



AGENDA

**FOR FINANCE AND CORPORATE SERVICES COMMITTEE MEETING TO BE
HELD ON**

**18 MARCH 2024 AT THE CONCLUSION OF THE POLICY AND PLANNING
COMMITTEE**

**IN LITTLE PARA CONFERENCE ROOMS, SALISBURY COMMUNITY HUB,
34 CHURCH STREET, SALISBURY**

MEMBERS

Cr B Brug (Chairman)
Mayor G Aldridge
Cr L Brug (Deputy Chairman)
Deputy Mayor, Cr C Buchanan
Cr J Chewparsad
Cr A Graham
Cr K Grenfell
Cr D Hood
Cr P Jensen
Cr M Mazzeo
Cr S McKell
Cr S Ouk
Cr S Reardon

REQUIRED STAFF

Chief Executive Officer, Mr J Harry
Deputy Chief Executive Officer, Mr C Mansueto
General Manager City Infrastructure, Mr J Devine
General Manager Community Development, Mrs A Pokoney Cramey
General Manager City Development, Ms M English
Manager Governance, Mr R Deco
Team Leader Council Governance, Ms J O'Keefe-Craig
Governance Support Officer, Ms K Boyd

APOLOGIES

LEAVE OF ABSENCE

PRESENTATION OF MINUTES

Presentation of the Minutes of the Finance and Corporate Services Committee Meeting held on 19 February 2024.

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Administration

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For Decision

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QUESTIONS ON NOTICE

There are no Questions on Notice.

MOTIONS ON NOTICE

There are no Motions on Notice.

OTHER BUSINESS

(Questions Without Notice, Motions Without Notice, CEO Update)

ORDERS TO EXCLUDE THE PUBLIC

2.4.1 Budget Bids 2024/25 - Confidential Items Recommendation

Pursuant to section 83(5) of the *Local Government Act 1999* the Chief Executive Officer has indicated that, if Council so determines, this matter may be considered in confidence under Part 3 of the *Local Government Act 1999* on grounds that:

1. Pursuant to Section 90(2) and (3)(b)(i) and (b)(ii) and (d)(i) and (d)(ii) of the *Local Government Act 1999*, the principle that the meeting should be conducted in a place open to the public has been outweighed in relation to this matter because:
 - it relates to information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and
 - information the disclosure of which would, on balance, be contrary to the public interest; and
 - commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and
 - commercial information of a confidential nature (not being a trade secret) the disclosure of which would, on balance, be contrary to the public interest.
2. In weighing up the factors related to disclosure,
 - disclosure of this matter to the public would demonstrate accountability and transparency of the Council's operations

On that basis the public's interest is best served by not disclosing the **Budget Bids 2024/25 - Confidential Items** item and discussion at this point in time.
3. Pursuant to Section 90(2) of the *Local Government Act 1999* it is recommended the Council orders that all members of the public, except staff of the City of Salisbury on duty in attendance, be excluded from attendance at the meeting for this Agenda Item.

CLOSE

Confidential Item 2.4.1



**MINUTES OF FINANCE AND CORPORATE SERVICES COMMITTEE MEETING
HELD IN LITTLE PARA CONFERENCE ROOMS, SALISBURY COMMUNITY HUB,**

34 CHURCH STREET, SALISBURY ON

19 FEBRUARY 2024

MEMBERS PRESENT

Cr B Brug (Chairman)
Mayor G Aldridge
Deputy Mayor, Cr C Buchanan
Cr J Chewparsad
Cr A Graham
Cr K Grenfell
Cr D Hood
Cr P Jensen
Cr S Ouk
Cr S Reardon

STAFF

Chief Executive Officer, Mr J Harry
Deputy Chief Executive Officer, Mr C Mansueto
General Manager City Infrastructure, Mr J Devine
General Manager City Development, Ms M English
Manager Community Participation and Partnerships, Ms C Giles
Manager Governance, Mr R Deco
Governance Project Officer, Mrs M Woods
Governance Support Officer, Ms K Boyd
Team Leader Strategic Urban Planning, Ms S Jenkin
Assessment Manager, Mr C Zafiropoulos
Manager Infrastructure Delivery, Mr J Collins
Manager Urban, Recreation and Natural Assets, Mr J Foong
A/Manager Field Services, Mr S Bartosak

The meeting commenced at 6.39 pm.

The Chairman welcomed the Elected Members, Members of the public and Staff to the meeting.

APOLOGIES

Apologies were received from Cr L Brug, Cr M Mazzeo and Cr S McKell.

LEAVE OF ABSENCE

Nil

PRESENTATION OF MINUTES

Moved Cr P Jensen

Seconded Cr S Ouk

The Minutes of the Finance and Corporate Services Committee Meeting held on 11 December 2023, be taken as read and confirmed.

CARRIED

REPORTS

Administration

2.0.1 Future Reports for the Finance and Corporate Services Committee

Moved Cr A Graham

Seconded Cr S Reardon

That Council:

1. Notes the report.

CARRIED

For Decision

2.1.1 Second Quarter Budget Review 2023/24

Moved Mayor G Aldridge

Seconded Cr P Jensen

That Council:

1. Notes the 2023/24 Second Quarter Budget Review report.
2. Approves the budget variances identified in this review and contained in the Budget Variation Summary (Appendix 1), and net capital and operating \$491,500 be credited to the Sundry Project Fund. This will bring the balance of the Sundry Projects Fund to \$491,500.
3. Approves the allocation of funding for the following non-discretionary net bids:

OPERATING

Legal Fees Supreme Court Judicial Review	\$175,000
Levies adjustment related to Dog registration Fees	\$36,500
Mawson Centre Contributions	\$38,000
Playspace Compliance Audit	\$120,000
Salisbury Fringe Carnival	\$25,000
Thrive Action Plan	\$80,000
Turf Pitches Rebate	\$7,800
Waste Management at Salisbury Events	\$15,000

CAPITAL

Brickwork Place, Walkley Heights, Additional Flood Mitigation Funding	\$500,000
Changing Places facility at Carisbrooke Park, Salisbury Park	\$150,000
Irrigation Controller Renewal Program	\$600,000
Mawson Lakes Wall Remediation Works	\$50,000
Pump Replacements Due to Failure	\$43,300
Salisbury Bowling Club relocation of services	\$195,200
St Kilda Community Hall Equipment Purchase	\$20,000
Water Fountain, Ornamental Lake, Lake Windemere, Salisbury North	\$95,000

TOTAL **\$2,150,800**

4. Approves the allocation of funding for the following **Discretionary** net bids:

OPERATING

Additional Security Services Guard and Overtime	\$110,000
Bagster Furniture	\$60,000
Insurance Premiums	\$99,000
Legal Expenses increased expenditure	\$60,000
Microsoft Licensing EA Agreement	\$60,400
Provision for WHS Initiatives	\$40,500
Sporting Club Leasing requirements as part of Lease/Licence Review	\$25,000

TOTAL **\$454,900**

5. Approves the following transfers:

Disbursement of City Growth Provisional funds to relevant areas	\$165,000
Transfer budget for the Salisbury City Centre Renewal Project Consultancy costs	\$72,000
Transfer Business Excellence Administration materials to First Aid Equipment budget	\$5,500
Transfer CEO Contractual Services budget to offset Contract Price increases	\$298,000
Transfer Cleaning Budgets from Community Services to Para Hills and Burton Community Hubs Maintenance	\$120,000
Transfer from CEO Consulting to Salisbury Memorial Park (SMP) Mausoleum Legal Expenditure	\$22,000
Transfer from Minor Capital Works Grant Program to Community Grants	\$50,000
Transfer from Minor Capital Works Grant Program to Youth Sponsorship	\$25,000
Transfer Little Para Catchment Native Forest bid funds to correct division	\$100,000
Transfer of funds associated with the delivery of two new play spaces	\$20,000
Transfer Salisbury Aware budget to Community Engagement Framework	\$20,000

6. Approves the variation of Loan Borrowings to reflect the bids and transfers approved by Council detailed in parts 1 to 5 of this resolution.

CARRIED

For Information

2.2.1 Council Finance Report - January 2024

Moved Cr K Grenfell

Seconded Cr J Chewparsad

That Council:

1. Notes the report.

CARRIED

QUESTIONS ON NOTICE

There were no Questions on Notice.

MOTIONS ON NOTICE

There were no Motions on Notice.

OTHER BUSINESS

(Questions Without Notice, Motions Without Notice, CEO Update)

There were no Other Business items.

