M. A sample of projects to be delivered in 2026/27 is detailed below:

City Centre revitalisation	$17M
Parafield Gardens Recreation Centre upgrade	$8M
New clubroom facilities Para Hills oval	$6.1M
Streetscapes amenity	$1.1M
Darts Association clubroom surrounds	$0.7M
Open spaces greening and cooling	$0.5M
Cockburn Green enhancements	$0.5M
Salisbury Downs oval sports lighting upgrade	$0.5M
Fairbanks Reserve to Ronaldo Way Reserve shared use pathway extension	$0.4M
Mawson Lakes Boulevard bridge remediation	$0.4M
Little Para Golf Course enhancements	$0.3M
Sir Douglas Mawson Lake new boat ramp access	$0.2M

Full details of Council's four-year infrastructure program is provided from page 43 to 52.

City Centre revitalisation

Council's flagship program over the next several years is the revitalisation of the Salisbury City Centre (SCC). The SCC will offer residential housing, with over 200 diverse housing options

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including affordable housing, apartments, retirement living and hotel accommodation. It will also feature a multi-deck, undercover car park with over 500 spaces and a ground floor premium supermarket, with other sites including retail, commercial and hospitality. $17M is provided in 2026/27 to commence delivery.

Sports facilities

Over $15M is allocated in 2026/27 to sports facilities, including:

- The refurbishment of the Parafield Gardens Recreation Centre, to be delivered over two years, including a new purpose built gymnasium and support facilities, providing a modern community focused venue.
- Construction of a new sporting clubroom facility at Para Hills Oval located on the corner of Nelson and Murrell Roads Para Hills.
- Improving the surrounds of the Licenced Club Darts Association, Sussex Drive Reserve, Salisbury through the renewal of the existing onsite car park and expansion of the car parking area, and the provision of car park lighting, and irrigation improvements to the open space environment.
- Upgraded sports lighting at Salisbury Downs Oval, providing a minimum of two training-compliant soccer pitches capable of simultaneous use.
- Supporting the increased patronage at the Little Para Golf Course, funds are provided for driveway and way finding improvements, entrance way landscaping and driving range safety fencing.

Recreational facilities

Funding is provided to replace the redundant asphalt courts at Cockburn Green with additional irrigated turf, and to complete a shared pathway from Fairbanks Reserve to Ronaldo Way Reserve.

Drainage and waterways

New investment is flagged for drainage and waterways including for the Dry Creek major flood mitigation strategy.

Environment

Streetscapes funding is focused on improving the amenity of the city by progressively renewing existing streetscapes.

Concurrently the open space greening and cooling program aims to cool the city's open spaces, as well as increase its tree canopy.

Boats, bridges and breakwaters

Targeted remediation works will be completed on the Mawson Lakes Boulevard bridge to avert future higher costs or vehicle load restrictions.

The construction of a new vehicle access from Mawson Lakes Boulevard to the existing Sir Douglas Mawson Lake boat ramp will provide access that was removed as part of the Endeavour College campus expansion.

The breakwater at St Kilda is being continually renewed to protect the coastline.

Operating Budget Bids



Operating Budget Bids

	2026/27			2027/28	2028/29	2029/30
	Exp	$000's Funding	Net	$000's Net	$000's Net	$000's Net
A welcoming and liveable City						
Operating Bids						
Sport4All Salary Contributions Deliver meaningful outcomes across schools, clubs, and community facilities by increasing participation and inclusion for people with disability.	42	0	42	0	0	0
Social Worker in Libraries Extend the Social Worker in Library project for a further two years, consolidating the program and strengthening its positive outcomes for staff capability, community support and early intervention.	145	0	145	150	0	0
Digital Collections and Online Resources Build digital capability, inclusion, and information resilience through improved digital resources, targeted training, and access to trusted information.	50	0	50	55	60	0
History of Salisbury Develop and deliver digital local history content and digitise key historical materials to support Salisbury's Storytelling initiative and local and family history services.	25	0	25	25	0	0
Community Events Program Deliver annual events that meet strategic objectives, foster community pride and cohesion, enhance city vibrancy and brand, and support community participation.	803	0	803	980	1,083	0
Operating Components of Infrastructure Bids						
Minor Capital Works Grant Program	44	0	44	45	46	47
New Clubroom Facilities Para Hills Oval	0	0	0	10	10	11
Building Renewal Program	146	0	146	150	155	159
Major Entry Statements Enhancements Service Continuity Program	5	0	5	6	6	0
Community Use Sports Court Lighting Service Continuity Program	0	0	0	5	6	12
Dog Park Renewal Program	0	0	0	5	5	5
Bus Shelter and Bus Stop Improvement Renewal Program	17	0	17	17	18	18
Parafield Gardens Recreation Centre Upgrade	0	0	0	0	10	11
Increased Building Maintenance – Salisbury Community Hub and Salisbury Aquatic Centre	110	0	110	113	116	118
Synthetic Pitch Development	0	0	0	100	135	175
Clubroom surrounds improvements Licenced Club Darts Association	0	0	0	20	21	22
TOTAL - A welcoming and liveable City	**1,387**	**0**	**1,387**	**1,681**	**1,669**	**577**
A sustainable city						
Operating Bids						
Free Garden Organic Waste Drop Off Scheme Funding to deliver a once off, targeted free garden organics drop off voucher initiative during Spring 2026.	70	0	70	0	0	0
Operating Components of Infrastructure Bids						
Local Flooding Service Continuity Program	126	0	126	129	132	135
Ryans Road Flood Mitigation Basin	0	0	0	0	9	9
Feature Landscapes Upgrade Service Continuity Program	0	0	0	15	31	33
Jones Road Bolivar - Site Rehabilitation for Future Clean Fill Disposal	35	0	35	36	37	38
Public Lighting Renewal Program	55	0	55	57	58	60
Salisbury Water - Recycled Water Supply to Reactivated Reserves	15	15	0	0	0	0
Salisbury Water - Bellchambers Managed Aquifer Recharge (MAR) Scheme	130	200	(70)	(115)	(180)	0
Nukuna Court Reserve New Irrigation	0	0	0	5	5	6
Energy Plan Implementation	120	0	120	50	0	0
Cockburn Green Enhancements	0	0	0	8	9	9
TOTAL - A sustainable city	**551**	**215**	**336**	**185**	**101**	**289**

Operating Budget Bids

	2026/27			2027/28	2028/29	2029/30
	$000's			$000's	$000's	$000's
	Exp	Funding	Net	Net	Net	Net
A growing city that creates opportunities						
Operating Bids						
City Growth Planning Supplement Additional professional support to plan and manage the city's long-term growth in line with the City Plan 2040.	300	0	300	300	0	0
Salisbury City Centre - Business Continuity Package Deliver business support initiatives such as social media and digital training workshops, and 1:1 mentoring delivered by the Polaris Business Development Centre; and an 'Open for Business' City Centre campaign.	55	0	55	0	0	0
Operating Components of Infrastructure Bids						
Confidential Item(s)	0	0	0	458	553	683
Minor Traffic Improvements Service Continuity Program	66	0	66	68	69	71
New Footpath and Kerb Ramps Service Continuity Program	24	0	24	25	25	0
Bridge Renewal Program	103	0	103	106	108	111
Road Reseal Renewal Program	973	0	973	997	1,022	1,048
TOTAL - A growing city that creates opportunities	**1,521**	**0**	**1,521**	**1,953**	**1,778**	**1,913**
Innovation and Business Development						
Operating Bids						
Confidential Item(s) Confidential	300	0	300	538	560	582
Community Transport for the Northwest Trial Extension Funding to continue the North-Western Suburbs Transport Program Trial, connecting residents to key services, destinations, and community activities.	60	0	60	0	0	0
Cat Desexing Partnerships Additional funding to expand low-cost desexing, improving outcomes and reducing long-term costs, in response to rising stray cat numbers causing nuisance complaints, animal welfare concerns, and increased impound costs.	50	0	50	52	54	56
Salisbury Community Hub Activation Support ongoing activation of the Salisbury Community Hub through free and low-cost programs for children and families, enhancing learning, cultural participation, social connection, and engagement with the creative arts.	53	0	53	54	56	57
Thrive+: Community Development Toward 2030 The Thrive Strategy uses an evidence-based approach to community wellbeing, with Thrive+ building on its principles and initiatives while expanding focus to emerging needs driven by declining social cohesion, economic pressure, and inequality, including the local impacts of gentrification, polarisation, mistrust, and anti-migration sentiment.	160	0	160	164	168	0
Operating Components of Infrastructure Bids						
Pooraka Pound Exercise Yards	0	0	0	5	5	5
Mausoleum Building Renewal Works	0	0	0	15	16	16
Little Para Golf Course Enhancements	0	0	0	5	5	5
TOTAL - Innovation and Business Development	**623**	**0**	**623**	**833**	**864**	**722**
Total Operating Budget Bids	**4,081**	**215**	**3,866**	**4,653**	**4,411**	**3,500**

Infrastructure Budget Bids



Infrastructure Budget Bids

	2026/27			2027/28	2028/29	2029/30
	$000's			$000's	$000's	$000's
	Exp	Funding	Net	Net	Net	Net
A welcoming and liveable City						
Renewal						
Ornamental Lakes Renewal Program Ongoing monitoring remediation and renewal of the Ornamental Lakes within the city.	360	0	360	369	378	387
Building Furniture and Equipment Renewal Program Renewal of inside ergonomic furniture and equipment across all Council facilities.	300	0	300	154	158	162
Building Renewal Program This bid allows for service continuity of various elements for buildings owned or under the care and control of Council.	5,281	0	5,281	5,707	5,952	6,101
Dog Park Renewal Program Renewal of existing dog parks based on age, condition, function and service level compliance.	170	0	170	170	177	182
Playground Renewal Program This program provides for the renewal of playground assets based on their condition, age, performance and compliance, with renewals designed to complete playspace improvements to contemporary design standards.	1,000	0	1,000	1,026	1,050	1,076
Outdoor Sports Court Renewal Program Renewal of existing outdoor sports courts, inclusive of complete courts and cricket wickets, and replacement of sports and associated infrastructure based on asset data.	294	0	294	58	482	61
Fitness Equipment Renewal Program Renewal of fitness equipment and associated assets based on age, condition, functionality, community needs and service level to manage risks to the community.	65	0	65	67	68	70
Outdoor Furniture Program Renewal of existing outdoor park furniture, at reserves and sports fields in accordance with the agreed levels of service.	55	0	55	56	57	59
Urban Realm Signage Renewal Program Renewal of reserve, suburb, way-finding, information, interpretive and Council corporate signage based on age condition and function.	55	0	55	56	57	59
Sport Lighting Renewal Program Sport lighting renewal based on age condition function and service level as defined within the Strategic Asset Management Plan.	1,026	0	1,026	1,499	1,537	1,575
Bus Shelter and Bus Stop Improvement Renewal Program Ongoing renewal of bus shelters owned by the City of Salisbury, including the upgrade of bus stop pads where required to ensure universal design and Disability Discrimination Act (DDA) criteria are met.	240	0	240	246	252	258
Signalised Pedestrian Renewal Program Renewal based on agreed service level with Department of Infrastructure and Transport (DIT), including lighting and controller upgrades and annual programming and audit of signalised pedestrian crossings.	94	0	94	96	98	101
Total Renewal	**8,939**	**0**	**8,939**	**9,502**	**10,266**	**10,091**

Infrastructure Budget Bids

	2026/27			2027/28	2028/29	2029/30
	$000's			$000's	$000's	$000's
	Exp	Funding	Net	Net	Net	Net
New						
Minor Capital Works Grant Program Minor facility and equipment improvements for sporting and community clubs. Funds provided based on grant applications.	500	0	500	512	525	538
New Clubroom Facilities Para Hills Oval Construction of a new sporting clubroom facility at Para Hills Oval located on the corner of Nelson and Murrell Roads Para Hills.	6,108	0	6,108	0	0	0
Major Entry Statements Enhancements Service Continuity Program Creation of new major entry statements signage and associated landscape enhancements at key entry locations across the city.	44	0	44	167	46	176
Community Use Sports Court Lighting Service Continuity Program Installation of new and renewal of existing sports court lighting to existing community use sports courts.	163	0	163	11	171	12
Electrical Asset Protection Measures Proactive and reactive programs to protect electrical assets, reducing risk and supporting insurance coverage against copper theft and vandalism of Council-owned lighting.	103	0	103	105	108	111
Salisbury Downs Oval - Sports Lighting Upgrade Second-year funding to upgrade Salisbury Downs Oval lighting for compliant training use.	514	0	514	0	0	0
School Zones and Pedestrian Crossings Service Continuity Program Install new and upgraded school zones and pedestrian crossing facilities.	820	263	557	278	284	293
Bicycle Network Improvements Service Continuity Program Improvements to the on and off-road cycling network to ensure continuity of travel across the city.	327	130	197	172	177	181
City Wide Trails Service Continuity Program Continued development and upgrade of the ‘green trails’ / shared-use pathway across the City.	654	300	354	399	412	420
Fairbanks Reserve to Ronaldo Way Reserve Shared Use Pathway extension Extend the shared-use pathway from Fairbanks Reserve to Salisbury City Centre through to Ronaldo Way Reserve.	350	0	350	0	0	0
Disc Golf Course Harry Bowey Reserve Establishment of an 18-hole disc golf course at Harry Bowey Reserve in collaboration with South Australian Disc Golf.	50	0	50	0	0	0
Parafield Gardens Recreation Centre Upgrade The renewal and upgrade of the Parafield Gardens Recreation Centre to deliver a modern community focused venue.	8,000	0	8,000	8,200	0	0

Infrastructure Budget Bids

	2026/27			2027/28	2028/29	2029/30
		$000's		$000's	$000's	$000's
	Exp	Funding	Net	Net	Net	Net
Mawson Lakes Boulevard Bridge Targeted remediation works to fix durability, safety, and serviceability defects identified through detailed inspections.	355	0	355	0	0	0
Clubroom surrounds improvements Licenced Club Darts Association Improvements to the surrounds of Licenced Club Darts Association, Sussex Drive Reserve, Salisbury Park.	680	0	680	0	0	0
New Clubroom Northern Districts Gem and Mineral Club The establishment of a new building for Northern Districts Gem and Mineral Club, Salisbury North.	150	0	150	3,500	0	0
Licensed Club Darts Association Facilities Undertake concept and detailed design for the expansion and upgrade of the Licensed Clubs Darts Association facilities.	120	0	120	0	0	0
Total New	**18,936**	**693**	**18,244**	**13,345**	**1,722**	**1,730**
TOTAL - A welcoming and liveable City	**27,875**	**693**	**27,182**	**22,847**	**11,987**	**11,822**

Infrastructure Budget Bids

	2026/27			2027/28	2028/29	2029/30
	$000's			$000's	$000's	$000's
	Exp	Funding	Net	Net	Net	Net
A sustainable city						
Renewal						
Salisbury Water - Business Unit Planning Program To provide the Salisbury Water Business Unit with funds for planning and execution of its 5 yearly risk assessments and asset management review.	0	0	0	0	100	0
Watercourse Management Renewal Program Renewal and upgrade of Council's waterways; including major waterways such as Dry Creek, Little Para River and Edinburgh and Helps Road Drainage corridors and the minor water catchments of Cobbler Creek and the Para Escarpment as well as other open stormwater drains, wetlands and basins across the city.	872	0	872	894	916	939
Dam Renewal Program Provides funding for civil renewal rectification works of the 16 flood detention dams within the city.	82	0	82	223	229	235
Coleman Road Landfill Land Management Renewal Program This program is for the environmental management of the Coleman Road Landfill site at Waterloo Corner to comply with legislative requirements.	109	0	109	112	115	117
St Kilda Breakwaters Renewal Program Ongoing program of renewal of the St Kilda Breakwaters (sides of the Boat Channel).	150	0	150	743	0	0
Major Drainage Renewal Program Provides funding for civil renewal of critical major drainage assets required to manage and maintain watercourses and major flooding levels of service.	250	0	250	369	262	387
Irrigation Renewal Program This program is for the replacement of irrigation systems within the city's parks and reserves which have reached end of serviceable life.	360	0	360	369	378	387
Mawson Lakes and Edinburgh Sound Attenuation Walls Renewal Program This program is to develop a renewal/repair program for the sound attenuation walls adjacent to the railway corridors in Mawson Lakes and Edinburgh.	0	0	0	0	171	0
Public Lighting Renewal Program This program is for the renewal of public lighting infrastructure based upon asset condition and level of service plus priority/business case basis for street reserve and carpark lighting but excluding sports field and sports court lighting.	851	0	851	929	949	980
Salisbury Water Asset Renewal Program Renewal of Water Business Unit assets in accordance with the Salisbury Water Asset Management Plan.	1,399	0	1,399	1,629	523	703
Community Buildings Solar System improvements Renewal Upgrade and renew solar systems on Council community buildings to improve resilience and energy efficiency, and reduce costs, emissions, and reliance on grid power.	130	0	130	133	137	140
Total Renewal	**4,203**	**0**	**4,203**	**5,401**	**3,777**	**3,888**

Infrastructure Budget Bids

	2026/27			2027/28	2028/29	2029/30
	$000's			$000's	$000's	$000's
	Exp	Funding	Net	Net	Net	Net
New						
Local Flooding Service Continuity Program Design and delivery of local flood mitigation works resulting from customer relationship management requests (CRMs) and hazards identified through flood mapping.	120	0	120	123	126	129
Major Flooding Mitigation Service Continuity Projects This program identifies major flood mitigation projects from flood maps and Stormwater Management Plans (SMPs).	436	0	436	447	458	469
Minor Drainage Networks Design and deliver flood mitigation works for localised flood risk in Paralowie, Parafield Gardens, Burton, Salisbury Park and Salisbury Downs.	515	0	515	157	0	0
Ryans Road Flood Mitigation Basin Provides funding for the construction of a flood basin at Ryans Road Mawson Lakes.	50	0	50	854	0	0
Streetscape Renewal Program Improving the amenity of streetscapes through the programmed renewal of street trees with appropriate tree species for the space available within our streets.	1,090	0	1,090	1,129	1,737	2,293
Feature Landscapes Upgrade Service Continuity Program The renewal of existing feature landscapes at high profile locations across the City to enhance and promote the City of Salisbury as a welcoming, attractive, vibrant and liveable city.	100	0	100	935	958	982
Jones Road Bolivar - Site Rehabilitation for Future Clean Fill Disposal Funding to rehabilitate Jones Road as an Environment Protection Authority approved fill containment site to replace the previous Swan Alley/Whites Rd site at Globe Derby.	60	0	60	61	63	65
Salisbury Water - Pump Station Upgrade Program Continue upgrading tank and booster pump systems across key Salisbury Water sites to maintain peak irrigation service levels.	0	0	0	170	0	0
Salisbury Water - Recycled Water Supply to Reactivated Reserves Extension of the Salisbury Water distribution network to supply recycled water to various reserves across the City of Salisbury.	250	0	250	250	250	250
Salisbury Water - Bellchambers Managed Aquifer Recharge (MAR) Scheme Expand Salisbury's Managed Aquifer Recharge scheme to add 800ML/year of recycled water under an existing grant-funded program.	698	698	0	0	0	0
Nukuna Court Reserve New Irrigation Install irrigation, grass, and tree planting at Nukuna Court Reserve to reduce dust and improve groundcover and greening.	155	0	155	0	0	0
Cockburn Green Enhancements These works will see the removal of the redundant asphalt court(s) at Cockburn Green and their replacement with additional irrigated turf (playing surface) for the club to utilise.	537	0	537	0	0	0