ORDERS TO EXCLUDE THE PUBLIC

2.4.1 NAWMA (Northern Adelaide Waste Management Authority) First Quarter Budget Review 2023/24

Moved Cr A Graham

Seconded Cr S Reardon

1. The Finance and Corporate Services Committee orders, in consideration of Section 90(2) and 90(3)(b)(i) and (b)(ii) and (d)(i) and (d)(ii) of the *Local Government Act 1999*, that it is necessary and appropriate to exclude the public for the consideration of *Agenda Item 2.4.1 - NAWMA (Northern Adelaide Waste Management Authority) First Quarter Budget Review 2022/23* with the exception of the following persons:

- Chief Executive Officer
- Deputy Chief Executive Officer
- General Manager City Infrastructure
- General Manager City Development
- Manager Community Participation and Partnerships
- Manager Governance
- Governance Project Officer
- Governance Support Officer
- Team Leader Strategic Urban Planning
- Assessment Manager
- Manager Infrastructure Delivery
- Manager Urban, Recreation and Natural Assets
- Manager Field Services

on the basis that:

- it relates to information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and
- information the disclosure of which would, on balance, be contrary to the public interest; and
- commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and
- commercial information of a confidential nature (not being a trade secret) the disclosure of which would, on balance, be contrary to the public interest.

-
2. In weighing up the factors related to disclosure,
- disclosure of this matter to the public would demonstrate accountability and transparency of the Council's operations
 - public disclosure would adversely implicate the commercial position of Council and its regional subsidiary, which on balance, would equally negatively implicate the community's interests

On that basis the public's interest is best served by not disclosing *Agenda Item 2.4.1 - NAWMA (Northern Adelaide Waste Management Authority) First Quarter Budget Review 2022/23* and discussion at this point in time.

CARRIED

The meeting moved into confidence at 6.43 pm.

The meeting moved out of confidence and closed at 6.45 pm.

CHAIRMAN.....

DATE.....

ITEM	2.0.1
	FINANCE AND CORPORATE SERVICES COMMITTEE
DATE	18 March 2024
HEADING	Future Reports for the Finance and Corporate Services Committee
AUTHOR	Mercedes Healy, Personal Assistant Executive Office, CEO and Governance
CITY PLAN LINKS	4.2 We deliver quality outcomes that meet the needs of our community
SUMMARY	This item details reports to be presented to the Finance and Corporate Services Committee as a result of a previous Council resolution. If reports have been deferred to a subsequent month, this will be indicated, along with a reason for the deferral.

RECOMMENDATIONThat Council:

1. Notes the report.

ATTACHMENTS

There are no attachments to this report.

1. BACKGROUND

- 1.1 Historically, a list of resolutions requiring a future report to Council has been presented to each committee for noting.

2. CONSULTATION / COMMUNICATION

- 2.1 Internal
 - 2.1.1 Report authors and General Managers.
- 2.2 External
 - 2.2.1 Nil.

3. REPORT

3.1 The table below outlines the reports to be presented to the Finance and Corporate Services Committee as a result of a Council resolution.

Meeting Item	Heading and Resolution	Officer
27/06/2022 4.1.10	New Grant funding for Infrastructure Projects 5. Authorises the Chief Executive Officer to distribute the \$1.1M across the grant related projects stated in paragraphs 4.2.2 and 4.2.4 of the report (Item 4.1.10 – New Grant Funding for Infrastructure Projects – Urban Services Committee, 20 June 2022) with these allocations to be summarised within the following Quarterly Budget. Due: February 2024 Deferred: August 2024 Reason: A number of projects with in this program have been extended. Administration will report back to Council once division of the CoS contribution across the projects has been determined.	Christy Martin
24/04/2023 2.1.3	Budget Status Update 7. City Infrastructure to prepare a report for the Finance and Corporate Services Committee addressing fleet vehicles, including manager vehicles, and the potential to transition to Hybrid and Electric alternatives. Due: February 2024 Deferred: April 2024 Reason: Independent consultant report has been received and report will be provided in April 2024.	Mark Purdie

4. CONCLUSION / PROPOSAL

4.1 Future reports for the Finance and Corporate Services Committee have been reviewed and are presented for noting.

ITEM	2.1.1
	FINANCE AND CORPORATE SERVICES COMMITTEE
DATE	18 March 2024
HEADING	Long Term Financial Plan and Budget Workshops Actions Update
AUTHORS	Joe Scordo, Senior Management Accountant, Business Excellence Kate George, Manager Financial Services, Business Excellence
CITY PLAN LINKS	4.4 We plan effectively to address community needs and identify new opportunities
SUMMARY	This report provides Council with details of questions noted during the Elected Member Weekend Long Term Financial Plan presentation and the first Budget Workshop, and provides responses to questions taken on notice, or provides a timeline for responses that are pending at the time of preparing this report. The report also provides information related to the upcoming third budget workshop.

RECOMMENDATION

That Council:

1. Notes the actions and responses provided at paragraphs 3.3 of this report (Item 2.1.1, Finance and Corporate Services Committee, 18 March 2024).
2. Approves that a future report providing an update on West of Port Wakefield Code Amendments be added to the Policy and Planning Committee with a planned reporting date of April 2024.
3. Approves that a future report considering costs of additional resourcing in community compliance services and the potential associated revenue be added to the Finance and Corporate Services Committee with a planned reporting date of April 2024.

ATTACHMENTS

There are no attachments to this report.

1. BACKGROUND

- 1.1 This report provides Council with details of the questions raised and taken on notice at the Elected Member Weekend Long Term Financial Plan presentation 17 February 2024 and Budget Workshop 1 held 6 March 2024

2. EXTERNAL CONSULTATION/ COMMUNICATION

- 2.1.1 Internal - Across the organisation to gather responses to queries raised.

3. REPORT

- 3.1 The tables below detail queries for follow-up raised by Elected Members at Budget Workshop 1 held 6 March 2024, and Budget Workshop 2 held 13 March 2024. The tables below detail who is responsible, the timeframe to respond, and the mechanism for the response to be provided. A number of queries are also addressed in the table with the heading “Response” directly below the query raised.

Elected Member Weekend Workshop – 17 February 2024

- 3.2 Long Term Financial Plan was presented at the Elected Member Weekend. There were no actions outstanding at the end of this presentation.

Budget Workshop 1 – 6 March 2024

- 3.3 Base Operating Budget, Operating bids, IT Bids and Plant Furniture and Equipment bids were presented at the first budget workshop with the following actions recorded for follow up:

Item	Budget Workshop 1 – 6 March 2024	Who	When	Method
WS1-1	ITN001230 Expansion of Centrally Managed Wi-Fi 2024/25 Should there be an ongoing cost of WiFi reflected in the bid in year 2 onwards	GMBE	March 2024	Response Provided
	Response: There is no ongoing cost increase anticipated at this stage. At the time the Managed Service contract is renewed, all services will be incorporated with costs reassessed at this time.			
WS1-2	City Infrastructure – Tree and Stump Removal and Tree Pruning Can Unit pricing for Tree removal and Tree Pruning be provided to the Environmental Sustainability and Trees Sub Committee	GMCI	April 2024	Email to Elected Members
	Response: An email will be circulated to Elected Members with the required information			
WS1-3	St Kilda Hall Cleaning Review the frequency of usage through Space to Go and verify the cleaning requirements	GMCD	April 2024	Finance and Corporate Services
	Response: This information will be included in a future report on the St Kilda Hall use and operations			
WS1-4	Security Costs Further information item on the costs of security at the Salisbury Community Hub covering Council Meetings and Hub After Dark, and the existing contract security costs. Also the costs of Security Employees.	GMCI	April 2024	Email to Elected Members
	Response: An email will be circulated to Elected Members with the required information			

Item	Budget Workshop 1 – 6 March 2024	Who	When	Method
WS1-5	West of Port Wakefield Code Amendments Can an update on the work and costs required to undertake Council led Code Amendments and private-led Code Amendments for the land located West of Port Wakefield Road (i.e. the land identified in the Strategic Growth Framework that was endorsed by Council) be provided Response: A report will be provided	GMCiD	April 2024	Policy and Planning Committee Report
WS1-6	Community Compliance Can consideration of additional one or two staff members be given and the extent of the potential income that would result. Can this report also consider using our existing security contract provider to supplement our existing staff complement and confirmation that they can act as authorised officers Response: A Report will be provided	GMCiD	April 2024	Finance and Corporate Services Committee Report

Budget Workshop 2 – 13 March 2024

- 3.4 Due to the timing of the Second Budget Workshop at which the infrastructure bids were presented, and the March Finance and Corporate Services Committee meeting actions from Budget Workshop 2 will be reported in April.

Budget Workshop 3 – 27 March 2024

- 3.5 There will be a presentation of the Long Term Financial Plan at the Third Budget Workshop which will be updated following the presentations on the operating budget and capital budget bids at Budget Workshops 1 and 2. NAWMA are also scheduled to present their proposed budget at the Third Budget Workshop, with business plan presented to Council subsequently as a formal item.

4. CONCLUSION / PROPOSAL

- 4.1 Elected Members questions from the First Budget Workshop held 6 March 2024 have been noted in this report with response provided where ready. Where responses have not yet been provided these will be reported in subsequent update reports or stand-alone items.
- 4.2 The Infrastructure program was presented at the Second Budget Workshop, and actions from that workshop will be reported to Council in April due to the timing of the workshop and the March Finance and Corporate Services Meeting.
- 4.3 Budget Workshop 3 will provide members with the opportunity to review the updated Long Term Financial Plan, and receive a presentation from NAWMA on their budget for the coming year.

ITEM	2.1.2
	FINANCE AND CORPORATE SERVICES COMMITTEE
DATE	18 March 2024
HEADING	Budget Bids 2024/25
AUTHOR	Joe Scordo, Senior Management Accountant, Business Excellence
CITY PLAN LINKS	4.4 We plan effectively to address community needs and identify new opportunities
SUMMARY	<p>All Budget Bids have been presented to Elected Members at the Budget Workshop 1 held 6 March 2024 and Budget Workshop 2 held 13 March 2024. In these forums, scope and funding of proposed bids were presented and discussed with the opportunity for questions and feedback to be provided.</p> <p>This report summarises any changes to bids since Budget Workshop 1 and Budget Workshop 2, and also considers Elected Member Bids. Council's consideration and approval is sought for which Budget Bids are to be further considered for inclusion in the draft 2024/25 Long Term Financial Plan and Annual Business Plan (ABP) for community consultation.</p>

RECOMMENDATION

That Council:

1. Considers the following bids that are above current service levels and/or currently not funded through existing programs totalling \$1,614,000, which were discussed by Council at Budget Workshop 2:
 - a. TRN001251 Elected Member Bid: Upgrade of St Kilda Boat Ramp Car Park and the RV Trailer Park \$100,000 (Attachment 1)
 - (i) Option 1: Remove the bid from further budget considerations; **OR**
 - (ii) Option 2: Fund the project through deferral or cancellation of another project; **OR**
 - (iii) Option 3: Additional budget funding be provided.
 - b. PBN001255 Elected Member Bid: Supply & Install New Public Toilet at Salisbury North Oval \$300,000 (Attachment 2)
 - (i) Option 1: Remove the bid from further budget considerations; **OR**
 - (ii) Option 2: Fund the project through deferral or cancellation of another project; **OR**
 - (iii) Option 3: Additional budget funding be provided.

- c. PSN001280 Elected Member Bid: 4 x New Pump Tracks in various locations \$700,000 (Attachment 3)
 - (i) Option 1: Remove the bid from further budget considerations; **OR**
 - (ii) Option 2: Fund the project through deferral or cancellation of another project; **OR**
 - (iii) Option 3: Additional budget funding be provided.
 - d. PBN001281 Elected Member Bid: 6 x Community Defibrillators \$14,000 (Attachment 4)
 - (i) Option 1: Remove the bid from further budget considerations; **OR**
 - (ii) Option 2: Fund the project through deferral or cancellation of another project; **OR**
 - (iii) Option 3: Additional budget funding be provided.
 - e. PSN001282 Elected Member Bid: New Dog park, RM Williams Drive, Walkley Heights \$500,000 (Attachment 5)
 - (i) Option 1: Remove the bid from further budget considerations; **OR**
 - (ii) Option 2: Fund the project through deferral or cancellation of another project; **OR**
 - (iii) Option 3: Additional budget funding be provided.
2. Approves the four-year program (Attachment 6) with 2024/25 net expenditure of:
- Infrastructure Bids: net capital \$41,802,500 and operating \$1,686,600
 - Plant Furniture and Equipment Bids: net capital \$2,462,400 and operating \$8,000
 - Operating Bids: operating \$1,740,700
 - IT Bids: net capital \$1,614,300 and operating \$155,340
- which will be updated following Council decision in relation to part 1 of this recommendation and noting that three (3) bids subject to a confidential report of Council, as detailed in Attachments 1 to 3 of the Budget Bids 2024/25 – Confidential Items report, Finance and Corporate Services Committee, 18 March 2024 (Item 2.12.), are not included in these expenditure estimates.

ATTACHMENTS

This document should be read in conjunction with the following attachments:

- 1. TRN001251 Elected Member Bid: Upgrade of St Kilda Boat Ramp Car Park and the RV Trailer Park
- 2. PBN001255 Elected Member Bid: Supply & Install New Public Toilet at Salisbury North Oval
- 3. PSN001280 Elected Member Bid: 4 x New Pump Tracks in various locations
- 4. PBN001281 Elected Member Bid: 6 x Community Defibrillators
- 5. PSN001282 Elected Member Bid: New Dog park, RM Williams Drive, Walkley Heights
- 6. Budget Bids Schedule 2024/25

BACKGROUND

- 1.1 Budget workshops were held in March to inform Elected Members of the proposed budget bids. These meetings provided an overview, scope and funding of each bid, and enabled the Elected Members to ask questions and provide feedback.
- 1.2 This report provides further opportunity to formally consider the budget bids and to resolve which bids should progress into the next stages of the budget process, with Council provided further opportunities for consideration, before the draft budget culminates in late April with the adoption of the draft 2024/25 Long Term Financial Plan and Annual Business Plan (2024/25 LTFP & ABP) for consultation.
- 1.3 The final decision on the overall budget and the various bids is planned to occur at the June 2024 Council meeting as has occurred in past budget adoptions.
- 1.4 A summary of the budget bids, highlighting any changes since the workshops and providing options for consideration of bids where existing programs are in place, is also included in this report.

2. EXTERNAL CONSULTATION / COMMUNICATION

2.1 Internal

- 2.1.1 There has been extensive internal review of bids through stakeholder groups and Executive, and with Elected Members through the Budget Workshops.

2.2 External

- 2.2.1 The Budget Bids will be considered by Council again in April and then included in the draft 2024/25 LTFP & ABP for public consultation for community input into Council's future programs.

3. REPORT

- 3.1 All bids have been reviewed by Elected Members at Budget Workshop 1 held 6 March 2024 and Budget Workshop 2 held 13 March 2024 with scope and funding requirements discussed, with the opportunity provided for questions and feedback.
- 3.2 Changes since these workshops have been specifically detailed in this report. This report is the first opportunity to formally consider the Budget Bids, with a further opportunity provided in April prior to public consultation.
- 3.3 Three Confidential Bids are included in the program and are the subject of a separate report "Budget Bids 2024/25 – Confidential Items" on tonight's agenda.

Elected Member Bids

- 3.4 The following bids totalling \$1,614,000 propose further increases in service levels:
 - TRN001251 Elected Member Bid: Upgrade of St Kilda Boat Ramp Car Park and the RV Trailer Park \$100,000 (Attachment 1)
 - PBN001255 Elected Member Bid: Supply & Install New Public Toilet at Salisbury North Oval \$300,000 (Attachment 2)

- PSN001280 Elected Member Bid: 4 x New Pump Tracks in various locations \$700,000 (Attachment 3)
- PBN001281 Elected Member Bid: 6 x Community Defibrillators \$14,000 (Attachment 4)
- PSN001282 Elected Member Bid: New Dog park, RM Williams Drive, Walkley Heights \$500,000 (Attachment 5)

In assessing these bids Council needs to consider the overall financial sustainability and ability of Council to fund these projects without impacting other services or requiring additional income through rate revenue. The current program of works is extensive and consideration should be given to whether these proposed bids are a greater priority to the existing infrastructure capital program.

To manage these potential increased service levels, direction is sought from Council as follows as detailed in Recommendation 1:

- (i) Option 1: Remove the bid from further budget considerations; **OR**
- (ii) Option 2: Fund the project through deferral or cancellation of another project; **OR**
- (iii) Option 3: Additional budget funding be provided.

Proposed Budget Bid Changes

- 3.5 The attached schedule sorts the bids into categories of Infrastructure Bids, Plant Furniture and Equipment Bids, Operating Bids and IT Bids. Elected Members considered 2024/25 budget bids at Budget Workshop 1 held 6 March 2024 and Budget Workshop 2 held 13 March 2024. There were no proposed actions associated with bids resulting from these discussions.

Infrastructure Bids

- 3.6 Infrastructure Budget Bids to be endorsed by Council as part of this report total net capital \$41,802,500 and operating \$1,686,600, and are consistent with detail provided at the Elected Member Budget Workshop 2 on 13 March 2024, with no changes or updates required.

Plant Furniture and Equipment Budget Bids

- 3.7 The Plant, Furniture and Equipment Budget Bids, highlighted in purple on the attachment total net capital \$2,462,400 and operating \$8,000 and are consistent with detail provided at the Elected Member Budget Workshop 1 on 6 March 2024, with no changes or updates required.

Operating Budget Bids

- 3.8 The Operating Budget Bids highlighted in green on the attachment total net \$1,740,700, exclusive of budget associated with confidential bids which are to be considered under separate item Budget Bids 2024/25 – Confidential Items report, Finance and Corporate Services Committee, 18 March 2024 (Item 2.1.2.), and are consistent with details provided at the Elected Member Budget Workshop 1 on 6 March 2024, which will be updated further following consideration and decisions on other recommendations of this report.

IT Budget Bids

- 3.9 The IT Budget Bids highlighted in yellow on the attachment, totaling net capital \$1,614,300 and operating \$155,340, are consistent with detail provided at the Elected Member Budget Workshop 1 on 13 March 2024, with no changes or updates required.