Infrastructure Budget Bids

	2026/27			2027/28	2028/29	2029/30
	$000's			$000's	$000's	$000's
	Exp	Funding	Net	Net	Net	Net
Synthetic Pitch Development Supports Council resolution 1027/2025 to develop a program for pitch upgrades for 2026/27 budget consideration.	0	0	0	4,100	4,200	0
Open Space Greening and Cooling Improve open space greening and cooling by planting trees in reserves to increase canopy cover.	500	0	500	513	525	538
Community Buildings Solar System improvements Install solar systems on Council community buildings to reduce energy costs and improve resilience and energy efficiency.	130	0	130	133	0	0
Little Para Landscape Structures Plan Stage 1 of the Little Para Landscape Structure Plan to upgrade Carisbrooke Park and Harry Bowey Reserve for events, recreation, and community use.	150	0	150	550	150	1,250
Salisbury Water – Water Entitlements Purchase groundwater entitlements to support recycled water operations, improve water security, resilience, and meet future demand.	2,246	0	2,246	2,000	2,050	2,100
Dry Creek Major Flood Mitigation Strategy Investigation Fund investigations of key flood mitigation works in the Lower Dry Creek Stowmwater Management Pland (SMP) to refine concept-level planning.	150	0	150	0	0	0
Total New	**7,187**	**698**	**6,489**	**11,422**	**10,518**	**8,077**
TOTAL - A sustainable city	**11,390**	**698**	**10,692**	**16,823**	**14,295**	**11,965**

Infrastructure Budget Bids

	2026/27			2027/28	2028/29	2029/30
	$000's			$000's	$000's	$000's
	Exp	Funding	Net	Net	Net	Net
A growing city that creates opportunities						
Renewal						
Fences and Bollards Renewal Program Renewal of existing park and playground fencing, bollards and gates to reduce unauthorised access and illegally dumped rubbish and vehicle damage and to mitigate an identified risk.	55	0	55	56	57	59
Carpark Renewal Program Resealing and renewing of carparks including unsealed carparks.	218	0	218	223	229	235
Bridge Renewal Program The renewal upgrade and replacement of footbridges and boardwalks that provide transport links across the city.	498	0	498	510	523	536
Asphalt Shared Use Paths Renewal Program Programmed renewal of existing asphalt shared use pathways.	212	0	212	217	224	235
Road Reseal Renewal Program Maintain road surfaces surface treatments and road pavements to deliver service continuity.	10,864	0	10,864	12,244	12,592	12,907
Total Renewal	**11,846**	**0**	**11,846**	**13,250**	**13,624**	**13,971**

Infrastructure Budget Bids

	2026/27			2027/28	2028/29	2029/30
	$000's			$000's	$000's	$000's
	Exp	Funding	Net	Net	Net	Net
New						
Miscellaneous Land Acquisition Service Continuity Program Provision for the purchase of minor parcels of land and/or costs associated with the preparation for land acquisition/s.	26	0	26	26	27	28
Developer Funded Service Continuity Program Undertake a program of works for which Council has received contributions from Developers to deliver (including but not limited to) planting of trees and building of footpaths and parking bays within developments where Developers choose not to undertake the works as part of the development.	218	218	0	0	0	0
Confidential Item(s) Confidential	19,609	0	19,609	-3,855.0	-6,657	-2,611
Minor Traffic Improvements Service Continuity Program Implementation of minor traffic control improvement works such as local area traffic management, pedestrian facilities, parking improvements and minor traffic control devices.	174	0	174	179	183	188
Major Traffic Improvements Service Continuity Program To undertake major traffic improvements to sections of the road network that require specific and significant traffic control measures.	2,489	1,741	748	112	707	117
New Footpath and Kerb Ramps Service Continuity Program Construction of new footpath and kerb ramps based on community requests and feedback.	317	0	317	324	341	352
Footpath Trading Pedestrian Service Continuity Protection The supply and installation of infrastructure to ensure safety for footpath trading areas that have been identified as part of applications and permit conditions.	27	13	14	15	15	15
Sir Douglas Mawson Lake New Boat Ramp Access Design and construct a new access from Mawson Lakes Boulevard to the Sir Douglas Mawson Lake boat ramp, replacing access lost due to the Endeavour College expansion.	194	0	194	0	0	0
Total New	**23,054**	**1,972**	**21,082**	**-3,199**	**-5,384**	**-1,911**
TOTAL - A growing city that creates opportunities	**34,900**	**1,972**	**32,928**	**10,051**	**8,241**	**12,060**

Infrastructure Budget Bids

	2026/27			2027/28	2028/29	2029/30
	$000's			$000's	$000's	$000's
	Exp	Funding	Net	Net	Net	Net
Innovation and Business Development						
Renewal						
Asset Auditing & Valuation Renewal Program Maintain asset data (excluding water and information technology) to ensure accurate condition, valuation, and registers for asset management planning.	1,095	0	1,095	1,338	871	1,015
Investigation & Design for Renewal Future Works not elsewhere covered Funding to support the capital infrastructure program, enabling early planning, investigation and design to inform future years programs.	414	0	414	424	435	446
Mausoleum Building Renewal Works Works required to address the condition, functionality, and serviceability issues of the Mausoleum and Caretaker's House.	1,000	1,000	0	0	0	0
Total Renewal	**2,509**	**1,000**	**1,509**	**1,762**	**1,306**	**1,461**
New						
Pooraka Pound Exercise Yards Construction of new exercise pens and staff shelter to improve animal welfare, staff safety & operational effectiveness.	150	0	150	0	0	0
Little Para Golf Course Enhancements Upgrade Little Para Golf Course infrastructure (driveway, parking, lighting, wayfinding, driving range) in a phased program to meet growing demand.	362	0	362	0	470	0
Scoping of amenity improvements at Salisbury Aquatic Centre Following the first 12 months of operation, a number amenity improvements have been identified. This bid seeks funding to scope a series of works to address these.	50	0	50	0	0	0
Total New	**562**	**0**	**562**	**0**	**470**	**0**
TOTAL - Innovation and Business Development	**3,071**	**1,000**	**2,071**	**1,762**	**1,776**	**1,461**
Total Capitalised Employee Expenses	**6,818**	**0**	**6,818**	**6,989**	**7,163**	**7,343**
Total Renewal	**27,497**	**1,000**	**26,497**	**29,915**	**28,973**	**29,411**
Total New	**49,739**	**3,363**	**46,376**	**21,568**	**7,325**	**7,897**
Total Infrastructure Program	**84,054**	**4,363**	**79,692**	**58,472**	**43,462**	**44,650**

Information Technology Budget Bids



Information Technology Budget Bids

	2026/27			2027/28	2028/29	2029/30
	$000's			$000's	$000's	$000's
	Exp	Funding	Net	Net	Net	Net
Innovation and Business Development						
IT Asset Renewal 26/27 Renewal of end-user devices and network infrastructure across all City of Salisbury sites, including libraries and community centres.	2,077	0	2,077	1,140	1,511	1,593
Samsung Knox Suite Solution - Mobile device management Implement Knox Suite to deliver consistent, secure, cost-effective, scalable device management with Samsung-specific capabilities beyond Microsoft Intune.	36	0	36	36	37	38
Uninterruptible Power Supply Infrastructure Upgrade and Maintenance Instant battery backup, protecting infrastructure from power anomalies and hardware damage, with a focus on clean, consistent power rather than extended runtime.	48	0	48	0	0	48
Expansion of Centrally Managed Wi-Fi - Ingle Farm & Mawson Lakes libraries Rollout of corporate-grade Wi-Fi at Ingle Farm and Mawson Lakes libraries, aligning all City of Salisbury sites with the Salisbury Community Hub solution.	75	0	75	13	14	14
Confidential Item(s) Confidential	58	0	58	0	0	0
TOTAL - Innovation and Business Development	**2,294**	**0**	**2,294**	**1,190**	**1,562**	**1,693**
Total IT Budget Bids	**2,294**	**0**	**2,294**	**1,190**	**1,562**	**1,693**

Plant, Furniture and Equipment Budget Bids



Plant, Furniture and Equipment Budget Bids

	2026/27			2027/28	2028/29	2029/30
	$000's			$000's	$000's	$000's
	Exp	Funding	Net	Net	Net	Net
A welcoming and liveable City						
CCTV Renewal Program Renewal of CCTV equipment to ensure the continued provision and success of the City of Salisbury public safety CCTV network.	187	0	187	192	196	201
Body Worn Cameras Implementation of body-worn cameras for security staff to strengthen work health and safety, transparency, accountability, and community confidence following a successful trial.	30	0	30	5	5	6
TOTAL - A welcoming and liveable City	**217**	**0**	**217**	**197**	**202**	**207**
A sustainable city						
Fleet Vehicle - Salisbury Water Operations & Call out Additional fleet vehicle for Salisbury Water Business Unit operations and after hours call out.	70	0	70	20	0	0
TOTAL - A sustainable city	**70**	**0**	**70**	**20**	**0**	**0**
Innovation and Business Development						
Plant & Fleet Renewal Program Deliver plant and fleet replacement in alignment with the Fleet Asset Management Plan.	3,443	839	2,604	2,603	2,855	2,926
Pool Vehicle for After Hours Inspections Additional fleet vehicle for the building compliance team so that inspections can be undertaken outside normal business hours.	52	0	52	8	8	9
TOTAL - Innovation and Business Development	**3,495**	**839**	**2,656**	**2,611**	**2,863**	**2,935**
Total PFE Budget Bids	**3,782**	**839**	**2,943**	**2,827**	**3,065**	**3,142**

Budgeted Financial Statements and Analysis



Budgeted financial statements and analysis 2026/27

This section of the report analyses the changes in budgeted operating revenues and expenses for the 2026/27 year.

1.0 Summary

Details	Adopted budget 2025/26 $000's	Adopted budget 2026/27 $000's	Variance inc / (dec) $000's	Variance %
Operating income	169,489	177,484	7,995	4.72%
Operating expenditure	165,603	176,567	10,964	6.62%
Operating surplus/(deficit)	**3,886**	**917**	**(2,969)**	**(76.41%)**

1.1 Operating Income

Income type	Reference	Adopted budget 2025/26 $000's	Adopted budget 2026/27 $000's	Variance inc / (dec) $000's	Variance %
Rates revenue	1.1.1	139,204	147,890	8,686	6.24%
Statutory charges	1.1.2	3,017	3,113	96	3.18%
User charges	1.1.3	6,546	7,082	535	8.18%
Operating grants & subsidies	1.1.4	18,187	17,151	(1,036)	(5.70%)
Investment income	1.1.5	84	87	3	4.15%
Reimbursements	1.1.6	387	1,152	765	197.50%
Other revenue	1.1.7	1,001	1,009	9	0.86%
Net profit - equity accounted council businesses	1.1.8	1,063	0	(1,063)	(100.00%)
Total operating revenue		**169,489**	**177,484**	**7,995**	**4.72%**

1.1.1 Rates revenue ($8,686k increase)

Anticipated rates revenue in 2026/27 is $147.9M which when compared to 2025/26 rate revenue of $139.2M, represents an increase of $8.7M or 6.24%. This reflects the endorsed average rate increase of 4.7% with rates revenue growth from the increase in the number of assessments anticipated at 0.8% and rate revenue increase from development activity of a further 0.8%.

1.1.2 Statutory charges ($96k increase)

Statutory charges relate to fees and fines levied in accordance with legislation and include dog registrations, Health Act regulations, Development Act fees and parking expiations. Statutory charges are forecast to increase by 3.18% or $96k compared to 2025/26. This incorporates an increase in town planning fees of $60k and animal registrations & fines of $32k.

Budgeted financial statements and analysis 2026/27

1.1.3 User charges ($535k increase)

User charges represent the recovery of service delivery costs through the charging of fees to the users of the Council's services. These charges are forecast to be $7.1M in 2026/27, which is an increase of 8.18% or $535k compared to 2025/26, driven by increases in water sales of $706k, partially offset by a decrease of $336k in National Disability Insurance Scheme (NDIS) income.

1.1.4 Operating grants and subsidies ($1,036k decrease)

Operating grants and subsidies for 2026/27 are forecast to be $17.2M, which is a decrease of $1,036k or 5.70% as compared to the budgeted amount of $18.2M in 2025/26.

The forecast decrease in operating grants and subsidies is primarily the result of a $687k decrease in Untied Local Roads grant funding, $380k in Grants Commission funding, and $191k in Commonwealth grant funding for the Northern Collaborative Project. This is partially offset by an increase of $110k in State Government grant funding for the Small Business Fundamentals program.

1.1.5 Investment income ($3k increase)

The Council earns investment income primarily in the form of interest from the investment of cash surpluses throughout the financial year.

Investment income for 2026/27 is forecast to generate $87K which is an increase of $3k compared to 2025/26.

1.1.6 Reimbursements ($765k increase)

From time to time the Council enters into commercial arrangements under which services are performed by or delivered to third parties.

In 2026/27 reimbursements income is forecast to increase to $1.2M compared to $387k in 2025/26. This represents an increase of $765k or 197.5%, with the increase as result of income reclassification following new contractual arrangements for management of Council's Recreation Centres.

1.1.7 Other revenue ($9k increase)

Other revenue comprises all the miscellaneous items of revenue which do not fall into any of the other revenue categories.

During 2026/27 other revenue is forecast to increase to $1,009k compared to $1,001k in 2025/26. This represents an increase of $9k or 0.86%.

1.1.8 Net profit – equity accounted Council businesses ($1,063k decrease)

Net profit – equity accounted Council businesses is the recognition of the City of Salisbury's share of the budgeted surplus that the Northern Adelaide Waste Management Authority (NAWMA) Regional Subsidiary is budgeting for 2026/27, which is forecasted to decrease by $1,063k.

Budgeted financial statements and analysis 2026/27

1.2 Operating Expenditure

Expense type	Reference	Adopted budget 2025/26 $000's	Adopted budget 2026/27 $000's	Variance inc / (dec) $000's	Variance %
Employee costs	1.2.1	49,769	51,773	2,004	4.03%
Materials, contracts & other expenses	1.2.2	72,142	77,424	5,281	7.32%
Finance costs	1.2.3	3,032	1,822	(1,210)	(39.91%)
Depreciation, amortisation & impairment	1.2.4	40,660	44,514	3,854	9.48%
Net loss - equity accounted council businesses	1.2.5	0	1,034	1,034	100.00%
Total operating expenses		**165,603**	**176,567**	**10,964**	**6.62%**

1.2.1 Employee costs ($2.0M increase)

Employee costs include salary and wages together with all associated labour related on-costs such as allowances, leave entitlements and the Superannuation Guarantee Charge (SGC). It also includes the impact of Enterprise Bargaining Agreements, general salary increments, the impact of changing employee numbers and associated costs resulting from changes in grant funding.

During 2026/27 employee costs are forecast to increase to $51.8M compared to $49.8M in 2025/26, which is an overall increase of $2.0M or 4.03%. In addition to enterprise agreement wage increases this increase includes outcomes from organisational structural changes, and changes in capitalisation levels of staff time.

1.2.2 Materials, contracts and other expenses ($5.3M increase)

Materials, contracts and other expenses include purchases of consumables that are used throughout the Council for the provision of services. It includes utility costs and works and services which the Council sources externally to allow the Council to perform its operations. It encompasses a broad range of expense items including contributions to community groups, advertising, insurance, legal advice, motor vehicle registrations and numerous other miscellaneous expenses.

The budgeted amount for materials, contracts and other expenses is forecast for 2026/27 at $77.4M compared to $72.1M in 2025/26. This is an increase of $5.3M or 7.32%. Major increases in expenditure include waste management $2M, recreation services $749k, park maintenance $712k, elections $510k, and other operating projects of $1.2M.

Budgeted financial statements and analysis 2026/27

1.2.3 Finance costs ($1.2M decrease)

Borrowing costs relate to interest charged by financial institutions on funds that have been borrowed by the Council.

Interest costs of $1.8M for 2026/27 reflect a decrease of $1.2M or 39.91% compared with $3M in 2025/26. The decrease is the result of utilising Local Government Finance Authority (LGFA) credit foncier rates, instead of Deloitte Access Economics variable mortgage rates, as the LGFA rates are more realistic to Council's requirements.

1.2.4 Depreciation, amortisation and impairment ($3.9M increase)

Depreciation is an accounting measure which measures the usage of the Council's infrastructure such as roads and drains and property, plant and equipment over the estimated effective useful life of the assets.

In 2026/27 the forecast amount of depreciation is $44.5M compared to $40.7M for 2025/26. This is an overall increase of $3.9M or 9.48%, which reflects the impacts of new assets coming on stream and the revaluation of existing assets.

1.2.5 Net loss – equity accounted Council businesses ($1.0M increase)

Net loss – equity accounted Council businesses is the recognition of the City of Salisbury's share of the budgeted deficit that the Northern Adelaide Waste Management Authority (NAWMA) Regional Subsidiary is budgeting for 2026/27, which is forecasted to increase by $1,034k.



Functional presentation of the Budget

In this section of the Long-Term Financial Plan and Annual Business Plan the Operating Budget has been presented using a functional view.

Full cost

The City of Salisbury has a legislative obligation, under the Local Government (financial management regulations) 2011 that requires councils to ensure that externally provided financial information is made available on a full cost basis.

Full cost attribution is effectively a system under which all costs, including indirect and overhead costs, are allocated to a function, activity or program on a reliable and consistent basis. In other words, full cost attribution seeks to determine the true cost of any function of Council by allocating indirect costs, including administration and management costs, to Council services.

The most prevalent reason to provide financial information on full cost basis is that knowing and understanding the full cost of a service is essential information required in order for Council to continue to effectively manage and administer the City of Salisbury's budget.

Functional presentation of the Budget

The presentation of the Budget has been aligned with the City of Salisbury's Planning Framework; that is the City Plan 2040. This Planning Framework is structured around four Key Directions; A welcoming and liveable city, A sustainable city, A growing city that creates new opportunities and Innovation and Business Development.
The various Council services are presented in accordance with the Key Direction they are related to. This has the effect of demonstrating the contribution each service area will achieve in working towards the goals outlined under each direction, as well as presenting key service levels and costs associated with the performance of these services.