4. CONCLUSION / PROPOSAL

- 4.1 Following the extensive review and discussion of Budget Bids it is appropriate for Council to formally consider the bids that will progress for further consideration and adoption in April for inclusion in the 2024/25 Long Term Financial Plan and Annual Business Plan for public consultation purposes, noting that Council will have further opportunities to review bids prior to adoption for public consultation.

2024/25 Financial Year**TRN001251**

ELECTED MEMBER BID: Upgrade of St Kilda Boat Ramp Car Park and the RV Trailer Park

Id Number: 36379
Department: City Infrastructure
Key Direction: A growing City that creates opportunities

Financial Year: 2025

Executive Summary:	Funds for the upgrade of amenities at the St Kilda RV trailer park.
Scope:	<p>Elected Member Commentary:</p> <p>An upgrade of the two existing accessible toilet facilities to include coin operated shower facilities for use by visitors.</p>
Justification:	<p>Elected Member Commentary:</p> <p>Following discussion with local residents several concerns were raised regarding the current state of the car park, location of the RV trailer park, and level of services available.</p> <p>Feedback was received at Elected Member Workshop 2 regarding this bid and from this feedback the bid was scaled to accommodate an upgrade of the two existing accessible toilet facilities to include coin operated shower facilities for use by visitors.</p> <p>Matters for Consideration (Staff Response):</p> <p>The carpark surface condition meets our current level of service whilst there is undulation the surface condition index (SCI) tolerance is within endorsed parameters and not requiring renewal.</p> <p>A section of the carpark can accommodate an improved RV parking location through line marking and signage.</p> <p>Installation of coin operated shower facilities is not currently a level of service provided. Coin operated showers will require and incur relatively high operational and maintenance costs with particular consideration of cleaning and vandalism. A nominal \$5k per annum has been included however the actual costs associated with repairs and / replacement due to vandalism could see this increase as occurrences occur.</p>

TRN001251 - Page | 1
Date Produced: 14-Mar-2024


Project Stakeholders	
Manager:	Jarred Collins
General Manager:	John Devine
Asset Owner:	Jarred Collins
Elected Member:	Cr Sharon McKell

Budget Bid Financial Summary					
	2025	2026	2027	2028	Total
Capital Expenditure	100,000	0	0	0	100,000
Capital Income	0	0	0	0	0
Transfer From Reserves - Capital	0	0	0	0	0
Operating Expenditure (Excl Depn)	0	5,000	5,100	5,300	15,400
Operating Expenditure - Depreciation	0	2,000	2,000	2,000	6,000
Operating Income	0	0	0	0	0
Transfer From Reserves - Operating	0	0	0	0	0
Net Budget Bid	100,000	7,000	7,100	7,300	121,400

Budget Bid Projects					
	2025	2026	2027	2028	Total
RV Trailer Park	50,000	0	0	0	50,000
Income	0	0	0	0	0
Expenses	50,000	0	0	0	50,000
Amenities	50,000	0	0	0	50,000
Income	0	0	0	0	0
Expenses	50,000	0	0	0	50,000
Coin Operated Showers - Maintenance & Operational Expense	0	5,000	5,100	5,300	15,400
Income	0	0	0	0	0
Expenses	0	5,000	5,100	5,300	15,400
Depreciation	0	2,000	2,000	2,000	6,000
Income	0	0	0	0	0
Expenses	0	2,000	2,000	2,000	6,000
			Total		121,400

TRN001251 - Page | 2
Date Produced: 14-Mar-2024

2024/25 Financial Year	PBN001255
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	ELECTED MEMBER BID: Supply & Install New Public Toilet at Salisbury North Oval
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Id Number:	36412
Department:	City Infrastructure
Key Direction:	A welcoming and liveable City

Financial Year:	2025
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Executive Summary:	Supply and install new unisex public toilet amenities at Salisbury North Oval.
Scope:	<p>Elected Member Commentary: Supply and install new unisex public toilet amenities at Salisbury North Oval, at an estimated value of \$300k subject to service connections.</p> <p>Works include:</p> <ul style="list-style-type: none"> Service connections 2 x unisex toilets + 1 accessible toilet Path connection <p>With the installation of a new community amenity, it will require ongoing maintenance and operating funding to cover the following items:</p> <ul style="list-style-type: none"> Consumables i.e. toilet paper, soap, etc Maintenance Security inspections
Justification:	<p>Elected Member Commentary: Provision of a new public amenity adjacent to the oval and sports court.</p> <p>Matters for Consideration (Staff Comment): There is a master plan currently being developed for Salisbury North Oval, and we propose that this bid is held over for consideration at that time.</p> <p>Community consultation should be undertaken for the installation of a public toilet, as these amenities would be accessible during daylight hours across a 7 day period, there is potential for antisocial behaviour associated with a facility of this nature, staff suggest that consideration of the toilet install impact on the the adjacent residential properties through community consultation.</p>

PBN001255 - Page | 1
Date Produced: 13-Mar-2024

2024/25 Financial Year	PSN001280
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	ELECTED MEMBER BID: 4 x New Pump Tracks in various locations
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Id Number:	36956
Department:	City Infrastructure
Key Direction:	A welcoming and liveable City

Financial Year:	2025
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Executive Summary:	Supply and install four new pump track locations within the City, including associated amenities.
Scope:	<p>Supply and install new pump tracks within the City in four locations, including associated amenities such as landscaping and vegetation, out furniture and seating, path connections and fencing modifications as required.</p> <p>2 x locations @ \$350k per site 2024/25 = \$750k</p> <p>2 x locations @ \$350k per site 2025/26 = \$750k</p> <p>With new infrastructure, it will require a new allowance of approximately \$5k per site, for ongoing maintenance to cover inspections, repairs, maintenance and water should there be increase in irrigated spaces.</p>
Justification:	<p>The creation of new pump track locations, provide the community with the opportunity to participate in free recreational activities which supports health and wellbeing.</p> <p>Matters for Consideration (Staff Comment): Staff recognise that new funding is required for this new infrastructure, however support the initiative.</p>

Project Stakeholders	
Manager:	John Devine
General Manager:	John Devine
Asset Owner:	John Devine
Elected Member:	Cr Chad Buchanan

Budget Bid Financial Summary					
	2025	2026	2027	2028	Total
Capital Expenditure	700,000	700,000	0	0	1,400,000
Capital Income	0	0	0	0	0
Transfer From Reserves - Capital	0	0	0	0	0
Operating Expenditure (Excl Depn)	0	10,000	20,000	20,000	50,000
Operating Expenditure - Depreciation	0	35,000	70,000	70,000	175,000
Operating Income	0	0	0	0	0
Transfer From Reserves - Operating	0	0	0	0	0
Net Budget Bid	700,000	745,000	90,000	90,000	1,625,000

Budget Bid Projects					
	2025	2026	2027	2028	Total
New Pump Tracks	700,000	710,000	20,000	20,000	1,450,000
Income	0	0	0	0	0
Expenses	700,000	710,000	20,000	20,000	1,450,000
Depreciation	0	35,000	70,000	70,000	175,000
Income	0	0	0	0	0
Expenses	0	35,000	70,000	70,000	175,000
Total					1,625,000

2024/25 Financial Year	PBN001281
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	ELECTED MEMBER BID: 6 x Community Defibrillators
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Id Number:	36960
Department:	City Infrastructure
Key Direction:	A welcoming and liveable City

Financial Year:	2025
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Executive Summary:	Supply and install six new community defibrillators within the City public realm.
Scope:	<p>Supply and install six new defibrillators within the City where the new legislation does not require them to be, therefore being an increased level of service and safety amenity for the community.</p> <p>6 x \$2,400 per unit</p> <p>Noting ongoing maintenance has been allowed for within Budget Bid PBN001254 Automated External Defibrillators (AEDs) Program.</p>
Justification:	As a safety initiative, provision of access to defibrillators within the City where key locations may not have the facilities which require them to be installed.