Budget Summary by Full Cost
2025/26 Budget

Operating budget by key direction	2025/26				
	Direct cost $000's	Attributed cost $000's	Full cost $000's	Funding $000's	Net $000's
A welcoming and liveable city					
Community Development	2,487	618	3,105	23	3,082
Library Services	5,320	4,394	9,714	669	9,046
Community Centres	2,391	1,357	3,748	290	3,458
Recreation Services	2,766	116	2,882	83	2,799
Community Sport and Club Facilities	2,853	2,612	5,465	-	5,465
Community Diversity and Inclusion	5,703	3,019	8,722	4,175	4,547
Cemetery	836	25	861	824	37
Food and Health Regulation	1,223	539	1,762	338	1,424
Community Compliance Services	809	469	1,279	393	886
Dog and Cat Management	2,036	640	2,676	1,370	1,306
Crime Prevention and Repair	325	-	325	-	325
Street Lighting	3,255	83	3,338	-	3,338
Total a welcoming and liveable city	**30,007**	**13,871**	**43,878**	**8,164**	**35,714**
A sustainable city					
City Infrastructure	6,594	(1,841)	4,753	582	4,171
Water Management	5,647	8,278	13,925	2,879	11,046
Waste Management	22,335	-	22,335	293	22,042
Parks and Landscapes	23,522	15,334	38,856	100	38,757
Total a sustainable city	**58,098**	**21,771**	**79,869**	**3,854**	**76,015**
A growing city that creates new opportunities					
Economic Development	1,585	499	2,083	59	2,025
Development Services	3,579	1,898	5,477	1,409	4,068
Urban Planning and Development	2,098	219	2,317	1,001	1,316
Roads	3,504	13,591	17,095	5,512	11,583
Footpaths	1,751	3,007	4,758	-	4,758
Total a growing city that creates new opportunities	**12,517**	**19,213**	**31,730**	**7,980**	**23,750**
Innovation and business development					
Innovation and business development	20,899	(18,086)	2,814	743	2,070
Council	3,297	(401)	2,897		2,897
Sundry *	40,785	(36,369)	4,416	10,572	(6,156)
Total innovation and business development	**64,982**	**(54,855)**	**10,126**	**11,315**	**(1,189)**
Rates revenue				**138,176**	**(138,176)**
Total operating surplus/ (deficit)	**165,603**		**165,603**	**169,489**	**3,886**

* Sundry expenditure is primarily depreciation, with income being untied grant funding.

Budget Summary by Full Cost
2026/27 Budget

Operating budget by key direction	2026/27				
	Direct cost $000's	Attributed cost $000's	Full cost $000's	Funding $000's	Net $000's
A welcoming and liveable city					
Community Development	2,512	660	3,172	20	3,152
Library Services	6,046	4,509	10,555	638	9,917
Community Centres	2,384	1,504	3,888	307	3,582
Recreation Services	3,125	119	3,244	853	2,391
Community Sport and Club Facilities	2,886	2,942	5,827	-	5,827
Community Diversity and Inclusion	5,873	3,076	8,949	3,811	5,138
Cemetery	835	26	861	800	61
Food and Health Regulation	1,285	560	1,845	348	1,497
Community Compliance Services	941	501	1,442	404	1,038
Dog and Cat Management	2,424	644	3,069	1,410	1,659
Crime Prevention and Repair	315	-	315	-	315
Street Lighting	3,632	85	3,717	-	3,717
Total a welcoming and liveable city	**32,258**	**14,626**	**46,885**	**8,590**	**38,294**
A sustainable city					
City Infrastructure	5,938	(1,058)	4,880	591	4,289
Water Management	6,442	9,368	15,810	3,586	12,225
Waste Management	24,527	-	24,527	365	24,162
Parks and Landscapes	23,384	16,195	39,580	104	39,476
Total a sustainable city	**60,291**	**24,506**	**84,797**	**4,645**	**80,151**
A growing city that creates new opportunities					
Economic Development	1,836	600	2,436	192	2,244
Development Services	4,118	1,970	6,088	1,450	4,638
Urban Planning and Development	2,193	236	2,428	1,042	1,386
Roads	3,627	15,257	18,884	4,825	14,060
Footpaths	1,603	3,386	4,989	-	4,989
Total a growing city that creates new opportunities	**13,376**	**21,449**	**34,825**	**7,508**	**27,316**
Innovation and business development					
Innovation and business development	22,746	(19,465)	3,281	745	2,536
Council	4,078	(416)	3,663	-	3,663
Sundry *	43,817	(40,700)	3,117	9,030	(5,913)
Total innovation and business development	**70,641**	**(60,580)**	**10,061**	**9,775**	**286**
Rates revenue				**146,965**	**(146,965)**
Total operating surplus/ (deficit)	**176,567**		**176,567**	**177,484**	**917**

* Sundry expenditure is primarily depreciation, with income being untied grant funding.

A welcoming and liveable city



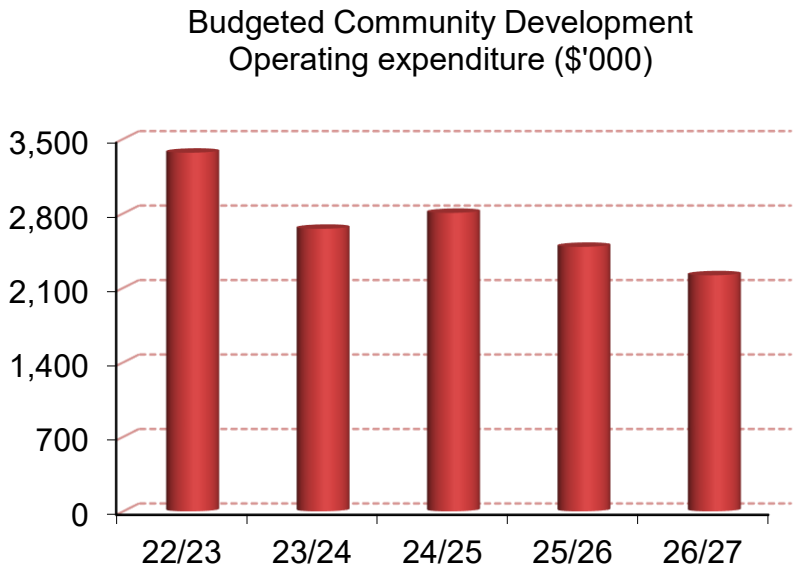
Diverse housing types in the City of Salisbury.

Community development

Community development contains the following service areas, activities and service levels

Service areas	Activities and service levels
Community development administration Executive Management, support and leadership of the Community Development Department.	Leadership and accountability for the outcomes of the Community Development department
Community grants Management and allocation of the Community Grants Program.	Responding to applications received from community and sporting organisations.
Community planning *Sport and recreation* Open space, recreation, leisure and sports development for the City for community wellbeing. *Cultural development* Address the cultural development needs of the community that lives, works, studies and recreates within the City. *Social Policy* Undertakes research and develops policy, strategy, programs and partnerships in relation to Community Wellbeing. *Events* Deliver a range of events across the city to encourage community participation, activate the City and celebrate a range of interests.	• Research and develop policy and program delivery • Deliver, manage and develop open space, sport and recreation and place activation across the City • Deliver a cultural program of events, exhibitions and celebrations • Collaborate with organisations and businesses to support cultural activities • Deliver cultural and intercultural social participation groups • Deliver major intercultural event: Harmony Week celebration • Collaborate with cultural community leaders to research community needs via SICA and SISA • Participate in cultural development networks • Develop, implement and review the Reconciliation Action Plan, Community Safety, Public Health, Homelessness, Open Space and Social Infrastructure • Curate and deliver a range of events across the City • Establish and implement Universal Design Guidelines • Communication Access accreditation for customer experience and library teams

Community development



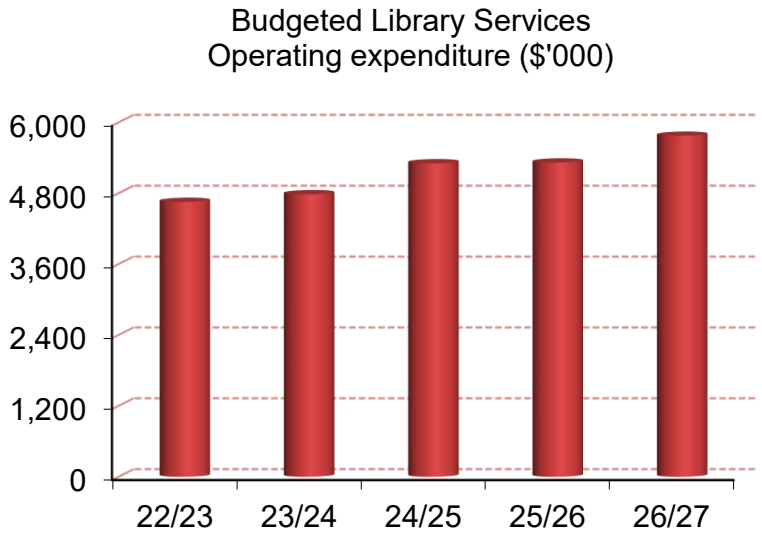
	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Community development administration	1,075	1,126
Community grants	240	240
Community planning	1,172	1,146
Direct expenditure	**2,487**	**2,512**
Full cost attribution	**618**	**660**
Total expenditure	**3,105**	**3,172**
Income		
Community planning	23	20
Total income	**23**	**20**
Net impact to council		
Community development administration	1,075	1,126
Community grants	240	240
Community planning	1,150	1,126
Full cost attribution	**618**	**660**
Total net impact to council	**3,082**	**3,152**

Library services

Library services contains the following service areas, activities and service levels

Service areas	Activities and service levels
Building maintenance libraries Council's building maintenance program ensures that our library facilities are maintained to the agreed service level.	• Maintenance of building structures including general repairs and programmed maintenance, with specific priority responses for electrical and plumbing services
Library administration and policy Provides for the management and associated support staff for the function of the library services.	• Manage library branch services, library information and access and collections effectively in line with arrangements through the Libraries Board of South Australia
Library branch services Services are offered at five strategic locations which include a wide-ranging collection, public internet and wi-fi, library of things, Justice of the Peace, local and family history, Home Library and a variety of spaces for community use.	• 534,000 visits • 34,000 PC bookings • 23,000 Justice of the Peace visits • 3,500 Hub After Dark visits
Library information and access Oversee the operational management of library specific technologies and manage library collections that ensure the provision of and access to resources that meet the needs of the community.	• 28,000 library members • 550,000 physical loans • 106,000 digital loans
Community programs Deliver a range of programs across sites and neighbourhoods that align with the needs of the community including literacy, science, technology, engineering and mathematics (STEM), health and wellbeing and employment skills.	• 41,000 attendees at 1,600 programs • Highlights include the Salisbury Author Series, Author Market and Libraries Alive After Dark • Successful partnerships developed with Sonder for the Social Worker in Libraries program and the Adelaide Symphony Orchestra

Library services



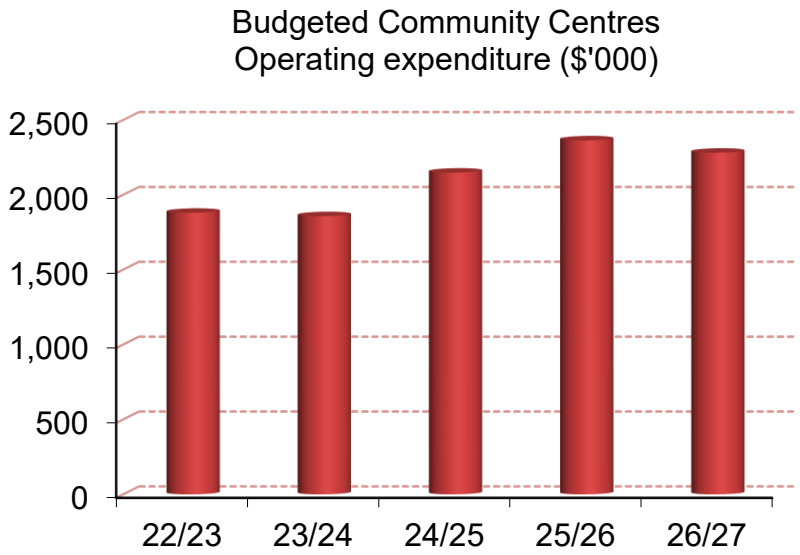
	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Building maintenance libraries	121	196
Library administration and policy	384	745
Library branch services	3,202	3,443
Library information and access	946	898
Community programs	668	765
Direct expenditure	**5,320**	**6,046**
Full cost attribution	**4,394**	**4,509**
Total expenditure	**9,714**	**10,555**
Income		
Library administration and policy	420	416
Library branch services	107	111
Library information and access	116	82
Community programs	26	30
Total income	**669**	**638**
Net impact to council		
Building maintenance libraries	121	196
Library administration and policy	(37)	330
Library branch services	3,095	3,332
Library information and access	830	816
Community programs	642	735
Full cost attribution	**4,394**	**4,509**
Total net impact to council	**9,046**	**9,917**

Community centres

As part of Community Capacity and Learning Division, community centres sits in the Neighbourhood Team and contain the following service areas, activities and service levels

Service areas	Activities and service levels
Building maintenance community centres Council's building maintenance program ensures that our library facilities are maintained to the agreed service level.	• Maintenance of building structures including general repairs and programmed maintenance, with specific priority responses for electrical and plumbing services
Community centres Deliver learning and engagement activities for all ages across nine Community Centres, including Twelve25 Youth Centre and the St Kilda Hall, in neighbourhoods across Salisbury. Services and programs delivered in sites and neighbourhoods foster resilience, promote wellbeing, enhance social connections and develop skills. Funding from Government grants, volunteer contributions and strategic partnerships continue to be strong drivers for successful, responsive and cost-effective service delivery.	• 149,000 attended programs • 145 residents engaged in Neighbour Day • 2,000 attendees and 70 stalls at the Mawson Market • 120 attended the ROAR 2025 Youth Summit with 350 at the Youth Market • Launched the Hive Community Resource Hub at Burton • Secured funding through the DHS Community Neighbourhood Development (CND) Program

Community centres



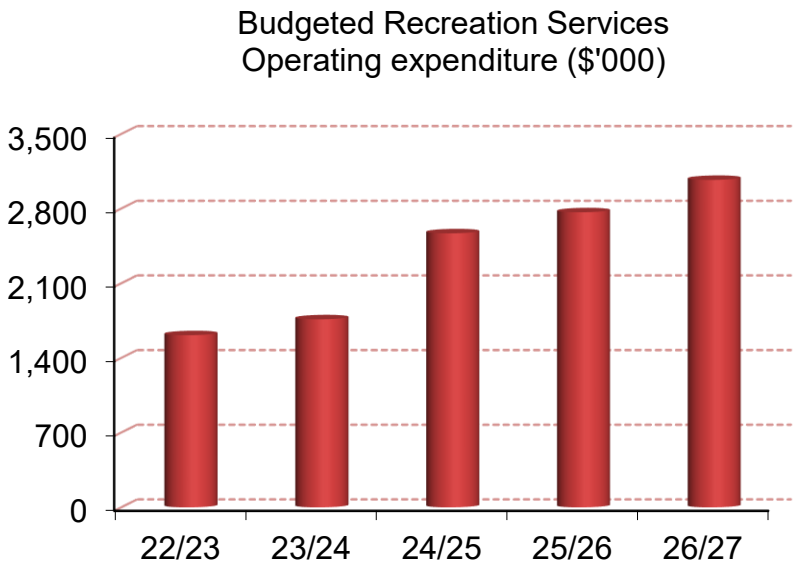
	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Building maintenance community centres	606	688
Community centres	1,785	1,697
Direct expenditure	**2,391**	**2,384**
Full cost attribution	**1,357**	**1,504**
Total expenditure	**3,748**	**3,888**
Income		
Community centres	290	307
Total income	**290**	**307**
Net impact to council		
Building maintenance community centres	606	688
Community centres	1,495	1,390
Full cost attribution	**1,357**	**1,504**
Total net impact to council	**3,458**	**3,582**

Recreation services

Recreation services contains the following service areas, activities and service levels

Service areas	Activities and service levels
Building maintenance Council's building maintenance program ensures that our library facilities are maintained to the agreed service level.	• Maintenance of building structures including general repairs and programmed maintenance, with specific priority responses for electrical and plumbing services
Recreation Services Contract City of Salisbury provides recreation services through an outsourced business model. Services are provided as follows: <u>Ingle Farm Recreation Centre</u> A multi-purpose sporting complex providing opportunities for a variety of sporting and recreational activities. <u>Gardens Recreation Centre</u> In addition to providing sports and recreation activities, hosts local sports clubs and holds community events such as the annual Craft Fair and Hobby Fair. <u>Salisbury Recreation Precinct</u> Salisbury Aquatic Centre features year-round indoor pool and health facilities and outdoor pool and leisure facilities. The site also includes premier tennis courts surfaced to Australian Open standards and a dedicated Road Safety Park. <u>Little Para Golf Course</u> A 9-hole, par 3 course, with full length driving range, Shanx mini golf course, clubhouse, pro-shop and BBQ area.	• Partners with recreation services providers to deliver sport and recreation programs and services in Council's recreational facilities • Player visits: 21,000 pa • Average teams registered: 110 pa • Player visits: 43,000 pa • Teams registered: 240 pa • Previous customer visits: 400,000 pa • Rounds: 22,000 pa (Golf) 12,000 pa (Shanx) • Driving range buckets: 15,000 pa
Bridgestone Athletics Centre A modern track and field sports facility, housing 3 athletics clubs, hosting school athletic carnivals, equipped with indoor facilities supporting these activities.	• Attendances: 100,000 pa

Recreation services



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Building maintenance	389	470
Recreation services contract	2,116	2,430
Bridgestone athletics centre	262	225
Direct expenditure	**2,766**	**3,125**
Full cost attribution	**116**	**119**
Total expenditure	**2,882**	**3,244**
Income		
Bridgestone athletics centre	27	38
Recreation services contract	56	816
Total income	**83**	**853**
Net impact to council		
Building maintenance	389	470
Recreation services contract	2,060	1,614
Bridgestone athletics centre	235	187
Full cost attribution	**116**	**119**
Total net impact to council	**2,799**	**2,391**

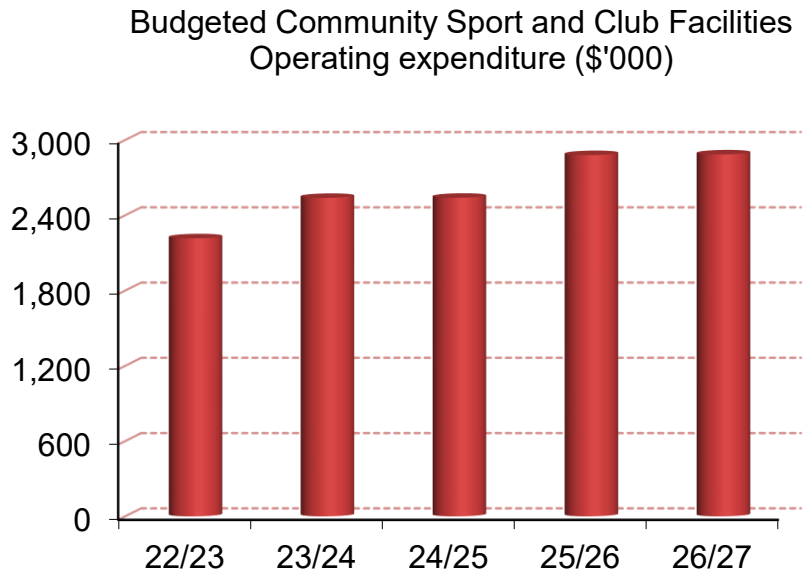
Community sport and club facilities



Community sport and club facilities contains the following service areas, activities and service levels

Service areas	Activities and service levels
Building maintenance sport and community facilities Council's building maintenance program ensures that our sport and community facilities are maintained to the agreed service level.	• Maintenance of building structures including general repairs and programmed maintenance, with specific priority responses for electrical and plumbing services.
Sportsfield cutting Council undertakes scheduled treatment of our sport fields to ensure that they are fit for use. This includes monthly independent risk assessments to ensure that the playing surface is safe for use. Council maintains the turf quality through its turf renovation and grass cutting programs.	Maintained to standards to ensure the playing surfaces are 'fit for use' for the sport being played • 32 sites comprising 61 fields (80ha of sporting surfaces) • Turf renovation, grass cutting, pest and weed control, turf cricket wicket maintenance (preparation, annual covering and uncovering of concrete wickets), goal post installation/ removal, maintenance and ground condition audits. • Premier sporting grounds will be maintained to achieve Turf Quality Visual Standards (TQVS) of 2.