Project Stakeholders	
Manager:	Jonathan Foong
General Manager:	John Devine
Asset Owner:	Tejaswi Karekal
Elected Member:	Cr Peter Jensen

Budget Bid Financial Summary					
	2025	2026	2027	2028	Total
Capital Expenditure	14,400	0	0	0	14,400
Capital Income	0	0	0	0	0
Transfer From Reserves - Capital	0	0	0	0	0
Operating Expenditure (Excl Depn)	0	0	0	0	0
Operating Expenditure - Depreciation	0	2,900	2,900	2,900	8,700
Operating Income	0	0	0	0	0
Transfer From Reserves - Operating	0	0	0	0	0
Net Budget Bid	14,400	2,900	2,900	2,900	23,100

Budget Bid Projects					
	2025	2026	2027	2028	Total
New Defibrillators	14,400	0	0	0	14,400
Income	0	0	0	0	0
Expenses	14,400	0	0	0	14,400
Depreciation	0	2,900	2,900	2,900	8,700
Income	0	0	0	0	0
Expenses	0	2,900	2,900	2,900	8,700
Total					23,100

2024/25 Financial Year**PSN001282**
**ELECTED MEMBER BID: New Dog Park,
RM Williams Drive, Walkley Heights**

Id Number: 36967
Department: City Infrastructure
Key Direction: A welcoming and liveable City

Financial Year: 2025

Executive Summary:	Installation of a new dog park at RM Williams Drive Reserve, Walkley Heights.
Scope:	<p>A new dog park at RM Williams Drive Reserve, Walkley Heights inclusive of a section specifically for small dogs. Works will include design and consultation, fencing, picnic shelter, water fountain for dogs, dog training elements, lighting, irrigation and turf at an estimated value of \$500k.</p> <p>As this is the creation of a new dog park, an allocation for ongoing maintenance is required for inspections, maintenance activities, repairs and watering at an estimated value of \$12k pa.</p>
Justification:	<p>Creation of a new dog recreational space for the community in Walkley Heights as a new level of service and amenity. Community consultation will need to be undertaken for this project, as it is a new facility within the reserve.</p> <p>Matters for Consideration (Staff Comment): Staff do not support this bid as there is two existing dog parks located within approximately 2.5km of this site, Unity Park and Golding Oval.</p>

Project Stakeholders

Manager: John Devine
General Manager: John Devine
Asset Owner: John Devine
Elected Member: Cr Lauren Brug

PSN001282 - Page | 1
 Date Produced: 13-Mar-2024

Budget Bid Financial Summary					
	2025	2026	2027	2028	Total
Capital Expenditure	500,000	0	0	0	500,000
Capital Income	0	0	0	0	0
Transfer From Reserves - Capital	0	0	0	0	0
Operating Expenditure (Excl Depn)	0	12,000	12,000	12,000	36,000
Operating Expenditure - Depreciation	0	20,000	20,000	20,000	60,000
Operating Income	0	0	0	0	0
Transfer From Reserves - Operating	0	0	0	0	0
Net Budget Bid	500,000	32,000	32,000	32,000	596,000

Budget Bid Projects					
	2025	2026	2027	2028	Total
New Dog Park, RM Williams Drive, Walkley Heights	500,000	12,000	12,000	12,000	536,000
Income	0	0	0	0	0
Expenses	500,000	12,000	12,000	12,000	536,000
Depreciation	0	20,000	20,000	20,000	60,000
Income	0	0	0	0	0
Expenses	0	20,000	20,000	20,000	60,000
Total					596,000

Budget Bids

2024/25 Financial Yr

Infrastructure & Operating Summary			2024/25								2025/26								2026/27								2027/28							
2024/25 Financial Yr			CAPITAL 000'S			Variance to 23/24 Yr 2	OPERATING 000'S			Variance to 23/24 Yr 2	CAPITAL 000'S			Variance to 23/24 Yr 3	OPERATING 000'S			Variance to 23/24 Yr 3	CAPITAL 000'S			Variance to 23/24 Yr 4	OPERATING 000'S			Variance to 23/24 Yr 4	CAPITAL 000'S			OPERATING 000'S				
			Exp	Funding	Net		Exp	Funding	Net		Exp	Funding	Net		Exp	Funding	Net		Exp	Funding	Net		Exp	Funding	Net		Exp	Funding	Net		Exp	Funding	Net	
Program Works Bid Synopsis																																		
Bid Project Asset Category: Drainage & Waterways																																		
New																																		
DWN 001147	Local Flooding Service Continuity Program		113	0	113	1	119	0	119	(1)	117	0	117	1	122	0	122	(0)	119	0	119	1	125	0	125	(0)	123	0	123	128	0	128		
DWN 001148	Major Flooding Mitigation Service Continuity Projects		412	0	412	2	0	0	0	(3)	424	0	424	3	0	0	0	(4)	435	0	435	4	0	0	0	(4)	446	0	446	0	0	0		
DWN 001149	Minor Drainage Networks		165	0	165	(235)	0	0	0	(2)	501	0	501	21	0	0	0	(5)	510	0	510	110	0	0	0	(6)	157	0	157	0	0	0		
DWN 001252	Ryans Road Flood Mitigation Basin		50	0	50	50	0	0	0	0	810	0	810	810	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Subtotal - New			740	0	740	(183)	119	0	119	(5)	1,851	0	1,851	835	122	0	122	(10)	1,064	0	1,064	114	125	0	125	(11)	726	0	726	128	0	128		
Renewal																																		
DWR 001150	SAMP: Watercourse Management Service Continuity Program		824	0	824	4	0	0	0	(2)	847	0	847	7	0	0	0	(2)	869	0	869	7	0	0	0	(2)	892	0	892	0	0	0		
DWR 001152	SAMP: Dam Service Continuity & Rectification Program		77	0	77	0	0	0	0	0	79	0	79	1	0	0	0	0	82	0	82	1	0	0	0	0	223	0	223	0	0	0		
DWR 001153	SAMP: Environmental Open Space Land Management Service Continuity Program		103	0	103	1	73	0	73	0	106	0	106	1	75	0	75	1	109	0	109	1	77	0	77	1	112	0	112	79	0	79		
DWR 001154	SAMP: St Kilda Breakwaters Service Continuity Program		412	0	412	207	0	0	0	0	0	0	0	(210)	0	0	0	0	435	0	435	219	0	0	0	0	0	0	0	0	0	0		
DWR 001155	SAMP: Major Drainage Service Continuity Program		31	0	31	0	0	0	0	0	349	0	349	3	0	0	0	0	250	0	250	2	0	0	0	0	368	0	368	0	0	0		
Subtotal - Renewal			1,447	0	1,447	212	73	0	73	(2)	1,382	0	1,382	(199)	75	0	75	(1)	1,744	0	1,744	230	77	0	77	(1)	1,594	0	1,594	79	0	79		
TOTAL - Drainage & Waterways			2,187	0	2,187	29	192	0	192	(7)	3,233	0	3,233	636	197	0	197	(11)	2,807	0	2,807	345	202	0	202	(12)	2,320	0	2,320	207	0	207		
Bid Project Asset Category: Property & Buildings																																		
New																																		
PBN 001156	Clubs/Sporting Facilities Service Continuity Program (Minor Infrastructure Grant		464	0	464	(8)	41	0	41	(7)	477	0	477	(7)	42	0	42	(7)	489	0	489	(7)	43	0	43	(7)	502	0	502	45	0	45		
PBN 001157	Miscellaneous Land Acquisition Service Continuity Program		56	0	56	0	0	0	0	0	58	0	58	0	0	0	0	0	60	0	60	0	0	0	0	0	61	0	61	0	0	0		
PBN 001158	Community and Public Art Program		31	0	31	0	21	0	21	(2)	32	0	32	0	21	0	21	(2)	0	0	0	0	0	0	0	(2)	0	0	0	0	0	0		
PBN 001254	Automated External Defibrillators (AEDs) Program		142	0	142	142	0	0	0	0	0	0	0	5	0	5	5	0	0	0	0	5	0	5	5	5	0	0	0	5	0	5		
PBN 001255	ELECTED MEMBER BID: Supply & Install New Public Toilet at Salisbury North Oval		300	0	300	300	0	0	0	0	0	0	0	25	0	25	25	0	0	0	0	26	0	26	26	0	0	0	26	0	26			
PBN 001277	The Gardens, Recreation Centre Upgrade, Parafield Gardens		100	0	100	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
PBN 001281	ELECTED MEMBER BID: 6 x Community Defibrillators		14	0	14	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Subtotal - New			1,107	0	1,107	548	62	0	62	(9)	566	0	566	(7)	94	0	94	22	548	0	548	(6)	74	0	74	22	563	0	563	76	0	76		
Renewal																																		
PBR 001160	SAMP: Building Furniture and Equipment Service Continuity Program		103	0	103	26	0	0	0	0	106	0	106	27	0	0	0	0	109	0	109	28	0	0	0	0	112	0	112	0	0	0		
PBR 001161	SAMP: Building Service Continuity Program		2,311	0	2,311	(1,482)	138	0	138	0	3,918	0	3,918	31	142	0	142	0	4,020	0	4,020	34	145	0	145	0	5,794	0	5,794	150	0	150		
PBR 001276	SAMP: Ingle Farm Recreation Centre		1,500	0	1,500	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Subtotal - Renewal			3,914	0	3,914	45	138	0	138	0	4,024	0	4,024	58	142	0	142	0	4,128	0	4,128	62	145	0	145	0	5,906	0	5,906	150	0	150		
TOTAL - Property & Buildings			5,021	0	5,021	593	200	0	200	(9)	4,590	0	4,590	51	235	0	235	22	4,676	0	4,676	56	220	0	220	22	6,468	0	6,468	226	0	226		
Bid Project Asset Category: Parks & Streetscapes																																		
New																																		
PSN 001163	SAMP: Streetscapes Planting Service Continuity Program		1,030	0	1,030	15	0	0	0	(12)	1,059	0	1,059	8	0	0	0	(20)	1,086	0	1,086	9	0	0	0	(21)	1,115	0	1,115	0	0	0		
PSN 001164	Major Entry Sites Landscape Enhancements Service Continuity Program		41	0	41	0	0	0	0	0	180	0	180	22	0	0	0	(3)	44	0	44	0	5	0	5	(12)	167	0	167	5	0	5		
PSN 001165	Community Use Sports Court Lighting Service Continuity Program		154	0	154	1	0	0	0	(0)	11	0	11	0	5	0	5	(3)	163	0	163	1	5	0	5	0	11	0	11	5	0	5		
PSN 001166	Developer Funded Service Continuity Program		206	206	0	0	0	0	0	(3)	212	212	0	0	0	0	0	(3)	217	217	0	0	0	0	0	(4)	223	223	0	0	0	0		
PSN 001215	Pledger Wetlands, Mawson Lakes - Irrigation Supply points relocation		12	0	12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
PSN 001216	Ascot Drive Reserve, Paralowie, New Irrigation		128	0	128	128	0	0	0	0	0	0	0	5	0	5	5	0	0	0	0	5	0	5	5	5	0	0	0	5	0	5		
PSN 001253	Lake Windemere, Salisbury North - Amenities		750	0	750	750	0	0	0	0	0	0																						