Community sport and club facilities



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Building maintenance sport and community facilities	888	906
Sportsfield cutting	1,965	1,980
Direct expenditure	**2,853**	**2,886**
Full cost attribution	**2,612**	**2,942**
Total expenditure	**5,465**	**5,827**

Net impact to council		
Building maintenance sport and community facilities	888	906
Sportsfield cutting	1,965	1,980
Full cost attribution	**2,612**	**2,942**
Total net impact to council	**5,465**	**5,827**

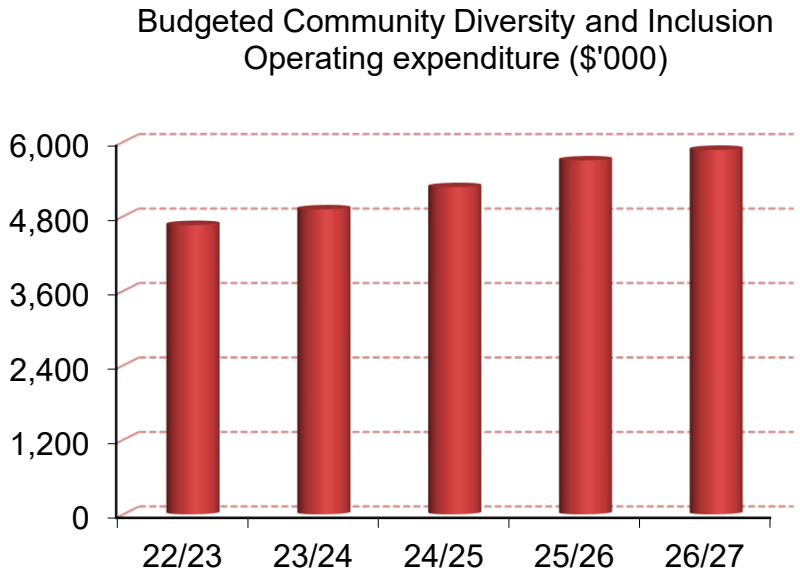
Community diversity and inclusion

Community diversity and inclusion contains the following service areas, activities and service levels

Service areas	Activities and service levels
Aged care policy, planning and coordination – includes homelessness, community safety, intercultural access and inclusion Promotion of an ability and inclusion, age friendly, intercultural Salisbury where all have the opportunity to be involved in community life.	• 6,000 Salisbury Seniors Magazines distributed (3 editions) pa • Monthly events and wellbeing communications across media platforms • Strategic direction for homelessness and community safety • Implementation of proactive community safety and homelessness interventions Between 1500 and 2000 residents within the City of Salisbury accesses specialist homelessness services annually. The City of Salisbury plays a vital role in the local homelessness services ecosystem by: • enforcing illegal camping by-law infringements (approximately 120 customer requests received per year) • assisting with the connection of residents experiencing homelessness to services through information sharing with services (management of a by-name-list), the Social Work in Libraries program, assertive outreach, hosting service's co-location at the Salisbury community hub and other related activities • convening and chairing the quarterly Salisbury homelessness services network with key government appointed homelessness services (Homelessness Alliance, SA Housing Trust, Centrelink, SA Health, SAPOL) • advocating for vulnerable residents with homelessness services
Volunteer Services Leads the end-to-end management of the volunteer lifecycle, including recruitment, onboarding, compliance checks, corporate induction and training coordination, and recognition activities. The team provides guidance	• 265 active volunteers • 45,835 volunteer hours • 40% of our workforce are volunteers

Service areas	Activities and service levels
to staff who supervise volunteers, maintains volunteer data and records, and supports consistent, safe, and high-quality volunteer involvement across the organisation.	
Health and inclusion Community health and wellbeing research, community and stakeholder engagement, projects, policy and strategy development; access and inclusion; mental wellbeing and resilience; aged friendly cities and intercultural communities. Translates community needs into Council direction.	• Salisbury Seniors Alliance (SSA) • Salisbury Intercultural Community Alliance (SICA) • Salisbury Intercultural Strategic Alliance (SISA) • Disability Access and Inclusion Network (DAIN) • Framework and Strategic Plans • Council of Europe Intercultural Cities Network and Welcoming Cities Network accreditation, WHO Age Friendly Cities, Refugee Welcome Zone
Salisbury Home and Community Services - includes Commonwealth Home Support Program (CHSP), City of Salisbury funded programmes and Care Finder Housing Support Program Delivery of in-home support, community-based social and nutritional programs, transport services, and housing assistance to older people to remain living independently within the community.	• 2800 individual residents supported • 130 volunteers • Panel of contractors - 40 to 50 • 8,800 hours of domestic assistance (CHSP contract to deliver 7,430 hours pa) • 87,000 hours of group social support (CHSP contract to deliver 76,192 hours pa) • 200 - 500 hours of accompanied activities and individual social support. (CHSP contact to deliver 500 hours pa) • 17,000 - 20,000 meals (CHSP contract to deliver 20,063 meals pa) • 10,000 transport trips (CHSP contract to deliver 6672 trips pa) • $77,000 - $80,000 of home adjustments (CHSP contract to deliver $77,600 pa) • 5,400 hours of home maintenance and gardening (CHSP contract to deliver 3,500 hours pa) • 60-70 people supported through the Care Finder Housing Support Program

Community diversity and inclusion



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Aged care policy planning and coordination	578	647
Volunteer services	266	280
Health and inclusion	281	294
Salisbury home and community services	4,578	4,653
Direct expenditure	**5,703**	**5,873**
Full cost attribution	**3,019**	**3,076**
Total expenditure	**8,722**	**8,949**
Income		
Salisbury home and community services	4,175	3,811
Total income	**4,175**	**3,811**
Net impact to council		
Aged care policy planning and coordination	578	647
Volunteer services	266	280
Health and inclusion	281	294
Salisbury home and community services	403	842
Full cost attribution	**3,019**	**3,076**
Total net impact to council	**4,547**	**5,138**

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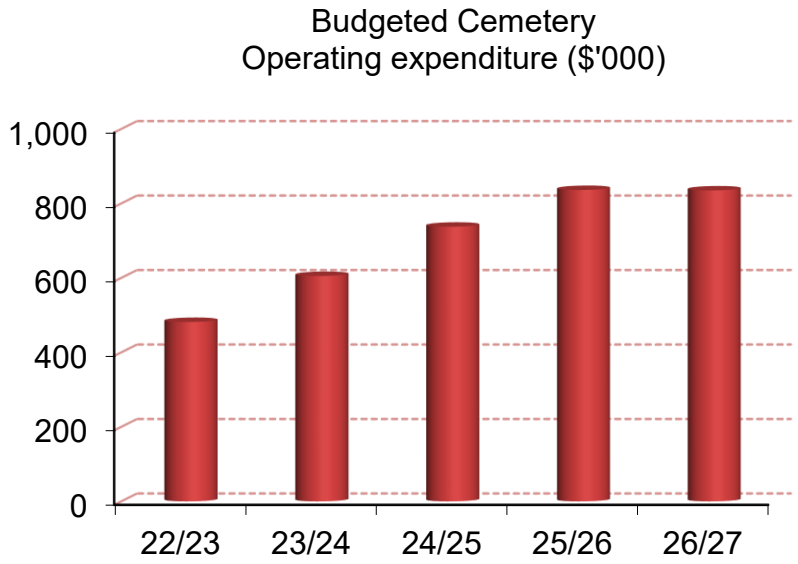
Cemetery

Cemetery contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Salisbury Memorial Park Cemetery Administer the Salisbury Memorial Park in accordance with the Burial and Cremation Act 2013	• Provide exceptional and empathetic customer service to those requiring a final resting place for loved ones • Oversee the management of the Chapel of the Holy Family Mausoleum
<u>Salisbury Mausoleum</u> Entombment within a crypt or placement of ashes within dedicated cremation niche walls.	• Entombments: four
<u>Lawn Burials</u> In ground burial services.	• Standard burials: 80 to 90 pa
<u>Vault burials</u> Below ground burial with concrete walls surrounding the burial plot preventing any contact with the earth (as preferred by a variety of religious denominations).	• Vault burials: three pa
<u>Inurnments</u> The burial of cremated remains within the Rose Garden, Shrub Garden, Rotunda, Water Feature or sealed in one of the cemetery's niche walls.	• Inurnments: 80 pa
<u>Licences</u> Licences for burial/inurnment are required under the Local Government Act and can be purchased on an as needed or pre-need basis.	• Licence sales: 80 pa

Cemetery



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Salisbury memorial park cemetery	836	835
Direct expenditure	**836**	**835**
Full cost attribution	**25**	**26**
Total expenditure	**861**	**861**
Income		
Salisbury memorial park cemetery	824	800
Total income	**824**	**800**
Net impact to council		
Salisbury memorial park cemetery	13	35
Full cost attribution	**25**	**26**
Total net impact to council	**37**	**61**

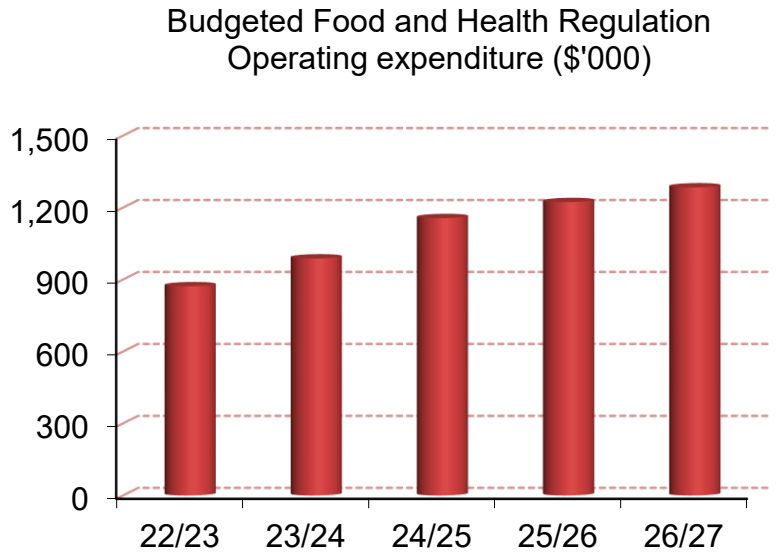
Food and health regulation



Food and health regulation contains the following service areas, activities and service levels

Service areas	Activities and service levels
Food and Health Act administration Council provides a range of services that aim to protect and promote a high standard of public and environmental health, through the administration and enforcement of provisions under the following legislation: • SA Public Health Act • Food Act • Environment Protection Act • Local Nuisance and Litter Control Act • Supported Residential Facilities Act	• Food premises inspection: 750 pa • Food safety audits: 40 pa • Food complaint investigations: 60 pa • Health premises inspections: 50 pa • Complaints and customer requests ➢ Public and environmental health 100 pa ➢ Local Nuisance and Litter Control Act: 580 pa • High risk manufactured water system registrations: 60 pa • Swimming pool inspections 20 pa • Licensing of supported residential facility: 1
Immunisation Council provides an immunisation program to prevent the occurrence and spread of notifiable diseases, as required under the SA Public Health Act.	• Vaccines administered at free clinics: 1,300 pa • Vaccines administered through school's program: 3,500 pa • Target of 95% immunisation rate by 60 months old consistent with State/Federal aspirational targets

Food and health regulation



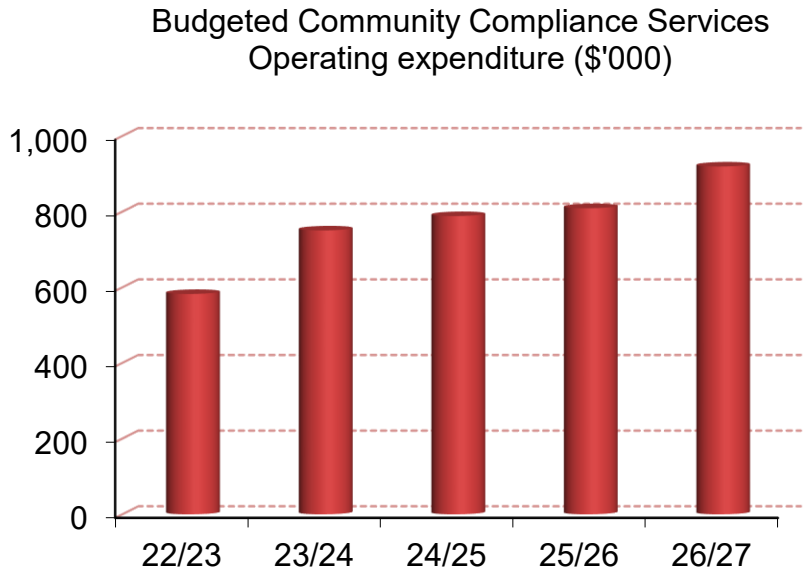
	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Food and health act administration	1,012	1,067
Immunisation	212	217
Direct expenditure	**1,223**	**1,285**
Full cost attribution	**539**	**560**
Total expenditure	**1,762**	**1,845**
Income		
Food and health act administration	184	190
Immunisation	154	158
Total income	**338**	**348**
Net impact to council		
Food and health act administration	828	877
Immunisation	58	59
Full cost attribution	**539**	**560**
Total net impact to council	**1,424**	**1,497**

Community compliance services

Community compliance services contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Community compliance services Regular patrols of streets and public car parks to ensure that community members are complying with applicable parking and road rules legislation to: • enhance and protect the safety of pedestrians and road users, • minimise traffic congestion, and • ensure adequate and equitable car parking is available for customers in shopping precincts by ensuring turnover of parking. Aims to improve the safety and amenity of the area through the effective enforcement of the relevant sections of the Local Government Act, Bylaws and Local Nuisance and Litter Control Act applicable to the section. Undertake activities required for the development and effective operations of the responsibilities for bushfire management and planning. Improve the safety and amenity of the area through the effective enforcement and administration of the relevant sections of the Fire and Emergency Services Act required for the effective control and reduction of risks from fuel hazards on private properties. Issue burning and hot works permits and ensure all applicants take appropriate action to burn as per permit conditions.	• Parking, expiations and warnings: 4,500 pa • Abandoned vehicles: 650 pa • Backyard burning: 80 pa • Footpath trading permits: 40 pa • Other animal and bird nuisances: 150 pa • Littering: 550 pa • Noise and environmental nuisances: 170 pa • Fuel hazard (overgrown properties) inspections: 3,200 pa • Burning permits: 50 pa

Community compliance services



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Community compliance services	809	941
Direct expenditure	**809**	**941**
Full cost attribution	**469**	**501**
Total expenditure	**1,279**	**1,442**
Income		
Community compliance services	393	404
Total income	**393**	**404**
Net impact to council		
Community compliance services	417	537
Full cost attribution	**469**	**501**
Total net impact to council	**886**	**1,038**

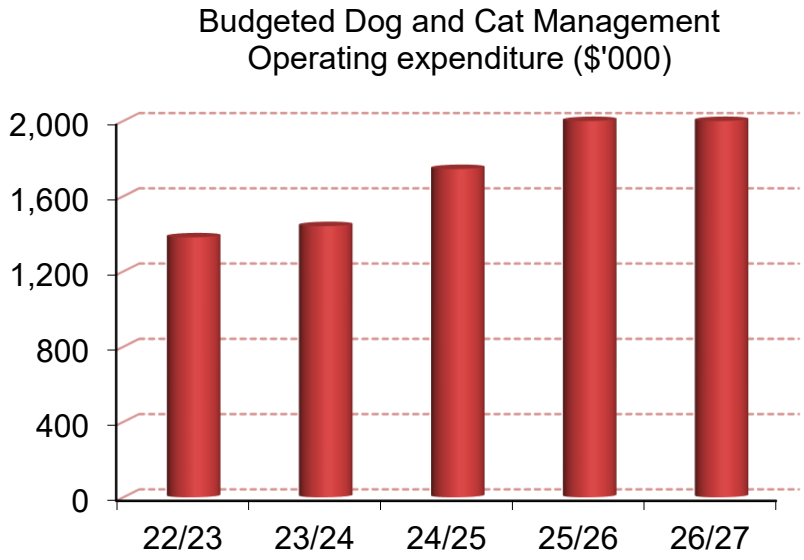
Dog and cat management



Dog and cat management contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Animal control Administering the Dog and Cat Management Act to ensure that community members are complying with legislative requirements and implementing strategies and actions that encourage responsible dog and cat ownership, increase public safety and enhance the amenity and environment, reduce public and environment nuisances from dogs and cats and to ensure Council delivers effective and efficient dogs and cats management services.	• Registered dogs: 24,000 pa • Dogs wandering at large: 850 pa • Dogs impounded: 400 pa • Dog attack investigations: 50 pa • Dog noise and nuisance complaints: 150 pa • Property visits as part of a dog registration survey: 10,000 pa • Inspections of premises with guard dogs: 10 pa • Bylaw exemptions for keeping more than two dogs: 150 pa • Provision of eleven dog friendly parks and ten small dog parks • Cat nuisance investigations and trapping: 120 pa • Operate and maintain the Pooraka Pound in partnership with the City of Tea Tree Gully • Dogs adopted from the pound 25pa

Dog and cat management



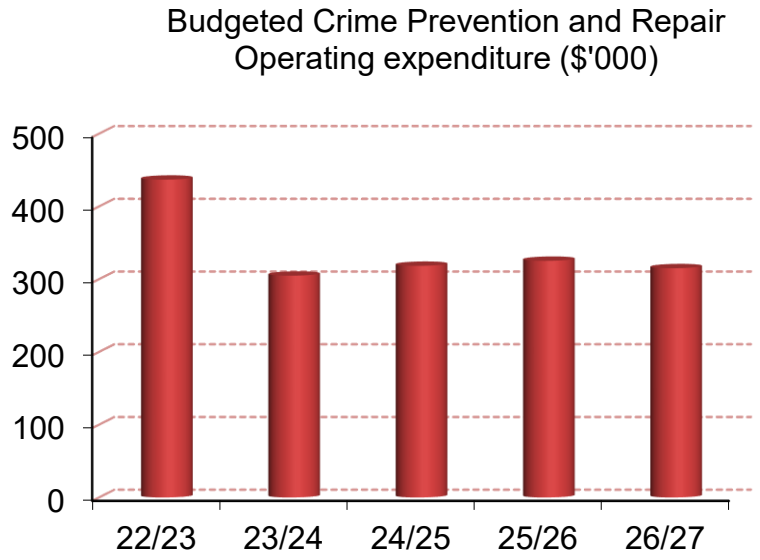
	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Animal control	2,036	2,424
Direct expenditure	**2,036**	**2,424**
Full cost attribution	**640**	**644**
Total expenditure	**2,676**	**3,069**
Income		
Animal control	1,370	1,410
Total income	**1,370**	**1,410**
Net impact to council		
Animal control	666	1,015
Full cost attribution	**640**	**644**
Total net impact to council	**1,306**	**1,659**

Crime prevention and repair

Crime prevention and repair contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Building maintenance graffiti Council's building maintenance program provides for the removal of graffiti from all Council owned buildings and infrastructure. This service is delivered via both Council staff and volunteers.	• Priority one – offensive: removal within 24 hours • Priority two – removal within 20 days

Crime prevention and repair



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Building maintenance graffiti	325	315
Direct expenditure	**325**	**315**
Full cost attribution		
Total expenditure	**325**	**315**

Net impact to council		
Building maintenance graffiti	325	315
Full cost attribution		
Total net impact to council	**325**	**315**

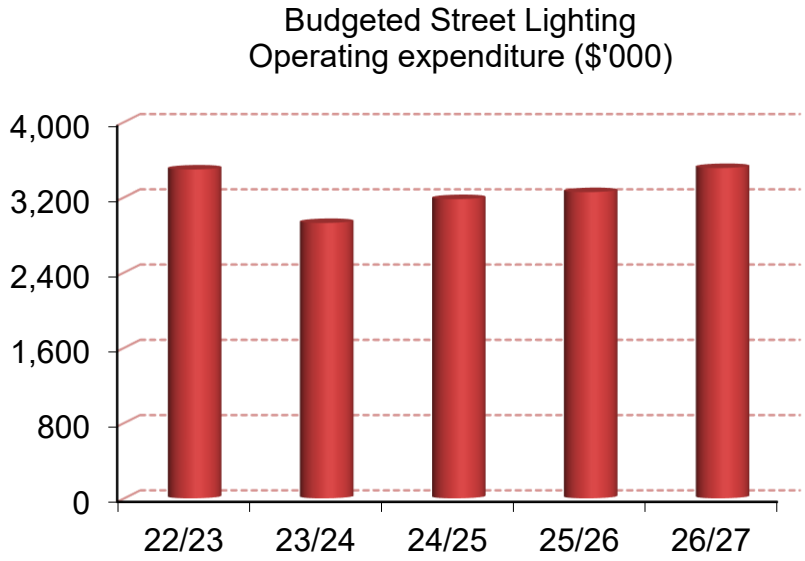
Street lighting



Street lighting contains the following service areas, activities and service levels.