Budget Bids																																	
2024/25 Financial Yr																																	
Infrastructure & Operating Summary				2024/25					2025/26					2026/27					2027/28														
				CAPITAL 000'S			Variance to 23/24 Yr 2	OPERATING 000'S			Variance to 23/24 Yr 2	CAPITAL 000'S			Variance to 23/24 Yr 3	OPERATING 000'S			Variance to 23/24 Yr 3	CAPITAL 000'S			Variance to 23/24 Yr 4	OPERATING 000'S			Variance to 23/24 Yr 4	CAPITAL 000'S			OPERATING 000'S		
Exp	Funding	Net	Exp	Funding	Net	Exp		Funding	Net	Exp		Funding	Net	Exp		Funding	Net	Exp		Funding	Net	Exp		Funding	Net	Exp		Funding	Net	Exp	Funding	Net	Exp
Program Works Bid Synopsis																																	
Bid Project Asset Category: Strategic Projects																																	
New																																	
STN	001225	Lindblom Park New Changeroom Facilities		2,500	0	2,500	2,500	0	0	0	0	0	0	0	52	0	52	52	0	0	0	0	53	0	53	53	0	0	0	54	0	54	
Subtotal - New				2,500	0	2,500	2,500	0	0	0	0	0	0	0	52	0	52	52	0	0	0	0	53	0	53	53	0	0	0	54	0	54	
Renewal																																	
STR	001258	SAMP: Asset Auditing & Valuation Planning Program		700	0	700	700	0	0	0	0	721	0	721	721	0	0	0	0	741	0	741	741	0	0	0	0	760	0	760	0	0	0
STR	001264	SAMP: Investigation, Planning & Design for Future Works not elsewhere covered		391	0	391	391	0	0	0	0	402	0	402	402	0	0	0	0	413	0	413	413	0	0	0	0	424	0	424	0	0	0
Subtotal - Renewal				1,091	0	1,091	1,091	0	0	0	0	1,123	0	1,123	1,123	0	0	0	0	1,154	0	1,154	1,154	0	0	0	0	1,184	0	1,184	0	0	0
TOTAL - Strategic Projects				3,591	0	3,591	3,591	0	0	0	0	1,123	0	1,123	1,123	52	0	52	52	1,154	0	1,154	1,154	53	0	53	53	1,184	0	1,184	54	0	54
Bid Project Asset Category: Transportation																																	
New																																	
TRN	001179	SAMP: Jones Road Bolivar - Site Rehabilitation for Future Clean Fill Disposal		57	0	57	0	33	0	33	(1)	58	0	58	0	34	0	34	(1)	60	0	60	1	35	0	35	(1)	61	0	61	36	0	36
TRN	001180	Minor Traffic Improvements Service Continuity Program		165	0	165	1	62	0	62	(2)	169	0	169	1	64	0	64	(2)	174	0	174	2	66	0	66	(2)	178	0	178	68	0	68
TRN	001181	Major Traffic Improvements Service Continuity Program		652	0	652	22	0	0	0	(6)	106	0	106	53	0	0	0	(18)	1,345	600	745	53	0	0	0	(1)	111	0	111	0	0	0
TRN	001182	School Zones and Pedestrian Crossings Service Continuity Program		783	263	520	264	0	0	0	(6)	265	0	265	2	0	0	0	(6)	272	0	272	2	0	0	0	(7)	279	0	279	0	0	0
TRN	001183	New Footpath and Kerb Ramps Service Continuity Program		500	0	500	193	23	0	23	(3)	257	0	257	(58)	23	0	23	(4)	264	0	264	(59)	24	0	24	(4)	271	0	271	25	0	25
TRN	001184	Bicycle Network Improvements Service Continuity Program		206	50	156	1	0	0	0	(4)	212	50	162	(23)	0	0	0	(4)	326	130	196	43	0	0	0	(6)	223	50	173	0	0	0
TRN	001185	City Wide Trails Service Continuity Program		824	300	524	(78)	0	0	0	(12)	847	300	547	(78)	0	0	0	(12)	869	300	569	(79)	0	0	0	(13)	557	150	407	0	0	0
TRN	001186	Footpath Trading Pedestrian Service Continuity Protection		26	12	13	(0)	0	0	0	(1)	26	13	14	(1)	0	0	0	(1)	27	13	14	(1)	0	0	0	(1)	28	13	15	0	0	0
TRN	001187	Staff Capitalisation Overhead		3,468	0	3,468	238	0	0	0	0	3,565	0	3,565	254	0	0	0	0	3,658	0	3,658	264	0	0	0	0	3,753	0	3,753	0	0	0
TRN	001251	ELECTED MEMBER BID: Upgrade of St Kilda Boat Ramp Car Park and the RV Trailer Park		100	0	100	100	0	0	0	0	0	0	0	5	0	5	5	0	0	0	0	5	0	5	5	0	0	0	5	0	5	
Subtotal - New				6,779	625	6,155	739	118	0	118	(35)	5,506	363	5,143	151	126	0	126	(42)	6,994	1,043	5,951	225	130	0	130	(28)	5,461	213	5,248	133	0	133
Renewal																																	
TRR	001188	SAMP: Fences and Bollards Service Continuity Program		52	0	52	(1)	0	0	0	0	53	0	53	(1)	0	0	0	0	54	0	54	(1)	0	0	0	0	56	0	56	0	0	0
TRR	001189	SAMP: Mawson Lakes and Edinburgh Sound Attenuation Walls Service Continuity Program		0	0	0	(103)	0	0	0	0	318	0	318	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRR	001190	SAMP: Public Lighting Service Continuity Program		1,013	0	1,013	552	253	0	253	200	821	0	821	349	254	0	254	200	850	0	850	365	55	0	55	1	931	0	931	57	0	57
TRR	001191	SAMP: Carpark Renewal / Upgrade Service Continuity Program		206	0	206	1	0	0	0	0	212	0	212	2	0	0	0	0	217	0	217	2	0	0	0	0	223	0	223	0	0	0
TRR	001192	SAMP: Bridge Service Continuity Program		340	0	340	1	0	0	0	(1)	349	0	349	3	0	0	0	(1)	359	0	359	3	0	0	0	(1)	368	0	368	0	0	0
TRR	001194	SAMP: Asphalt Shared Use Paths Service Continuity Program		206	0	206	1	0	0	0	(3)	212	0	212	2	0	0	0	(3)	217	0	217	2	0	0	0	(3)	223	0	223	0	0	0
TRR	001195	SAMP: Bus Shelter and Bus Stop Improvement Service Continuity Program		227	0	227	1	16	0	16	1	233	0	233	2	16	0	16	1	239	0	239	2	17	0	17	1	245	0	245	17	0	17
TRR	001196	SAMP: Road Reseal Service Continuity Program		10,250	0	10,250	0	919	0	919	27	10,558	0	10,558	52	944	0	944	30	10,855	0	10,855	86	969	0	969	32	12,260	0	12,260	994	0	994
TRR	001198	SAMP: Signalised Pedestrian Crossing Service Continuity Program		31	0	31	0	0	0	0	0	32	0	32	0	0	0	0	0	33	0	33	0	0	0	0	0	33	0	33	0	0	0
TRR	001199	Pratt Avenue Bridge Pooraka		1,993	0	1,993	10	0	0	0	(4)	0	0	0	0	0	0	0	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Renewal				14,317	0	14,317	463	1,187	0	1,187	221	12,787	0	12,787	567	1,215	0	1,215	224	12,824	0	12,824	460	1,041	0	1,041	29	14,339	0	14,339	1,068	0	1,068
TOTAL - Transportation				21,096	625	20,471	1,201	1,305	0	1,305	185	18,293	363	17,930	719	1,341	0	1,341	182	19,818	1,043	18,775	685	1,170	0	1,170	1	19,800	213	19,587	1,201	0	1,201
Bid Project Asset Category: Salisbury Water Business																																	
New																																	
WBN	001200	Salisbury Water - Bellchambers Managed Aquifer Recharge (MAR) Scheme		5,638	5,616	22	22	0	0	0	0	5,638	0	5,638	5,638	0	0	0	(96)	0	0	0	0	130	290	(160)	0	0	0	140	385	(245)	
WBN	001201	Salisbury Water - Pump Station Upgrade Program		120	0	120	0	0	0	0	(3)	150	0	150	(20)	0	0	0	(3)	170	0	170	170	0	0	0	(4)	0	0	0	0	0	0
WBN	001203	Salisbury Water - Recycled Water Supply to Reactivated Reserves		250	0	250	0	20	20	0	(3)	250	0	250	0	40	40	0	(3)	250	0	250	0	60	60	0	(3)	250	0	250	80	80	0
WBN	001204	Salisbury Water - Sustainable Schools Program		200	0	200	0	0	0	0	110	0	0	0	0	70	(70)	112	0	0	0	0	0	72	(72)	112	0	0	0	74	(74)	0	0
WBN	001217	Salisbury Water - Business Unit Planning Program		0	0	0	0	0	0	0	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100	0	100	0	0	0	
WBN	001218	Salisbury Water Distribution Main Linkages		320	0	320	0	0	10	(10)	31	0	0	0	0	0	20	(20)	86	0	0	0	0	0	30	(30)	100	0	0	40	(40)	0	
Subtotal - New				6,528	5,616	912	22	20	30	(10)	133	6,038	0	6,038	5,618	40	130	(90)	95	420	0	420	170	190	452	(262)	205	350	0	350	220	579	(359)
Renewal																																	
WBR	001205	Salisbury Water Asset Renewal Program		1,019	0	1,019	126	0	0	0	0	644	0	644	(456)	0	0	0	0	1,207	0	1,207	194	0	0	0	0	1,385	0	1,385	0	0	0
Subtotal - Renewal				1,019	0	1,019	126	0	0	0	0	644	0	644	(456)	0	0	0	0	1,207	0	1,207	194	0	0	0	0	1,385	0	1,385	0	0	0
TOTAL - Salisbury Water Business				7,547	5,616	1,931	148	20	30	(10)	133	6,682	0	6,682	5,162	40	130	(90)	95	1,627	0	1,627	364	190	452	(262)	205	1,735	0	1,735	220	579	(359)
Total New				21,314	6,447	14,867		318	30	288		16,561	575	15,987		497	130	367		10,536	1,260	9,276		652	452	200		8,615	436	8,179	693	579	115
Total Renewal				26,936	0	26,936		1,398	0	1,398		22,791	0	22,791		1,432	0	1,432		24,116	0	24,116		1,268	0	1,268		27,890	0	27,890	1,303	0	1,303
				48,249	6,447	41,803		1,717	30	1,687		39,352	575	38,778		1,929	130	1,799		34,653	1,260	33,392		1,920	452	1,469		36,506	436	36,069	1,996	579	1,418

Budget Bids

2024/25 Financial Yr

Infrastructure & Operating Summary				2024/25								2025/26								2026/27								2027/28							
2024/25 Financial Yr				CAPITAL 000'S			Variance to 23/24 Yr 2	OPERATING 000'S			Variance to 23/24 Yr 2	CAPITAL 000'S			Variance to 23/24 Yr 3	OPERATING 000'S			Variance to 23/24 Yr 3	CAPITAL 000'S			Variance to 23/24 Yr 4	OPERATING 000'S			Variance to 23/24 Yr 4	CAPITAL 000'S			OPERATING 000'S				
Program Works Bid Synopsis				Exp	Funding	Net		Exp	Funding	Net		Exp	Funding	Net		Exp	Funding	Net		Exp	Funding	Net		Exp	Funding	Net		Exp	Funding	Net		Exp	Funding	Net	
Plant, Furniture & Equipment																																			
New																																			
PFN	001206	SAMP: Plant & Fleet Replacement Program		3,090	802	2,289	237	0	0	0	0	2,488	886	1,602	23	0	0	0	0	2,716	792	1,924	66	0	0	0	0	3,065	852	2,213	0	0	0		
PFN	001244	Plant Equipment for Removal of Seaweed from St Kilda Boat Channel		40	0	40	40	8	0	8	8	0	0	0	0	4	0	4	4	0	0	0	0	4	0	4	4	0	0	0	4	0	4		
Renewal																																			
PFR	001207	SAMP: CCTV Renewal Program		134	0	134	1	0	0	0	0	138	0	138	1	0	0	0	0	141	0	141	1	0	0	0	0	145	0	145	0	0	0		
TOTAL - Plant, Furniture & Equipment				3,264	802	2,462	277	8	0	8	8	2,626	886	1,740	24	4	0	4	4	2,857	792	2,065	67	4	0	4	4	3,210	852	2,358	4	0	4		
Operating Bids																																			
New																																			
OPN	001211	Adelaide Coastal Councils Network					0	10	0	10	10				0	10	0	10	10				0	10	0	10	10			10	0	10			
OPN	001219	Thrive Action Plan 24-25					0	160	0	160	160				0	80	0	80	80				0	0	0	0	0			0	0	0			
OPN	001220	Strategic Land Review Feasibilities					0	150	0	150	150				0	150	0	150	150				0	150	0	150	150			150	0	150			
OPN	001227	Climate Change Adaptation Plan					0	50	0	50	50				0	0	0	0	0				0	0	0	0	0			0	0	0			
OPN	001228	Planning Officer (1.0 FTE Level 5)					0	126	170	(44)	(44)				0	129	175	(45)	(45)				0	133	179	(47)	(47)			0	0	0			
OPN	001235	Dog and Cat Subsidised Desexing 2024/25					0	10	5	5	5				0	0	0	0	0				0	0	0	0	0			0	0	0			
OPN	001236	Pooraka Pound Cleaning					0	200	76	124	124				0	206	78	128	128				0	211	80	131	131			216	82	134			
OPN	001237	Waste Management Strategy					0	50	0	50	50				0	0	0	0	0				0	0	0	0	0			0	0	0			
OPN	001238	CONFIDENTIAL: Bridgestone Operating Model					0	212	50	162	162				0	217	51	166	166				0	224	53	171	171			229	54	175			
OPN	001239	CONFIDENTIAL: Mausoleum Operating Model					0	203	216	(13)	(13)				0	209	222	(13)	(13)				0	214	228	(14)	(14)			220	234	(14)			
OPN	001240	CONFIDENTIAL: Salisbury Recreation Precinct Operations					0	1,214	0	1,214	1,214				0	861	0	861	861				0	684	0	684	684			460	12	448			
OPN	001241	Waste Management for Events					0	30	0	30	30				0	31	0	31	31				0	32	0	32	32			33	0	33			
OPN	001243	Twelve25 Youth Employment and Work Ready project					0	20	0	20	20				0	0	0	0	0				0	0	0	0	0			0	0	0			
OPN	001246	Data for strategic planning and decision making					0	29	0	29	29				0	30	0	30	30				0	31	0	31	31			31	0	31			
OPN	001249	Community Experience Strategy					0	50	0	50	50				0	0	0	0	0				0	0	0	0	0			0	0	0			
OPN	001250	Supplementary Events Budget					0	66	0	66	66				0	0	0	0	0				0	0	0	0	0			0	0	0			
OPN	001262	Cleaning & Sanitary Services for Additional Facilities					0	60	0	60	60				0	62	0	62	62				0	63	0	63	63			65	0	65			
OPN	001263	Integrated Transport Plan					0	100	0	100	100				0	100	0	100	100				0	0	0	0	0			0	0	0			
OPN	001265	Salisbury Hub After Dark					0	35	0	35	35				0	36	0	36	36				0	37	0	37	37			38	0	38			
OPN	001267	Representation Review					0	40	0	40	40				0	0	0	0	0				0	0	0	0	0			0	0	0			
OPN	001268	Elected Members Training					0	62	0	62	62				0	62	0	62	62				0	62	0	62	62			62	0	62			
OPN	001272	Additional Security Services					0	110	0	110	110				0	113	0	113	113				0	116	0	116	116			119	0	119			
OPN	001273	Playspace Compliance Audits					0	120	0	120	120				0	123	0	123	123				0	127	0	127	127			130	0	130			
OPN	001274	Footpath Maintenance					0	434	0	434	434				0	446	0	446	446				0	458	0	458	458			469	0	469			
OPN	001278	Environmental Health Officer (1.0 FTE Level 5)					0	126	46	80	80				0	129	47	82	82				0	133	48	84	84			136	50	87			
TOTAL - Operating Bids							0	3,667	563	3,104	3,104				0	2,993	573	2,420	2,420				0	2,683	589	2,094	2,094			2,368	432	1,936			
Information Technology																																			
New																																			
ITN	001209	IT Asset Renewal		1,390	0	1,390	576	99	0	99	(356)	1,487	0	1,487	779	57	0	57	(4)	751	0	751	245	35	0	35	(14)	806	0	806	64	0	64		
ITN	001230	Expansion of Centrally Managed Wi-Fi 2024/25		121	0	121	121	46	0	46	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
ITN	001231	Replacement of Elected Members Microphones in Little Para Conference Room		104	0	104	104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
ITN	001242	ESRI Advanced Business Analytics and ArcGIS Urban Licences		0	0	0	0	11	0	11	11	0	0	0	0	11	0	11	11	0	0	0	0	11	0	11	11	0	0	0	11	0	11		
TOTAL - Information Technology				1,614	0	1,614	800	155	0	155	(299)	1,487	0	1,487	779	68	0	68	7	751	0	751	245	45	0	45	(3)	806	0	806	75	0	75		
TOTAL				53,128	7,248	45,879	9,848	5,547	593	4,954	3,095	43,465	1,461	42,004	9,652	4,993	703	4,290	2,795	38,260	2,052	36,208	2,939	4,653	1,041	3,613	2,399	40,521	1,288	39,233	4,443	1,010	3,433		
Total Infrastructure Program				48,249	6,447	41,803		1,717	30	1,687		39,352	575	38,778		1,929	130	1,799		34,653	1,260	33,392		1,920	452	1,469		36,506	436	36,069	1,996	579	1,418		
Total Plant, Furniture & Equipment				3,264	802	2,462		8	0	8		2,626	886	1,740		4	0	4		2,857	792	2,065		4	0	4		3,210	852	2,358	4	0	4		
Total Operating				0	0	0		3,667	563	3,104		0	0	0		2,993	573	2,420		0	0	0		2,683	589	2,094		0	0	0	2,368	432	1,936		
Total Information Technology				1,614	0	1,614		155	0	155		1,487	0	1,487		68	0	68		751	0	751		45	0	45		806	0	806	75	0	75		
TOTAL				53,128	7,248	45,879		5,547	593	4,954		43,465	1,461	42,004		4,993	703	4,290		38,260	2,052	36,208		4,653	1,041	3,613		40,521	1,288	39,233	4,443	1,010	3,433		