Service areas	Service levels
Lighting There are over 16,000 streetlights within the City that are maintained by SA Power Networks. There are 4,400 Council owned streetlights in suburbs that include Mawson Lakes, Walkley Heights, Gulfview Heights, Springbank Waters and John Street Salisbury. Council is responsible for the maintenance of these lights. Council also owns and is responsible for the maintenance of 830 mains powered lights in total and a further 120 solar lights.	• Ongoing reviews occur on the adequacy of existing street lighting to identify needs for upgrading of infrastructure with respect to on ground lux levels and associated classification • Ensure public lighting is of suitable type, with the General Classification of PR5 for pedestrian access on street and PP5 for new shared use paths. Crime, crash, and community data is used to assess the correct street and reserve lighting classification • Replacement of defective lights and repairs of damaged infrastructure is undertaken upon community request through council customer service or SAPN portal • The Public Lighting Renewal Program is an annual program that proactively replaces public lighting assets and installs infill lighting.

Street lighting



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Lighting	3,255	3,632
Direct expenditure	**3,255**	**3,632**
Full cost attribution	**83**	**85**
Total expenditure	**3,338**	**3,717**
Net impact to council		
Lighting	3,255	3,632
Full cost attribution	**83**	**85**
Total net impact to council	**3,338**	**3,717**

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A sustainable city



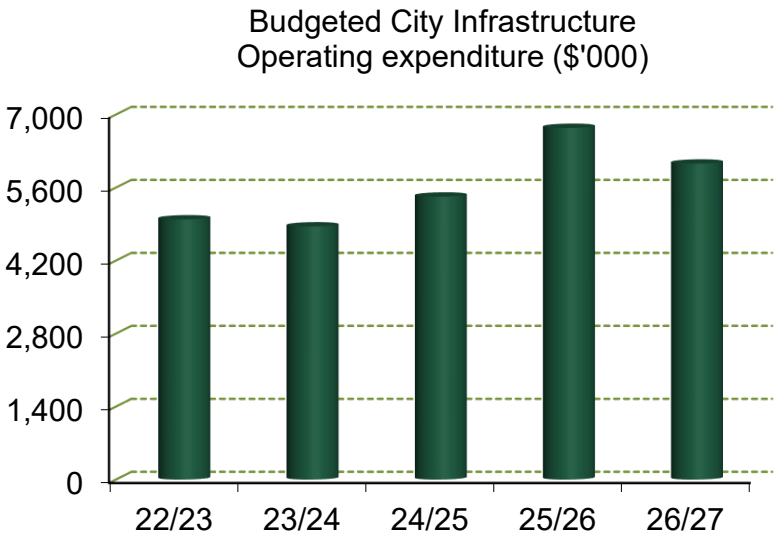
Community Tree Planting Day 2022
at Little Para River Corridor.

City infrastructure

City infrastructure contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Infrastructure delivery and design Provides for building, civil and landscape infrastructure design and construction.	• Design and delivery of building, civil and landscape projects • Delivers Council's annual infrastructure program • Administration and contract management of Council's infrastructure projects
City infrastructure administration Leadership, management and administration of City infrastructure.	• Overall departmental support and governance in delivering corporate objectives
Engineering assets and systems Provides for strategic infrastructure management, including asset management, infrastructure planning and landscape / civil engineering program and project development.	Planning, development, management: • Civil engineering infrastructure, including roads, kerbing, drainage, bridges and boardwalks, ornamental lakes, marine structures • Traffic management • Stormwater Management Plans • Council's asset management system • Strategic asset management and Strategic Asset Management Plan
Security services Management and oversight of Council's physical security systems.	• Management of passive security surveillance systems across the City • Security at Council facilities and events
Operations centre accommodation Operating costs of the Operations Centre.	• Maintenance and operational costs associated with the Operations Centre
Urban, recreation and natural assets Management of urban assets, natural assets and recreational assets. Energy management, environmental management, waste management planning, education (Green Adelaide), facilities management, verge management	• Urban assets, including buildings, street and pathway lights, footpaths, trails, electrical assets, verge management and landscapes • Recreational assets, including sporting fields, built sporting surfaces, sports lights, fixed sporting assets, play spaces. • Natural assets, including, tree management and biodiversity, water course (riparian zone) management • Salisbury Hub facilities management • Environmental management including waste management and contaminated land management, groundwater monitoring • Management of lease and licence arrangements with sporting and community clubs • Energy management

City infrastructure



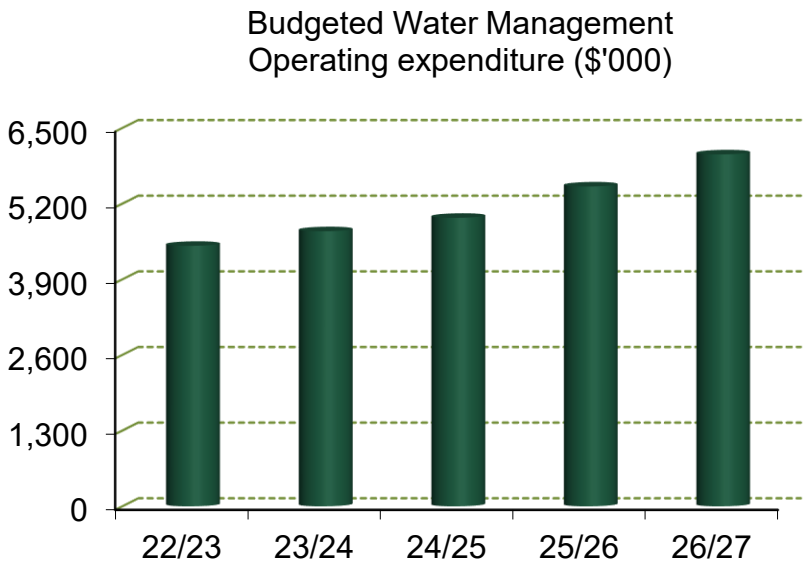
	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Infrastructure delivery & design	1,153	522
City infrastructure administration	1,265	1,314
Engineering assets & systems	893	759
Security services	1,315	1,327
Operations centre accomodation	353	347
Urban, recreation & natural assets	1,615	1,670
Direct expenditure	**6,594**	**5,938**
Full cost attribution	**(1,841)**	**(1,058)**
Total expenditure	**4,753**	**4,880**
Income		
Security services	15	35
Engineering assets & systems	275	215
Urban, recreation & natural assets	292	341
Total income	**582**	**591**
Net impact to council		
Infrastructure delivery & design	1,153	522
City infrastructure administration	1,265	1,314
Engineering assets & systems	618	543
Security services	1,315	1,292
Operations centre accomodation	353	347
Urban, recreation & natural assets	1,322	1,329
Full cost attribution	**(1,841)**	**(1,058)**
Total net impact to council	**4,186**	**4,289**

Water management

Drainage and water management contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Drainage systems Drainage and flood management covers stormwater runoff quantity and quality management services. It manages risks to the community from frequent and rare flood events. The Drainage Asset Management Plan provides management of drainage infrastructure, including new capital, renewal and maintenance for maintenance and cleaning of water quality measures, clearing of underground pipes from obstructions, desilting, debris/vegetation removal and repair of open drains and river reaches, servicing of flood detention dam penstocks, cleaning of all roadside entry pits, desilting blocked drains, and inspection and maintenance of flood control dams.	• Over 140 rubbish collection devices kept at less than 25% full of rubbish • Service 14,000 side entry pits on a 5-year cycle • Continual inspection and cleanout of underground drains • Annual inspection, and repair and remediation as required of all open drains/river reaches • Water quality monitoring for suspended solids to quantify sediment loads to the Barker Inlet • Ongoing inspection and servicing of all flood control dams and penstocks
Salisbury Water Facilitate Council's operation as a licenced water retailer under the Water Industry Act, harvesting, cleansing and reticulating recycled water across the City.	• Operate 10 Managed Aquifer Recharge schemes with 34 wells • Operate 22 groundwater wells • Maintain 190km of 'purple' pipe • Operate 120 pumps and associated water quality instrumentation • Licenced quality & volume monitoring and reporting • Harvest, cleanse and store up to 5GL/year of stormwater, retail 2.7G/L to over 1,200 customers
Environmental Management Stormwater drainage and flood management planning for the City, including conceptual modelling, risk identification, assessment/prioritisation, engineering, design for construction and operational oversight/decision making of stormwater systems in storm events to ensure prevention of flooding of property.	• Risk-based Stormwater Management Plans for catchments to identify risks and opportunities, priorities, and budgets for works • Coordination with Drainage Systems, Wetlands & Biodiversity and Salisbury Water teams • Environmental monitoring
Wetlands and biodiversity Management of wetlands, watercourses and habitat reserves.	• Manage, maintain and renew a network of over 46 wetlands, covering a total area of approximately 300ha

Water management



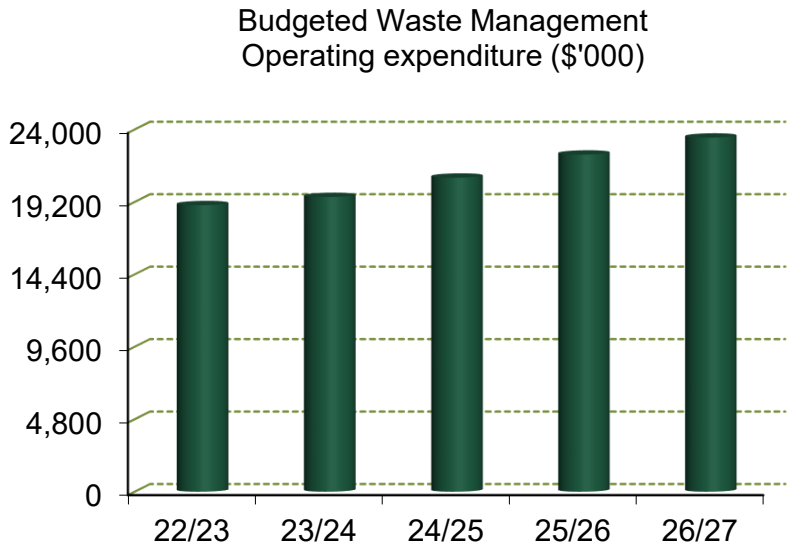
	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Drainage systems	1,392	1,446
Salisbury water	3,076	3,758
Environmental management	383	494
Wetlands and biodiversity	796	745
Direct expenditure	**5,647**	**6,442**
Full cost attribution	**8,278**	**9,368**
Total expenditure	**13,925**	**15,810**
Income		
Salisbury water	2,869	3,576
Wetlands and biodiversity	10	10
Total income	**2,879**	**3,586**
Net impact to council		
Drainage systems	1,392	1,446
Salisbury water	207	182
Environmental management	383	494
Wetlands and biodiversity	786	735
Full cost attribution	**8,278**	**9,368**
Total net impact to council	**11,046**	**12,225**

Waste management

Waste management contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Coleman Road landfill Following closure in 1997 Council is continuing to rehabilitate the site.	• Monitoring of gas and groundwater at the landfill site • Increasing the cap over the landfill
Domestic hard waste collection Managed by Northern Adelaide Waste Management Authority (NAWMA) with all hard waste collection services provided through a booking arrangement.	• Two hard waste home collection services or two vouchers (or a combination of one of each) used at NAWMA Resource Recovery Centres • Approximately 21,500 hard waste services provided each year
Domestic refuse collection Weekly domestic refuse collection service operated by NAWMA for residents using a 140-litre bin.	• Residential weekly (140L bin) • Domestic refuse landfill: 29,500t pa
Green waste kerbside service A collection service run by NAWMA for all residents who wish to participate. 2,000 tonnes of waste diverted from landfill each year.	• Residential fortnightly (240L bin) • One additional kerbside green waste bin at no additional cost (residential) • 17,600t pa collected/composted • Free 8L benchtop kitchen caddies • Free spring green waste drop-off service of Council via redeemable coupons from NAWMA • Drop off location at Resource Recovery Centres
Kerbside recycling Council provides a 240-litre bin recycling collection service.	• Fortnightly to residential properties (240L bin) • Kerbside recycling: 10,000t pa
Loose litter Collection and disposal of rubbish dumped on Council reserves and roads and waste from public rubbish bins.	• Programmed loose litter and litter bin collection • Responsive collection of dumped rubbish on verges/road reserves • Cyclic collection of litter from roads • Removal of dead animals
Pooraka Resource Recovery Centre The Pooraka Resource Recovery Centre operated by NAWMA is available for waste disposal.	• Total customers FY24/25: 141,699 • Volumes FY24/25: 16,700t of general waste, 6,004 tyres and 14,307 mattresses

Waste management



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Coleman road landfill	99	99
Domestic hard waste collection	2,238	1,981
Domestic refuse collection	12,754	14,261
Green waste kerbside service	2,320	2,746
Kerbside recycling	1,656	2,050
Loose litter	3,141	3,381
Pooraka resource recovery centre	127	9
Direct expenditure	**22,335**	**24,527**
Full cost attribution		
Total expenditure	**22,335**	**24,527**

Income		
Domestic refuse collection	66	134
Pooraka resource recovery centre	227	231
Total income	**293**	**365**

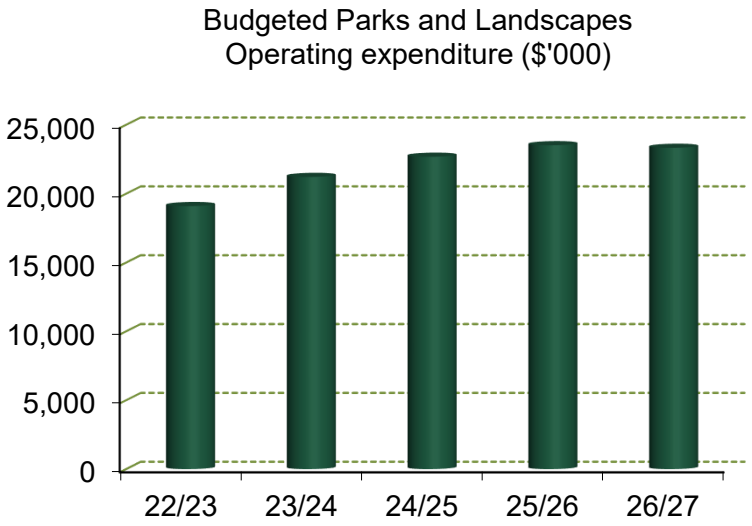
Net impact to council		
Coleman road landfill	99	99
Domestic hard waste collection	2,238	1,981
Domestic refuse collection	12,687	14,127
Green waste kerbside service	2,320	2,746
Kerbside recycling	1,656	2,050
Loose litter	3,141	3,381
Pooraka resource recovery centre	(99)	(222)
Full cost attribution		
Total net impact to council	**22,042**	**24,162**

Parks and landscapes

Parks and landscapes contain the following service areas, activities and service levels.

Service areas	Activities and service levels
Field services administration Asset management plans provide direction to focus services and service levels. Field Services provides pro-active and reactive maintenance services to all public open spaces, verges and associated assets.	• Parks and horticultural maintenance and care of fit for purpose, safe and functional reserves, biodiversity sites and public open spaces • Civil maintenance related to roads, carparks, creeks and stormwater assets • 15,000 requests actioned annually
Landscapes Landscapes at Council buildings, feature landscapes, entry statements and roundabouts.	• Frequency based maintenance regimes to sites based upon profile and open space classification
Mangrove trail Provision and maintenance of St Kilda Mangrove Trail.	• Council continues to work with State Government agencies to protect, maintain and improve the mangrove trail
Pest and weed control Control of nuisance pests and weeds on reserves, verges and around Council owned buildings.	• Programmed and reactive pest and weed control services
Public toilets Maintenance and cleaning of public toilets throughout the City.	• Daily cleaning of all public toilets with additional cleans as required • 30 - number of public toilets • Sharps containers emptied fortnightly or as required
Reserves and playgrounds Maintenance of reserves, open spaces and playgrounds including grass cutting, litter removal, and maintenance of assets and structures.	• Routine and reactive maintenance activities are undertaken to manage 1,900ha of reserves, 11 dog parks, eleven BMX and pump tracks and 147 play spaces
Tree management Tree planting and establishment, pruning, removal and inspections on verges and Council reserves.	• Programmed and reactive street tree pruning, responsive tree assessment and risk-based inspection regimes • Landscape renewal program to remove/replace landscape
Verges (road reserves) Council provides for grass mowing of un-maintained residential verges and collector road verges.	• Eight maintenance cycles are completed across the City per year • Verge maintenance cycles include street sweeping, litter and debris collection, mowing, paths edging, and weed control in paths, with broadleaf weed treatments undertaken twice per year

Parks and landscapes



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Field services administration	5,878	5,233
Landscapes	1,140	1,045
Mangrove trail	60	45
Pest and weed control	784	584
Public toilets	550	586
Reserves and playgrounds	8,996	9,778
Tree management	3,276	3,616
Verges (road reserves)	2,837	2,497
Direct expenditure	**23,522**	**23,384**
Full cost attribution	**15,334**	**16,195**
Total expenditure	**38,856**	**39,580**
Income		
Field services administration	66	66
Tree management	34	38
Total income	**100**	**104**
Net impact to council		
Field services administration	5,812	5,167
Landscapes	1,140	1,045
Mangrove trail	60	45
Pest and weed control	784	584
Public toilets	550	586
Reserves and playgrounds	8,996	9,778
Tree management	3,242	3,578
Verges (road reserves)	2,837	2,497
Full cost attribution	**15,334**	**16,195**
Total net impact to council	**38,757**	**39,476**

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A growing city

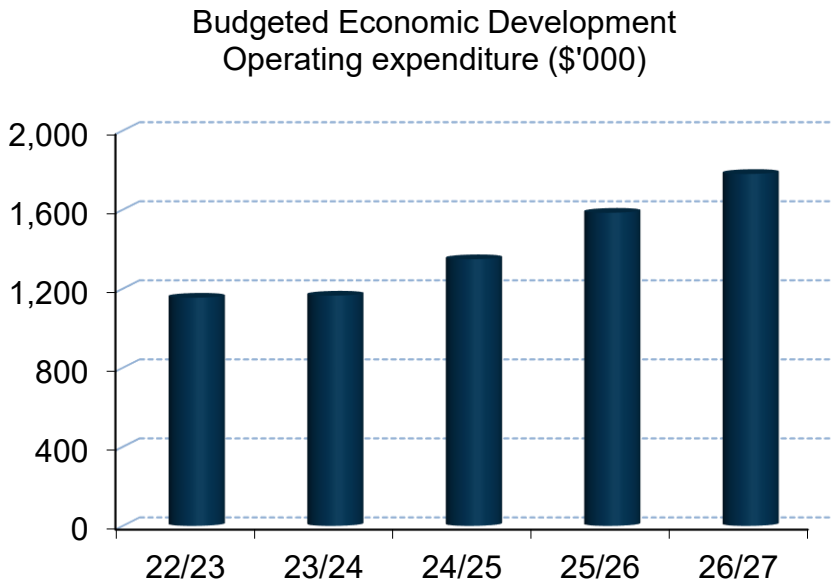

WOOLWORTHS
WOOLWORTHS
WOOLWORTHS

Economic development

Economic development contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Business advisory services (Polaris Centre) Council supports people considering starting a business or who are already in business by providing information, advice, workshops and mentoring.	• Provide support and training to businesses: over 500 pa • Provide mentoring services to business owners: over 40 pa • Increase the rate of new business formation in the region by providing start up programs • Provide support services to businesses including workshops (six pa), advisory (50 people pa) • Support firms to build their capacity to diversify into international markets: at least 10 pa • Provide networking opportunities to business owners and entrepreneurs in Northern Adelaide
Economic development <u>Investment attraction</u> Actively promote and position Salisbury as an investment location of choice through Salisbury+, working with firms considering relocating to Salisbury or expanding their operations within our City. Progress Council's approach to business growth. <u>Policy and advice</u> Provide economic advice and input to Council and external bodies regarding economic issues and opportunities. <u>Salisbury City Centre</u> Contribute to, and, where appropriate, drive initiatives to progress Council's objectives for Salisbury City Centre Revitalisation, and liaison with businesses.	• Case management of investment leads • Work with partners to promote economic opportunities in key sectors in Salisbury • Implementation of the economic development strategy for Salisbury • Implementation of Salisbury City Centre investment attraction, business engagement and activation initiatives

Economic development



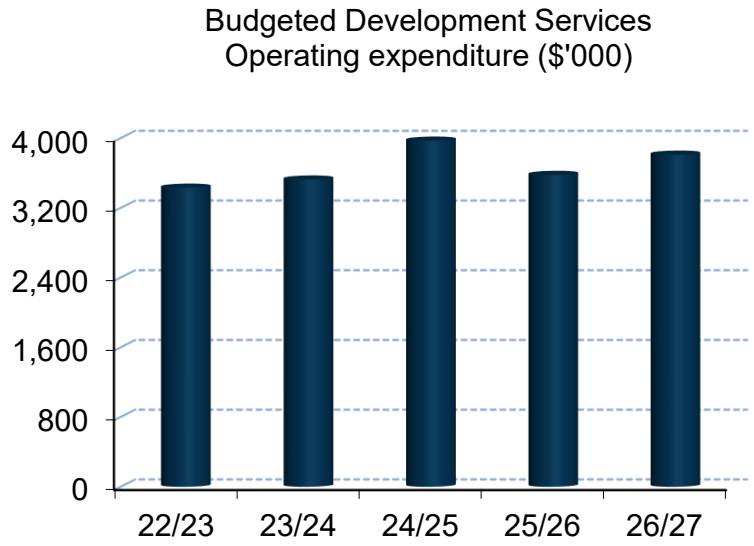
	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Polaris centre	664	813
Economic development	921	1,022
Direct expenditure	**1,585**	**1,836**
Full cost attribution	**499**	**600**
Total expenditure	**2,083**	**2,436**
Income		
Business advisory services	59	192
Economic development		
Total income	**59**	**192**
Net impact to council		
Polaris centre	605	621
Economic development	921	1,022
Full cost attribution	**499**	**600**
Total net impact to council	**2,025**	**2,244**

Development services

Development services contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Building Assessment of applications, provide general advice to community regarding building matters, respond to complaints, and inspect approved developments.	• General advice: 1,000 pa • Applications: 500pa • Building compliance: 100 pa • Building application inspections: 900 pa
City development business services Provides for executive management and associated support for the overall management and leadership of the City Development department.	• Leadership of the City Development department and accountability for outcomes assigned to the department • Section 7 statements: 3,000 pa • Rates certificates: 3,500 pa • Plan searches: 110 pa
Corporate signage Provide and promote corporate directional signage primarily on main roads, to assist visitors to find business locations. The program aim is to be self-funding.	• 35 signs located across the City
Development engineering Processes applications and the provision of advice to ensure new roads, footpaths and stormwater drains meet Council standards and engineering for major developments (e.g., traffic and stormwater) meet relevant standards.	• Engineering assessment approval and bonding of land divisions: 8 pa • Construction compliance inspections: 50 pa • Engineering advice: 800 pa
Planning Assessment of applications, provide general advice to community regarding planning matters and ensure compliance with legislative requirements.	• Applications: 2,000 pa • Planning application inspections: 650 pa • Planning compliance: 200 pa • General advice: 5,000 pa

Development services



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Building	820	822
City development business services	1,066	1,441
Corporate signage	14	20
Development engineering	290	314
Planning	1,389	1,521
Direct expenditure	**3,579**	**4,118**
Full cost attribution	**1,898**	**1,970**
Total expenditure	**5,477**	**6,088**

Income		
Building	314	328
City development business services	265	265
Corporate signage	30	26
Planning	800	830
Total income	**1,409**	**1,450**

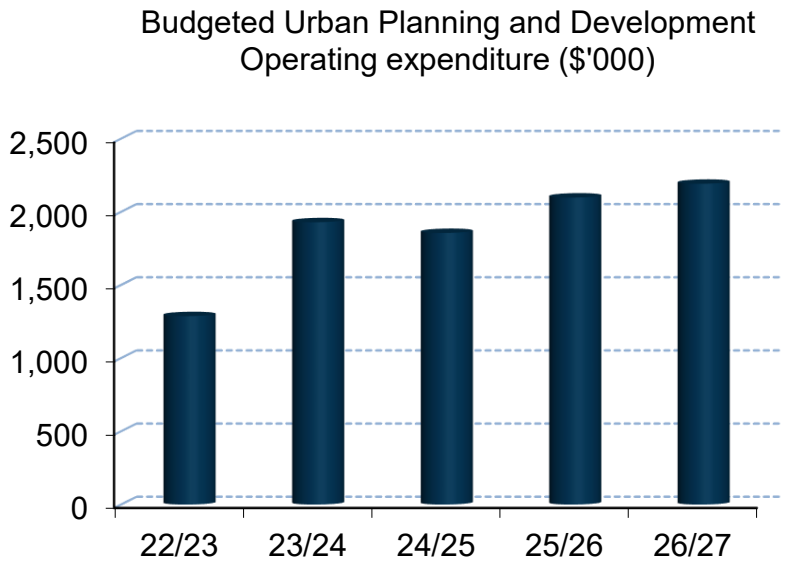
Net impact to council		
Building	506	494
City development business services	801	1,176
Corporate signage	(16)	(6)
Development engineering	290	314
Planning	589	691
Full cost attribution	**1,898**	**1,970**
Total net impact to council	**4,068**	**4,638**

Urban planning and development

Urban planning and development contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Strategic development projects Oversees Council's strategic development projects from inception through to completion including: • Identification and development of surplus Council land. • Preparation of project feasibilities and business cases for identified potential future developments. • Investigating opportunities and coordinating key development projects to contribute to the renewal of the Salisbury City Centre.	• Progress due diligence and concept feasibility studies on priority sites identified in the Strategic Land Review Short Term Action Plan • Commence Walkleys Road Corridor residential development • Commence City Centre sites one and two • Business case for Rundle Reserve
Commercial property services Management of commercial lease agreements, property acquisition and disposal, leasing of community land and negotiation of easements.	• Manage and administer all commercial leases / licences • Land acquisition and disposal • Management of easements • Revocation of Community Land Classification • Road and walkway closures and openings
Strategic planning Research and develop policies in relation to land use planning, environmental sustainability and growth (industry and residential). Ongoing policy review of the Planning and Design Code and preparation and advice on private Code Amendments.	Strategic advice, undertake, develop: • Council led re-zonings and private led re-zonings • Specific investigations and spatial master planning of sites • West of Port Wakefield Road Structure Plan and Strategic Growth Framework • Strategic development projects • Dry Creek Saltfields • Sustainability Strategy • Infrastructure Contributions Policy • collaborate with State Government: - Planning and Design Code - Regional Plan for Greater Adelaide

Urban planning and development



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Strategic development projects	777	826
Commercial property services	508	530
Strategic planning	813	836
Direct expenditure	**2,098**	**2,193**
Full cost attribution	**219**	**236**
Total expenditure	**2,317**	**2,428**
Income		
Commercial property services	1,001	1,042
Total income	**1,001**	**1,042**
Net impact to council		
Strategic development projects	777	826
Commercial property services	(493)	(512)
Strategic planning	813	836
Full cost attribution	**219**	**236**
Total net impact to council	**1,316**	**1,386**

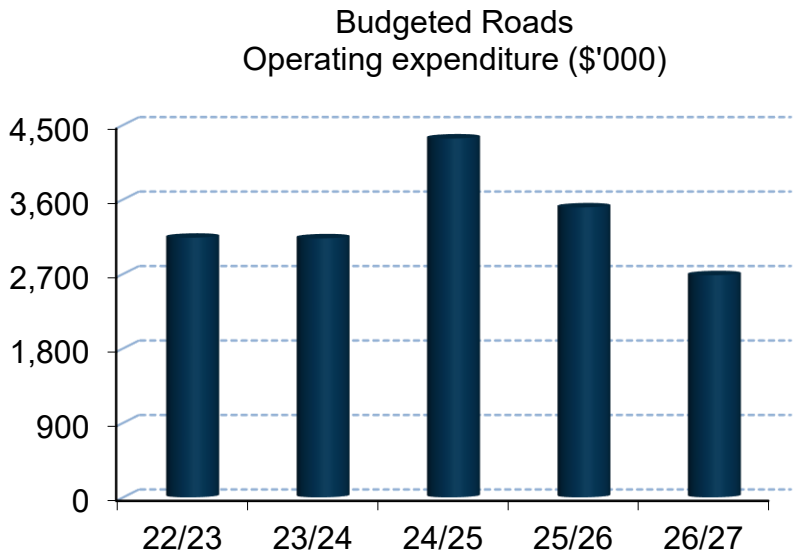
Roads

Roads contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Road and Car Park Maintenance Maintain kerb and gutter and roads and repair damage due to storms and traffic loads. There is 1,800km of kerbing and 810km of road in the City. Service levels are determined by Asset Management Plans and audit processes.	• Potholes: repaired within five days of notification for high risk and 24 hours for dangerous potholes • Car parks are maintained with checks on surface and linemarking
<u>Road safety maintenance</u> Traffic signal/pedestrian and school crossing maintenance is reviewed on an annual cycle, with faults repaired on a weekly basis.	• Council maintains 13 pedestrian / school, 13 Emu, 16 Koala and five Wombat crossings
<u>Road sweeping</u> Provision of clean and tidy streetscape and prevention of debris entering drainage system.	• Street sweeping is on a six-week cycle for nine months of the year and increased to three-weekly for selected streets during the summer months to manage additional leaf litter
<u>Bridge and boardwalk maintenance</u> Council has 214 footbridges/boardwalks and 29 major road bridges.	• Regular inspections are undertaken, and repairs completed as required
Civil and transport assets Responsible for the planning, delivery and ongoing management of Council's transport infrastructure, including roads, footpaths, kerbing, traffic control devices, and associated assets.	• Asset lifecycle management • Traffic management and safety improvements • Implementation of capital works programs • Integration with broader strategic planning to support growth, accessibility and long-term financial sustainability
Signs and street furniture • Street signs 4,000 • Other road signage 37,000 • Seats/benches and shelters 1,200 • Council has over 300 bus shelters	• Signage is repaired as required • Cyclical repainting, sealing, graffiti removal, and vandalism repairs • Repainting/graffiti removal, vandalism and pavement repair as required

Note: Council has extensive infrastructure works programs in addition to these operating service level activities.

Roads



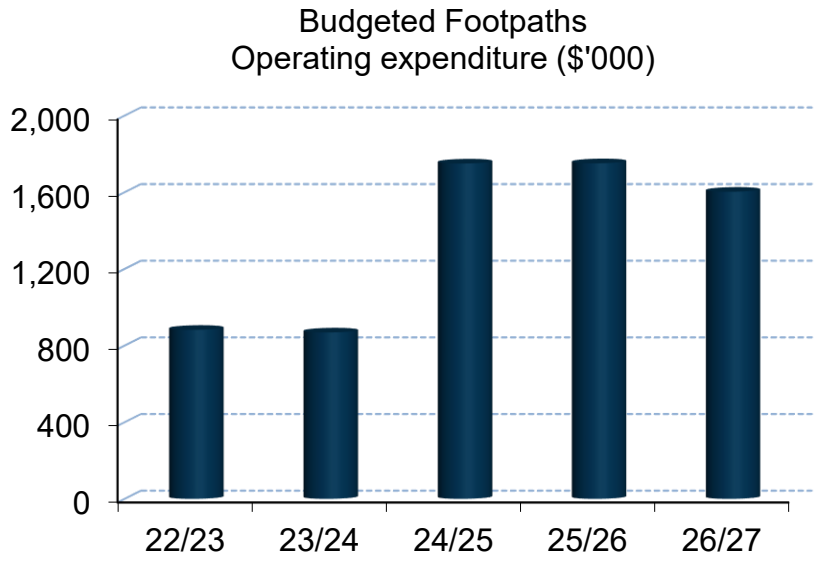
	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Road and car park maintenance	2,728	2,689
Civil and transport assets	540	648
Signs and street furniture	237	290
Direct expenditure	**3,504**	**3,627**
Full cost attribution	**13,591**	**15,257**
Total expenditure	**17,095**	**18,884**
Income		
Road and car park maintenance	5,512	4,825
Total income	**5,512**	**4,825**
Net impact to council		
Road and car park maintenance	(2,784)	(2,136)
Civil and transport assets	540	648
Signs and street furniture	237	290
Full cost attribution	**13,591**	**15,257**
Total net impact to council	**11,583**	**14,060**

Footpaths

Footpaths contains the following service areas, activities and service levels.

Service areas	Service levels
Footpath maintenance A program of footpath auditing is conducted every three years to gather data which is used to quantify the overall condition of the network. This data is also used to identify priority areas for maintenance works based on proximity to critical pedestrian generating activities. Community requests for additional footpaths are investigated by the multidisciplinary Footpath Request Evaluation Team, and prioritised based on community need, location and connection and overall community impact. Council also maintains footpaths and shared use paths through public reserves, with Council continuing to formalise trails across the City with a focus on the Little Para River and Dry Creek Corridors.	• Council will provide a footpath on one side of a road/street where appropriate as a minimum service standard. Duplication of footpath on both side of a road/street may be provided on high profile and collector streets and around schools and aged care facilities and other such community hubs • Council's preferred minimum width of new footpaths is 1.5m and constructed from interlocking block pavers • Council's intervention level of service for footpath maintenance is a trip step ≥ 20 mm • Council will assess all faults, reported through Council audits or community requests. Footpath maintenance and repairs are considered and prioritised based on risk and completed throughout the year. • Council will continue to extend and formalise existing trail networks with a minimum of a 2.5m wide sealed surface as part of its annual City Wide Trails Service Continuity Program • Council City Wide Trails Service Continuity Program includes the upgrade of lighting along existing and new shared use pathways

Footpaths



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Footpath maintenance	1,751	1,603
Direct expenditure	**1,751**	**1,603**
Full cost attribution	**3,007**	**3,386**
Total expenditure	**4,758**	**4,989**
Net impact to council		
Footpath maintenance	1,751	1,603
Full cost attribution	**3,007**	**3,386**
Total net impact to council	**4,758**	**4,989**

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Innovation and Business Development



Council staff is committed to delivering exceptional community experiences.

Innovation and business development

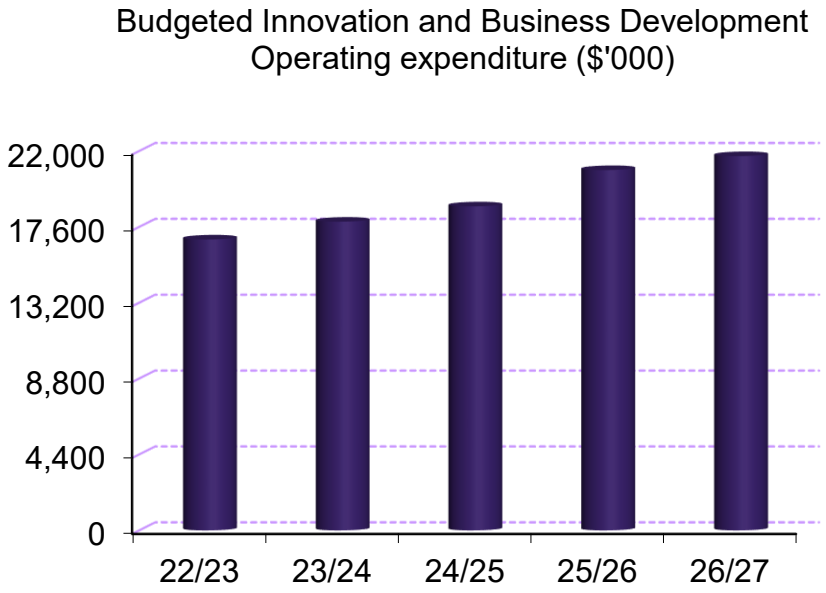
Innovation and business development contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Finance operations <u>Accounting Services</u> Business support, finance and accounting services and statutory reporting. Financial reporting services across Council. Specialised accounting services and financial support for infrastructure and other assets and Council projects as required. Delivers the Accounts Payable service. <u>Rate collection and property data</u> Maintenance of property data for rating and electoral purposes and the collection of rate and other revenue.	• Annual Business Plan and Budget • Annual Financial Statements • Long Term Financial Plan • Quarterly budget reviews and monthly reporting • Grant acquittals • Valuation and depreciation for $2.6 billion of Council assets • Invoices processed: 30,000 pa • Rateable properties: 62,761 • Rate notices: 192,000 pa, overdue notices: 40,000 pa and SMS reminders 43,000 pa • Property data changes: 13,300 pa • Maintenance of voter's roll
Corporate development administration Executive management, leadership and associated support for the Corporate Development department.	• Leadership of the Corporate Development department and accountability for outcomes assigned to the department
Business transformation Advocate and promote the use of improvement and transformation techniques and methodologies.	• Organisational business transformation • Business Transformation Governance Framework, overseeing decision-making and policies
Communications and marketing Communications and marketing strategies, engaging and informing the community in Council projects, priorities and initiatives.	• Communications, brand and marketing support and delivery • Media and public relations liaison • Community engagement support • Corporate publications
Community experience First point of contact resolution service for the community with the Council, via phone, webchat and face to face.	• Call volume: 59,498 pa • Receipt numbers: 15,001 pa • Counter enquiries: 9329 pa • Customer requests: 18,124 pa
Insurance Management of corporate insurance policies and associated claims.	• Administration of insurance needs, claims processing and liaison with Council's insurance service provider

Innovation and business development

Service areas	Activities and service levels
People and performance Employment lifecycle strategy, policies, systems, processes and risk management. End to end human resources services.	• People development programs • Workforce planning • Human resources services
Procurement operations Management, advice, compliance of contract and purchasing policies, procedures and delegations.	• Supporting northern region business • Promote the purchase of low environmental and climatic impact goods and services • Support circular economy outcomes
Technology and digital solutions Delivering secure and efficient information technology (IT) solutions, including hardware while managing and enhancing them to meet the organization's evolving needs. <u>Service desk</u> The service desk is dedicated to delivering high-quality support and assistance for all IT related inquiries and issues. <u>Cybersecurity</u> Cybersecurity services ensure the protection of the organization's data and IT infrastructure from cyber threats. These services include implementing security measures, monitoring for potential breaches, responding to incidents, and educating employees on best practices to maintain a secure digital environment. <u>Technology planning and stakeholder engagement</u> Alignment of information technology solutions with organisational and community needs, applying technology to drive the transformational shift to a digital and community centric approach to better support service delivery, and greater community activation.	• Secure, effectively managed solutions that meet organisational availability and performance metrics, delivered within maintenance and support contracts • 5,800 service requests per year with 86% resolved within defined service level agreements and a 99.5% happy rating • Quarterly cybersecurity training campaigns conducted for all employees and Elected Members to educate on common threats and how to respond to phishing attempts. • Threat intelligence monitoring and security operations capabilities • Digital and information technology related strategy, frameworks and standards • Lifecycle management for hardware, software, and cloud services

Innovation and business development



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Finance operations	3,131	3,053
Corporate development administration	423	928
Project connect	917	71
Communications and marketing	2,493	3,002
Community experience	1,193	1,465
Insurance	644	758
People and performance	2,416	2,568
Procurement operations	259	476
Enterprise technology solutions	9,424	10,427
Direct expenditure	**20,899**	**22,746**
Full cost attribution	**(18,086)**	**(19,465)**
Total expenditure	**2,814**	**3,281**
Income		
Finance operations	23	25
People and performance	720	720
Total income	**743**	**745**

Innovation and business development continued

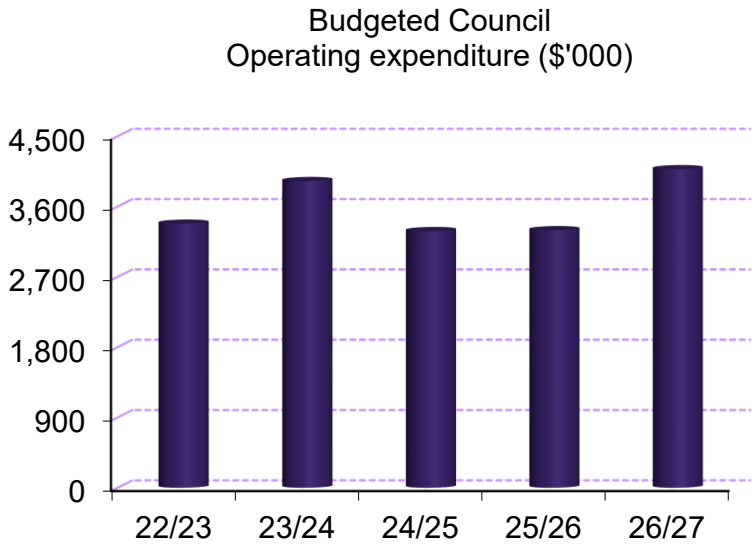
	2025/26 Budget $000's	2026/27 Budget $000's
Net impact to council		
Finance operations	3,131	3,053
Corporate development administration	423	928
Project connect	917	71
Communications and marketing	2,493	3,002
Community experience	1,193	1,465
Insurance	644	758
People and performance	2,393	2,543
Procurement operations	259	476
Enterprise technology solutions	9,424	10,427
Full cost attribution	**(18,086)**	**(19,465)**
Total net impact to council	**2,070**	**2,536**

Council

Council contains the following service areas, activities and service levels.

Service areas	Activities and service levels
Business intelligence and data Oversee the retention and disposal of information assets (records) to ensure statutory compliance and accountable and transparent government.	• Compliance with State Records Act 1997, General Disposal Schedule 40 and Information Assets policy framework • Freedom of Information • Records management systems administration/ support.
Civic and ceremonial Council civic and ceremonial responsibilities, including citizenship ceremonies	• Organisation of civic events and citizenship ceremonies
Council governance Management and administration of Elected Member governance responsibilities, coordination of all governing bodies	• Elected Members facilities and support, allowances and benefits, public disclosures, compliance, facilitation of informed decision making and procedural support for governing bodies • Elected Member complaints
Elections Provides resources for local government elections within the City	• Manage the Local Government elections and representation reviews
Executive management Administrative and executive support to the Chief Executive Officer and Council	• Chief Executive Officer, Deputy Chief Executive Officer and Mayor support
Corporate governance Supporting organisational compliance, informed decision making, statutory compliance.	• Provides information, advice and support to ensure compliance with obligations under various legislation and policy frameworks. • Establishes policies and procedures that ensure transparent and accountable decision-making. • Internal reviews of Council decisions • Ministerial correspondence • Ombudsman requests • Subpoenas

Council



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Business intelligence and data	401	410
Civic and ceremonial	77	91
Corporate governance	267	273
Council governance	877	884
Elections	150	661
Executive management	911	999
Corporate governance	614	760
Direct expenditure	**3,297**	**4,078**
Full cost attribution	**(401)**	**(416)**
Total expenditure	**2,897**	**3,663**

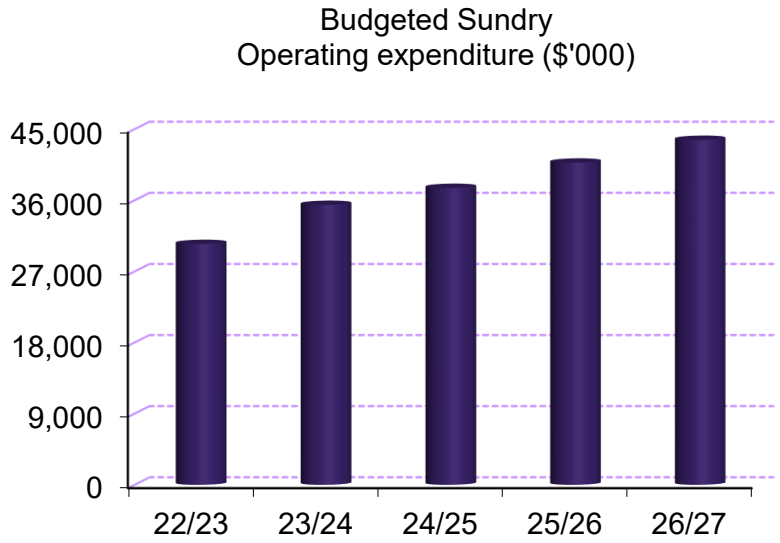
Net impact to council		
Business intelligence and data	401	410
Civic and ceremonial	77	91
Corporate governance	267	273
Council governance	877	884
Elections	150	661
Executive management	911	999
Corporate governance	614	760
Full cost attribution	**(401)**	**(416)**
Total net impact to council	**2,897**	**3,663**

Sundry



Service areas
Accommodation The operating costs of Council's municipal offices.
Net loss equity accounted Council businesses Represents Council's share of the financial results of Council subsidiaries.
Infrastructure depreciation Provides for depreciation of public infrastructure where not provided for within functional cost centres.
Rates Provides for rates revenue, fines and penalties and rebates.
Treasury Provides for the transactions associated with borrowing and lending funds and the associated interest received or paid.
Wages and salaries provision An allocation to provide for variations in remuneration because of agreements, contracts and reclassifications.
Grants commission Represents the general-purpose Financial Assistance Grant provided by the Federal Government via the Grants Commission. The quantum is determined by population and 'effort neutral' needs assessment.

Sundry



	2025/26 Budget $000's	2026/27 Budget $000's
Expenditure		
Accommodation	437	451
Infrastructure depreciation	34,461	38,792
Rates	2,928	3,096
Treasury	2,344	1,093
Wages & salaries provision	615	(649)
Direct expenditure	**40,785**	**43,817**
Full cost attribution	**(36,369)**	**(40,700)**
Total expenditure	**4,416**	**3,117**
Income		
Net profit equity accounted council businesses	1,063	
Grants commission	8,397	8,017
Rates	1,028	926
Treasury	84	87
Total income	**10,572**	**9,030**
Net impact to council		
Accommodation	437	451
Net loss/(profit) equity accounted council businesses		1,034
Grants commission	(8,397)	(8,017)
Infrastructure depreciation	34,461	38,792
Rates	1,900	2,170
Treasury	2,261	1,006
Wages & salaries provision	615	(649)
Full cost attribution	**(36,369)**	**(40,700)**
Total net impact to council	**(5,093)**	**(5,913)**

Rating strategy and policy

What are rates?

Rates are the principal source of funding for Council services, representing approximately 83% of the total operating revenue. Rates are levied as a tax on property in accordance with the provisions of the Local Government Act. They are not a service or user charge. Consequently, some property owners may choose not to use various council services but nevertheless contribute through their rates. As rates are levied on the value of property as determined by the Valuer-General, those in higher valued properties pay more than those in lower valued properties, noting the higher value property adjustment detailed on page 127 to minimise this impact.

Capital value as a basis for rating

The Council has adopted the capital value method to value properties in its area, in common with most other Adelaide metropolitan councils. This method values the land and all the improvements on the land.

While no valuation method is considered perfect the capital value method is considered the most equitable because:

- It is the most appropriate measure of relative wealth in the community
- As a measure of wealth, it most closely reflects property owners' capacity to pay
- It accords with the taxation principle, that people should contribute to community, social and physical infrastructure in accord with their capacity to pay, as measured by property wealth.

The other valuation method available is annual value (value of rental potential of property) which is not considered appropriate in Salisbury's situation.

Strategic focus

In setting its rates for the 2026/27 financial year the Council considered its City Plan 2040, and other strategic planning documents including the Strategic Asset Management Plan and the Long-Term Financial Plan.

Setting rates

Apart from the need to ensure sufficient revenue to meet its expenditure needs, Council is always mindful of the impact and affordability of rates to the community, both residential and business, and regularly makes comparison of its rates across council areas.

In 2025/26 Salisbury's average residential rate was the third lowest of the metropolitan Councils.

The first action in setting the new rate is to adjust for the impact of the average increase or decrease in market property values over the past year so that the rate increase is not compounded by property value increases.

Market movement of property values	
Land use	Market movement
Residential	9.00%
Commercial and industrial	9.30%

Secondly, Council considers the appropriate average rate increase to apply considering several factors. Council considers current service levels, and the community's current and future needs, and the methods by which services are provided. Each year Council considers the budget in detail, and reviews requests for new expenditure and how it contributes to

Rating strategy and policy

the delivery of the City Plan. Consideration is also given to having capacity to respond to the community's changing needs.

After critically reviewing expenditure priorities and income from other sources, Council endorsed an increase to the residential rates by an average of 4.7% for properties not on the minimum rate. The minimum rate has increased by 4.7% from $1,280 to $1,340 for 2026/27. Forecast inflation at June 2026 is 4.1% per Deloitte Access Economics Business Outlook March 2026.

Council has maintained surplus operating budgets since 2008/09, which is a significant achievement. This has resulted from maintaining existing assets and avoiding escalating costs that can result through neglect, by reviewing and refining service provision, and utilising property development proceeds to reduce debt levels resulting in lower interest costs.

Categories of rates

General rates

General rates are levied on capital values according to the differential rating system outlined below. Property valuations are performed independently by the Valuer-General on an annual basis, and an owner has up to 60 days from notification in which to object.

A minimum rate applies to all properties where the value falls below a certain level as detailed in the table below. The minimum rate is imposed to ensure all properties make a fair contribution to general community facilities.

Maximum capital value for minimum rates	
Land use	Maximum value
Residential	$508,346
Commercial and industrial	$296,002
Vacant land	$391,013

No more than 35% of properties can be subject to the minimum rate. The minimum rate is to increase to $1,340 from $1,280 for the 2026/27 year.

Differential rating

Differential rates may be applied according to land use. A differential loading is applied to commercial and industrial properties and to vacant land. Residential and other properties pay the base rate.

a. The purpose of the differential on commercial and industrial properties is to:

- recover from the business sector a greater share of costs relating to:
  - economic development and promotion
  - City amenities which enhance retailing
  - more intensive road and traffic requirements
  - extra capacity requirements for drainage
- partially recognise the benefit of tax deductibility available to business
- maintain the revenue contribution from this sector given inconsistent changes in property values as compared with residential properties

b. The purpose of the differential on vacant land is to:

- provide a disincentive to withholding land from development
- recognise the cost of surrounding infrastructure

Rating strategy and policy

The differential rate for vacant land is 30% higher than for residential properties. This is consistent with the previous year, which was also 30%.

Separate Rates
Council uses its separate rating powers to collect rates for three existing purposes:

Salisbury Business Association
Rates are collected for the Salisbury Business Association, from commercial and industrial properties within the Salisbury City Centre to enable it to market and promote the Centre. All funds collected are passed on to the association.

Globe Derby Community Club Inc.
Rates are collected for and passed on to the community club based on a fixed amount per share in common land, so that the club can maintain an area of common land.

Landscape Administration Fund
The Council acts as agent for the collection of rates for the Regional Landscape Levy (formerly the Natural Resource Management Levy). The level of increase is not determined by Council, and these funds are passed to State Government.

Residential Impact Statement

Council has endorsed a 4.7% average rate increase to residential rates in the year 2026/27. However, the actual increase for an individual property will vary depending on the actual changes in valuation above or below the average valuation increase. To achieve the average rate increase of 4.7%, the rate (cents in the $) will decrease from 0.2744 to 0.2636, which accounts for the increased valuation.

An assessment of the resulting rate increases suggests the following impact on residential property owners (excluding new properties for the 2026/27 year):

Percentage rate increase	Number of properties
< or = 0%	6,578
0.1 - 1.0%	7,380
1.1 - 2.0%	4,043
2.1 - 3.0%	4,158
3.1 - 4.0%	6,042
4.1 - 5.0%	10,252
5.1 - 6.0%	1,529
6.1 - 7.0%	4,577
7.1 - 8.0%	1913
8.1 - 9.0%	384
9.1 - 10.0%	574
10.1 - 12.5%	4,013
>12.5%	5,368
Total number of properties	**56,811**

Payment of rates

Quarterly billing
Rates are payable in quarterly instalments due in September, December, March and June each year. Rate notices will be issued prior to each quarterly instalment.

Payment methods are described on the reverse of the rate notice.

Advance payments
Ratepayers may choose to make fortnightly or monthly payments in advance towards their rates if this suits their budgetary circumstances. No interest is paid on these amounts due to the additional transaction processing costs associated with this service.

Seniors postponement of rates
Residential property owners with a Seniors Card may apply to postpone payment of rates until the property is sold. Seniors who opt to postpone rates are required by the Local Government Act to pay $500 in rates each year, with the balance being

Rating strategy and policy

postponed. Postponed rates are a charge on the land and statutory interest continues to be charged on postponed rates and will be payable on sale of the property.

Adjustments and rebates

High value property adjustment
Council has recognised that higher value residential properties are subject to unreasonably high rates, due to the relatively low average value of properties in Salisbury, compared to some other Local Government areas. Council is also concerned to ensure there is a proper mix of development within the city.

To overcome this problem Council has implemented an adjustment for residential properties with a value over $969,000 provided the property is not used for commercial purposes, consists of multiple dwellings or is entitled to a mandatory rebate:

$969,001 to $1,065,000: a reduction of 10% of the general rates payable on the value above $969,000 up to and including $1,065,000, which is an increase on the 2025/26 tier of $908,000-$998,000.

$1,065,001 to $1,205,000: a reduction of 20% of the general rates payable on the value above $1,065,000 up to and including $1,205,000, which is an increase on the 2025/26 tier of $998,001-$1,134,000.

$1,205,001+: a reduction of 35% of the general rates payable on the value above $1,205,000, with the 2025/26 tier being $1,134,000.

Discretionary rebates
The Local Government Act 1999 enables Council to grant discretionary rebates up to 100% for land used for the purposes of community benefit.

Council has adopted a policy concerning such rebates, a copy of which is available from our Rates Section (Telephone 08 8406 8255).

Rate capping rebate
Council has a policy to cap rate increases in the following circumstances:

- **Market valuation increase cap** - for residential property which is the ratepayers principal residence, and the ratepayer is a natural person, the maximum increase in the general rate will be 12.5% of that paid in the previous year where that increase is as a result of significant valuation movements but not as a result of improvements, a change to the land use or zoning, a change in ownership, or a correction of the property value. There is an application process associated with this rebate.

Disclaimer
A rate cannot be challenged on the basis of non-compliance with this policy, and rates must be paid in accordance with the required payment provisions.

Financial hardship

Council is committed to providing support for ratepayers experiencing financial hardship with further information available on the City of Salisbury website.

Appendix A: long term financial plan statements

Estimated statement of comprehensive income

Year ending 30 June	2027 Budget $000's	2028 Plan $000's	2029 Plan $000's	2030 Plan $000's	2031 Plan $000's	2032 Plan $000's	2033 Plan $000's	2034 Plan $000's	2035 Plan $000's	2036 Plan $000's
Income										
Rates revenues	147,890	155,759	164,101	172,900	182,160	189,629	197,783	206,090	214,745	223,765
Statutory charges	3,113	3,193	3,276	3,358	3,442	3,532	3,627	3,721	3,818	3,917
User charges	7,082	7,266	7,455	7,641	7,832	8,035	8,253	8,467	8,687	8,913
Grants, subsidies & contributions	17,151	17,310	17,472	17,633	17,797	17,972	18,158	18,343	18,533	18,726
Investment income	87	91	95	98	103	107	111	116	121	126
Reimbursements	1,152	1,182	1,213	1,243	1,274	1,307	1,342	1,377	1,413	1,450
Other income	1,009	1,035	1,062	1,089	1,116	1,145	1,176	1,207	1,238	1,270
Total income	**177,484**	**185,836**	**194,674**	**203,962**	**213,724**	**221,727**	**230,450**	**239,321**	**248,555**	**258,167**
Expenses										
Employee costs	51,773	54,421	56,440	58,291	60,201	62,216	64,249	66,300	68,281	70,430
Materials, contracts & other expenses	77,424	79,270	83,607	87,263	90,900	94,766	98,767	102,910	107,369	111,215
Depreciation, amortisation & impairment	44,514	46,348	48,034	49,980	51,989	54,060	56,261	57,929	58,842	61,429
Finance costs	1,822	2,777	2,426	1,929	1,887	1,486	974	576	382	281
Net loss - Equity Accounted Council Businesses	1,034	-	-	-	-	-	-	-	-	-
Total expenses	**176,567**	**182,816**	**190,507**	**197,463**	**204,977**	**212,528**	**220,251**	**227,715**	**234,874**	**243,355**
Operating surplus/(deficit) before capital amounts	**917**	**3,020**	**4,167**	**6,498**	**8,747**	**9,199**	**10,199**	**11,606**	**13,681**	**14,812**
Asset disposal & fair value adjustments	839	25,753	21,594	4,642	861	861	861	861	861	861
Amounts received specifically for new or upgraded assets	5,130	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462
Physical resources received free of charge	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Net surplus/(deficit)	**9,886**	**33,235**	**30,223**	**15,602**	**14,070**	**14,522**	**15,522**	**16,929**	**19,004**	**20,135**
Other comprehensive income										
Changes in revaluation surplus - I,PP&E	55,716	56,673	57,559	58,295	58,975	59,691	60,357	61,065	61,709	59,440
Total other comprehensive income	**55,716**	**56,673**	**57,559**	**58,295**	**58,975**	**59,691**	**60,357**	**61,065**	**61,709**	**59,440**
Total comprehensive income	**65,601**	**89,908**	**87,782**	**73,898**	**73,045**	**74,213**	**75,879**	**77,994**	**80,713**	**79,575**

Appendix A: long term financial plan statements

Estimated statement of financial position

Year ending 30 June	2027 Budget $000's	2028 Plan $000's	2029 Plan $000's	2030 Plan $000's	2031 Plan $000's	2032 Plan $000's	2033 Plan $000's	2034 Plan $000's	2035 Plan $000's	2036 Plan $000's
Assets										
Current assets										
Trade & other receivables	8,082	8,186	8,558	8,935	9,327	9,665	10,030	10,401	10,791	11,183
Inventories	1,877	1,887	1,908	1,925	1,943	1,962	1,981	2,002	2,023	2,042
Total current assets	**9,959**	**10,073**	**10,466**	**10,860**	**11,270**	**11,627**	**12,011**	**12,403**	**12,814**	**13,225**
Non-current assets										
Financial assets	106	112	118	124	131	136	142	148	154	161
Equity accounted investments in council businesses	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764
Infrastructure, property, plant & equipment	2,778,029	2,874,840	2,950,863	3,025,420	3,101,041	3,165,925	3,233,005	3,297,806	3,365,824	3,428,341
Intangible assets	210	210	210	210	210	210	210	210	210	210
Other non-current assets	15,478	15,477	15,478	15,477	15,478	15,478	15,478	15,478	15,478	15,478
Total non-current assets	**2,800,587**	**2,897,403**	**2,973,433**	**3,047,995**	**3,123,624**	**3,188,513**	**3,255,599**	**3,320,406**	**3,388,430**	**3,450,954**
Total assets	**2,810,546**	**2,907,476**	**2,983,899**	**3,058,855**	**3,134,894**	**3,200,140**	**3,267,610**	**3,332,809**	**3,401,244**	**3,464,179**
Liabilities										
Current liabilities										
Cash advance debentures	64,982	62,334	48,128	46,457	46,670	34,916	23,594	7,764	-	-
Trade & other payables	29,423	30,385	31,988	33,444	34,924	36,357	37,865	39,418	33,434	15,294
Borrowings	81	436	458	481	484	486	466	538	566	595
Provisions	10,078	11,425	12,819	14,254	15,733	17,256	18,825	20,440	22,105	23,819
Total current liabilities	**104,564**	**104,580**	**93,393**	**94,636**	**97,811**	**89,015**	**80,750**	**68,160**	**56,105**	**39,708**
Non-current liabilities										
Borrowings	3,676	10,407	9,948	9,467	8,983	8,497	8,031	7,494	6,928	6,333
Provisions	2,043	2,319	2,606	2,901	3,205	3,518	3,840	4,172	4,514	4,867
Total non-current liabilities	**5,719**	**12,726**	**12,554**	**12,368**	**12,188**	**12,015**	**11,871**	**11,666**	**11,442**	**11,200**
Total liabilities	**110,283**	**117,306**	**105,947**	**107,004**	**109,999**	**101,030**	**92,621**	**79,826**	**67,547**	**50,908**
Net assets	**2,700,263**	**2,790,171**	**2,877,952**	**2,951,851**	**3,024,896**	**3,099,109**	**3,174,988**	**3,252,983**	**3,333,696**	**3,413,272**
Equity										
Accumulated surplus	427,690	462,143	493,584	510,405	525,693	541,433	558,173	576,321	596,543	617,897
Asset revaluation reserves	2,205,321	2,261,994	2,319,553	2,377,848	2,436,823	2,496,514	2,556,871	2,617,937	2,679,645	2,739,085
Other reserves	67,252	66,034	64,815	63,598	62,380	61,162	59,944	58,725	57,508	56,290
Total equity	**2,700,263**	**2,790,171**	**2,877,952**	**2,951,851**	**3,024,896**	**3,099,109**	**3,174,988**	**3,252,983**	**3,333,696**	**3,413,272**

Appendix A: long term financial plan statements

Estimated statement of cash flows

Year ending 30 June	2027 Budget $000's	2028 Plan $000's	2029 Plan $000's	2030 Plan $000's	2031 Plan $000's	2032 Plan $000's	2033 Plan $000's	2034 Plan $000's	2035 Plan $000's	2036 Plan $000's
Cash flows from operating activities										
Receipts										
Operating receipts	177,363	185,912	194,756	204,053	213,821	221,774	230,508	239,378	248,614	258,230
Investment receipts	87	91	94	98	102	107	111	116	121	126
Payments										
Operating payments to suppliers and employees	(126,303)	(131,603)	(137,340)	(142,957)	(148,454)	(154,227)	(160,176)	(166,280)	(172,591)	(178,663)
Finance payments	(1,822)	(2,777)	(2,426)	(1,929)	(1,887)	(1,487)	(974)	(576)	(382)	(281)
Net cash provided by (or used in) operating activities	**49,325**	**51,623**	**55,084**	**59,265**	**63,582**	**66,167**	**69,469**	**72,638**	**75,762**	**79,412**
Cash flows from investing activities										
Receipts										
Amounts Received Specifically for New/Upgraded Assets	4,935	1,674	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462
Sale of Replaced Assets	839	861	861	861	861	861	861	861	861	861
Sale of Real Estate Developments	-	24,892	20,733	3,781	-	-	-	-	-	-
Payments										
Expenditure on Renewal/Replacement of Assets	(31,853)	(36,299)	(35,721)	(36,446)	(39,221)	(39,532)	(41,158)	(41,105)	(42,627)	(43,096)
Expenditure on New/Upgraded Assets	(38,009)	(47,187)	(27,778)	(26,795)	(26,415)	(16,721)	(18,826)	(17,560)	(19,524)	(18,410)
Net cash provided by (or used in) investing activities	**(64,089)**	**(56,059)**	**(40,442)**	**(57,136)**	**(63,313)**	**(53,930)**	**(57,661)**	**(56,342)**	**(59,828)**	**(59,183)**
Cash flows from financing activities										
Receipts										
Proceeds from CAD	14,997	-	-	-	213	-	-	-		-
Proceeds from Borrowings	-	7,500	-	-	-	-	-	-	-	-
Payments										
Repayments of CAD	-	(2,648)	(14,205)	(1,671)	-	(11,753)	(11,323)	(15,830)	(15,396)	(19,663)
Repayments of Borrowings	(36)	(372)	(392)	(413)	(435)	(436)	(437)	(461)	(487)	(514)
Repayment of Principal Portion of Lease Liabilities	(197)	(44)	(45)	(46)	(47)	(48)	(49)	(5)	(51)	(52)
Net cash provided by (or used in) financing activities	**14,764**	**4,436**	**(14,642)**	**(2,129)**	**(269)**	**(12,236)**	**(11,809)**	**(16,295)**	**(15,934)**	**(20,229)**
Net increase/(decrease) in cash held	-	-	-	-	-	-	-	-	-	-
Cash & cash equivalents at beginning of period	-	-	-	-	-	-	-	-	-	-
Cash & cash equivalents/movements in	-	-	-	-	-	-	-	-	-	-

Appendix A: long term financial plan statements

Estimated statement of changes in equity

Year ending 30 June	2027 Budget $000's	2028 Plan $000's	2029 Plan $000's	2030 Plan $000's	2031 Plan $000's	2032 Plan $000's	2033 Plan $000's	2034 Plan $000's	2035 Plan $000's	2036 Plan $000's
Opening balance	**2,634,662**	**2,700,263**	**2,790,171**	**2,877,953**	**2,951,851**	**3,024,896**	**3,099,109**	**3,174,988**	**3,252,983**	**3,333,696**
Net surplus / (deficit) for year	9,886	33,235	30,223	15,603	14,070	14,522	15,522	16,929	19,004	20,136
Other comprehensive income										
Gain (loss) on revaluation of I,PP&E	55,716	56,676	57,560	58,293	58,975	59,691	60,357	61,066	61,709	59,440
Other comprehensive income	**55,716**	**56,676**	**57,560**	**58,293**	**58,975**	**59,691**	**60,357**	**61,066**	**61,709**	**59,440**
Total comprehensive income	**65,601**	**89,911**	**87,783**	**73,896**	**73,045**	**74,213**	**75,879**	**77,995**	**80,713**	**79,576**
Balance at end of period	**2,700,263**	**2,790,171**	**2,877,952**	**2,951,851**	**3,024,896**	**3,099,109**	**3,174,988**	**3,252,983**	**3,333,696**	**3,413,272**

Appendix A: long term financial plan statements

Estimated uniform presentation of finances

Year ending 30 June	2027 Budget $000's	2028 Plan $000's	2029 Plan $000's	2030 Plan $000's	2031 Plan $000's	2032 Plan $000's	2033 Plan $000's	2034 Plan $000's	2035 Plan $000's	2036 Plan $000's
Income										
Rates	147,890	155,759	164,101	172,900	182,160	189,629	197,783	206,090	214,745	223,765
Statutory charges	3,113	3,193	3,276	3,358	3,442	3,532	3,627	3,721	3,818	3,918
User charges	7,082	7,266	7,455	7,641	7,832	8,036	8,253	8,467	8,687	8,913
Grants, subsidies and contributions - operating	17,151	17,311	17,472	17,634	17,797	17,971	18,159	18,343	18,533	18,723
Investment income	87	91	95	98	103	107	111	116	121	126
Reimbursements	1,152	1,182	1,213	1,243	1,274	1,307	1,342	1,377	1,413	1,450
Other income	1,009	1,035	1,062	1,089	1,116	1,145	1,176	1,207	1,238	1,270
Net gain - equity accounted council businesses	-	-	-	-	-	-	-	-	-	-
Total income	**177,484**	**185,836**	**194,674**	**203,962**	**213,724**	**221,727**	**230,450**	**239,321**	**248,555**	**258,167**
Expenses										
Employee costs	51,773	54,421	56,440	58,292	60,201	62,216	64,249	66,300	68,281	70,430
Materials, contracts & other expenses	77,424	79,270	83,608	87,262	90,900	94,766	98,765	102,911	107,368	111,215
Depreciation, amortisation & impairment	44,514	46,348	48,034	49,980	51,989	54,060	56,261	57,929	58,842	61,429
Finance costs	1,822	2,777	2,426	1,929	1,887	1,487	974	576	382	281
Total expenses	**176,567**	**182,816**	**190,507**	**197,463**	**204,977**	**212,528**	**220,251**	**227,715**	**234,874**	**243,355**
Operating surplus / (deficit)	**917**	**3,020**	**4,167**	**6,499**	**8,747**	**9,199**	**10,199**	**11,606**	**13,681**	**14,812**
Less: Net outlays on existing assets										
Capital expenditure on renewal/replacement of existing assets	(31,853)	(36,299)	(35,721)	(36,446)	(39,221)	(39,532)	(41,158)	(41,105)	(42,627)	(43,096)
Finance Lease payments for Right of Use Assets	(248)	(69)	(68)	(68)	(68)	(69)	(68)	(24)	(68)	(68)
less Depreciation, amortisation & impairment	44,514	46,348	48,034	49,980	51,989	54,060	56,261	57,929	58,842	61,429
less Proceeds from sale of replaced assets	839	861	861	861	861	861	861	861	861	861
	13,251	**10,841**	**13,106**	**14,327**	**13,561**	**15,320**	**15,896**	**17,661**	**17,008**	**19,126**
Less: Net outlays on new and upgraded assets										
Capital expenditure on new/upgraded assets	(38,009)	(47,187)	(27,778)	(26,795)	(26,415)	(16,721)	(18,826)	(17,560)	(19,524)	(18,410)
less Amounts specifically for new/upgraded assets	4,935	1,674	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462
less Proceeds from sale of surplus assets	-	24,892	20,733	3,781	-	-	-	-	-	-
	(33,074)	**(20,621)**	**(5,583)**	**(21,552)**	**(24,953)**	**(15,259)**	**(17,364)**	**(16,098)**	**(18,062)**	**(16,948)**
Net lending / (borrowing) for financial year	**(18,906)**	**(6,760)**	**11,690**	**(726)**	**(2,645)**	**9,260**	**8,731**	**13,169**	**12,627**	**16,990**

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Appendix B: uniform presentation of rates revenue endorsed

Endorsed rates revenue

	2025/26 (as adopted)	2026/27 (as endorsed)		Change	Comments
General rates revenue					For 2026/27, total general rates revenue YTD has increased **6.3%,** reflecting average rate increases of **4.7**%, growth *(refer k)* of **0.9%** from new properties that have been created over the last year, and a further **0.7%** of revenue made up of new construction that will be rated for the first time in 2026/27.
General rates (existing properties)		$144,669,950	*(a)*		
General rates (new properties)		$2,294,580	*(b)*		
General rates (Gross)	**$138,175,692**	**$146,964,530**	*(c)*		
Less: mandatory rebates	($1,551,000)	($1,551,000)	*(d)*		
Less: tier remissions and capping	($434,000)	($540,000)	*(e)*		
General rates (Net)	**$136,190,692**	**$144,873,530**	*(f)*	**6.3%**	
		(f)=(c)+(d)+(e)			
Other rates (inc. service charges)					
Regional Landscape Levy	$2,696,407	$2,856,522	*(g)*		The Regional Landscape Levy is **not retained** by Council.
Separate and special rates	$222,590	$239,165	*(h)*		Separate rates are collected on behalf of the Salisbury Business Association and Globe Derby Community Club. These funds are not retained by Council.
	$2,918,997	$3,095,687			
Less: discretionary rebates	($170,000)	($379,000)	*(i)*		
Total rates revenue	**$133,101,695**	**$141,398,843**	*(j)*	**6.3%**	Excluding the Regional Landscape Levy, separate rates, and minus Mandatory & Discretionary Rebates.
		(j)=(f)-(g)-(h)+(i)			

Growth in number of rateable properties

Number of rateable properties	**62,413**	**62,999**	*(k)*	**0.9%**	Growth has accounted for 0.9% the increase in General Rates to be collected *(refer b)*.
	Actual	*Actual*			

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

Average General Rates per rateable property

Average per rateable property	**$2,214**	**$2,333**	*(l)*	**5.5%**	These 'averages' are based on the **total of all rateable properties** and are therefore not indicative of either the rate or change in rates that all ratepayers will experience. The endorsed average rate increase is **4.7%**, with the balance resulting from new assessments and construction that will be rated for the first time in 2026/27.
	(l)=(c)/(k)				

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

Notes

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

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

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

(f) Presented as required by Regulation 6(1)(ea) of the *Local Government (Financial Management) Regulations 2011.*

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

(g) Councils are required under the *Landscape South Australia Act 2019* to collect the levy on all rateable properties on behalf of the State Government. The Regional Landscape Levy is **not retained by Council**.

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

(k) 'Growth' as defined in Regulation 6(2) of the *Local Government (Financial Management) Regulations 2011.*

Please note: The 2026/27 number of rateable properties is an estimate based on the most current information available at the time of Council endorsement. This information is updated regularly up to the date of publication and therefore may be subject to change.

Appendix B: uniform presentation of rates revenue as endorsed

Differential rates

	Total expected revenue*			No. of rateable properties		Average per rateable property				Cents in the $
	2025/26	**2026/27**	**Change**	2025/26	**2026/27**	2025/26	**2026/27**		**Change**	**2026/27**
Land use (general rates - Gross)										
Residential	$101,929,032	**$107,427,209**	**5%**	57,930	**58,280**	$1,760	**$1,843**	*(m)*	**$83**	**0.263600**
Commercial - Shop	$5,411,346	**$5,398,847**	**0%**	775	**788**	$7,046	**$6,904**	*(m)*	**-$142**	**0.452700**
Commercial - Office	$1,506,424	**$1,641,504**	**9%**	215	**220**	$7,072	**$7,428**	*(m)*	**$356**	**0.452700**
Commercial - Other	$17,033,768	**$19,620,608**	**15%**	1,701	**1,791**	$10,032	**$11,029**	*(m)*	**$997**	**0.452700**
Industry - Light	$1,633,624	**$1,522,915**	**-7%**	322	**325**	$5,042	**$4,759**	*(m)*	**-$283**	**0.452700**
Industry - Other	$6,330,706	**$6,944,622**	**10%**	278	**281**	$22,772	**$24,802**	*(m)*	**$2,030**	**0.452700**
Primary Production	$612,617	**$611,966**	**0%**	183	**176**	$3,329	**$3,457**	*(m)*	**$128**	**0.263600**
Vacant Land	$2,454,207	**$2,493,864**	**2%**	840	**970**	$2,904	**$2,690**	*(m)*	**-$214**	**0.342700**
Other	$1,263,968	**$1,302,994**	**3%**	169	**168**	$7,479	**$6,770**	*(m)*	**-$709**	**0.263600**
Grand total (Gross)	**$138,175,692**	**$146,964,530**	**6%**	62,413	**62,999**	**$2,214**	**$2,333**	*(m)*	**$119**	

Council uses a differential rating system, using Land Use Codes as the factor to apply such differential rates. In applying differential general rates, Council has considered and is satisfied that the rating system addresses the issue of consistency and comparability across all council areas, particularly as it relates to the various sectors of the business and wider community.

Minimum rate

	Properties to which rate will apply		Rate			
	2026/27	**% of total rateable properties**	2025/26	**2026/27**		**Change**
Minimum rate	**9,128**	**14.5%**	$1,280	**$1,340**	*(n)*	**$60**

The Minimum Rate provides a mechanism where lower valued properties do not pay less than a minimum amount as determined by the Council. Typically, only a small number of all properties (with no more than 35%) pay a minimum amount. Council endorsed to set a minimum rate of $1,340 which shall be applied to all rateable properties. This will affect 14.5% of rateable properties.

Adopted valuation method

Capital value

Council has the option of adopting one of three valuation methodologies to assess the properties in its area for rating purposes:
Capital value – the value of the land and all improvements on the land;
Annual value – a valuation of the rental potential of the property.

Council continues to use **capital value** as the basis for valuing land within the Council area. Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:
- the equity principle of taxation requires that taxpayers of greater wealth pay more tax than those of lesser wealth.
- property value is a relatively good indicator of wealth and capital value, which closely approximates the market value of a property, provides the best indicator of overall property value.

Notes

(m)	Average per rateable property calculated as General Rates for category, including minimum rates but excluding any separate rates, *divided* by number of rateable properties within that category in the relevant financial year.
(n)	Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable by the ratepayer.

City of Salisbury

(08) 8406 8222
34 Church Street
Salisbury SA 5108
city@salisbury.sa.gov.au

Endorsed by council 22 June 2026

salisbury.sa.gov.au/ltfp