ITEM	2.1.3 FINANCE AND CORPORATE SERVICES COMMITTEE
DATE	18 March 2024
HEADING	Salisbury Water Budget 2024/25 Report
AUTHORS	Bruce Naumann, Manager Salisbury Water, Business Excellence Joe Scordo, Senior Management Accountant, Business Excellence Roseanne Irvine, Salisbury Water Administration Coordinator, Business Excellence
CITY PLAN LINKS	2.2 We make the most of our resources including water, waste and energy 4.2 We deliver quality outcomes that meet the needs of our community
SUMMARY	The following report details the performance of the Salisbury Water Business Unit (SWBU) to February 2024 of the 2023/24 financial year. The report also provides the proposed 2024/25 budget including budget bids, fees and charges, for consideration by Council.

RECOMMENDATION

That Council:

1. Approves the Salisbury Water 2024/25 budget, including budget bids, fees and charges and the water pricing policy as included in Attachment 1 (Item No. 2.1.3, Finance and Corporate Services Committee, 18 March 2024) for consideration in the 2024/25 Council Budget.

ATTACHMENTS

This document should be read in conjunction with the following attachments:

1. Salisbury Water 2024-25 Pricing Policy Statement

1. BACKGROUND

- 1.1 The City of Salisbury is a licensed water retailer under the *SA Water Industry Act 2012*. Council formed Salisbury Water, as a business unit in the Business Excellence Department, to ensure that all obligations under the *Water Industry Act 2012* and other relevant legislation, are met.
- 1.2 Salisbury Water strives to be an innovative and reliable ‘alternative water’ service provider supporting Council initiatives to deliver economic, environmental and social benefits to the community.
- 1.3 In 2022/23, Salisbury Water delivered:

- 1.3.1 **1,064 million litres** of alternative water to 1,285 external community customers
 - 1.3.2 **\$1.1 million** savings to these external community customers by providing a fit-for-purpose, lower cost, substitute for drinking water
 - 1.3.3 **1,004 million litres** of alternative water to irrigate Council's community spaces
 - 1.3.4 **\$0.7 million** reduction to business loan borrowings
 - 1.3.5 **3,793 million litres** less polluted stormwater runoff discharged to the Barker Inlet by harvesting, cleansing and storing this stormwater for future reuse.
 - 1.4 As part of the budget deliberations of Council each year, business units report their most up to date results for the current year (up to February 2024) and the proposed budget for the coming year (2024/25).
- 2. EXTERNAL CONSULTATION / COMMUNICATION**
- 2.1 Internal
 - 2.1.1 Business Excellence – Financial Services
 - 2.2 External
 - 2.2.1 Salisbury Water Management Advisory Board
- 3. REPORT**
- 3.1 2023/24 Review

To February 2024, Salisbury Water has delivered:

 - 3.1.1 **492 million litres** of alternative water to 1,295 external customers
 - 3.1.2 **532 million litres** of alternative water to Council's community spaces
 - 3.1.3 **1,759 million litres** less polluted stormwater runoff to the Barker Inlet by harvesting, cleansing and storing the stormwater for future reuse.
 - 3.1.4 Financial results for the 8 months to February 2024 are provided in the table below:

Details	YTD Actual	YTD Budget	Favourable/ (Unfavourable) Variance	Variance %
Revenue				
Sale of Water	1,006,520	923,655	82,865	8.97%
Water Connections	989	0	989	100.00%
Internal Water Supply	1,557,071	1,054,560	502,511	47.65%
External Grants & Subsidies				
Reimbursements	135	94	41	43.62%
Salisbury Water Rebate	0	(1,400)	1,400	-100.00%
Total Revenue	2,564,715	1,976,909	587,806	29.73%
Expenditure				
Wages & Salaries	531,264	429,658	(101,606)	-23.65%
Contractual Services	856,664	852,718	(3,946)	-0.46%
Materials	523,759	573,423	49,664	8.66%
Depreciation	1,551,841	1,551,841	0	0.00%
Other Expenses	785,305	754,088	(31,217)	-4.14%
Total Expenditure	4,248,833	4,161,728	(87,105)	-2.09%
Net Position	(1,684,118)	(2,184,819)	500,701	22.92%

Note: A favourable variance within the table above indicates an increase in income or a decrease in expense. An unfavourable variance indicates a decrease in income or an increase in expense.

- 3.1.5 The SWBU completed the first 8 months of the financial year with a favorable variance against budget of \$500,701.
- 3.1.6 Income totaling \$2,564,715 was received. This was \$587,806 above the YTD budget.
- 3.1.7 201mm of rainfall was recorded at Parafield Airport for the first half of the year, which is 46mm below the average rainfall for this period. This has resulted in an earlier start to the irrigation season, increased demand by most irrigation-based customers along with additional water required to maintain the amenity and quality of ornamental lakes.
- 3.1.8 A total of 1,795ML of stormwater has been harvested to date (compared to 2,672ML for the same period last year) bringing the combined aquifer balance to 13,000ML. This balance provides an important buffer for the business in future years where rainfall may not be as favourable.
- 3.1.9 Operational expenditure was \$87,105 above the YTD budget.
- 3.1.10 The forecast result for the full financial year (to 30 June 2024) is provided in the table below:

Details	Revised Budget	Original Budget	Forecast EOY	Favourable/ (Unfavourable) Variance	Variance %
Revenue					
Sale of Water	2,618,700	2,618,700	2,618,700	0	0.00%
Water Connections	1,600	1,600	1,600	0	0.00%
Internal Water Supply	3,515,200	3,515,200	3,515,200	0	0.00%
External Grants & Subsidies					
Reimbursements	300	300	300	0	0.00%
Salisbury Water Rebate	(3,500)	(3,500)	(3,500)	0	0.00%
Total Revenue	6,132,300	6,132,300	6,132,300	0	0.00%
Expenditure					
Wages & Salaries	638,500	638,500	638,500	0	0.00%
Contractual Services	1,564,090	1,564,090	1,564,090	0	0.00%
Materials	926,350	926,350	926,350	0	0.00%
Depreciation	2,069,121	2,069,121	2,069,121	0	0.00%
Other Expenses	1,118,400	1,118,400	1,118,400	0	0.00%
Total Expenditure	6,316,461	6,316,461	6,316,461	0	0.00%
Net Position	(184,161)	(184,161)	(184,161)	0	0.00%

Note: A favourable variance within the table above indicates an increase in income or a decrease in expense. An unfavourable variance indicates a decrease in income or an increase in expense.

3.1.11 The full year outlook has not been adjusted and remains a budget deficit of \$184,161 as per the original budget estimate. This decision is primarily due to the upward pressure from previous interest rate rises and CPI impacts on contractual services. The full year outlook is very dependent on weather conditions across the remainder of the year as supply is highly geared to irrigation demand. Third quarter results will be moderately impacted by the relatively variable, but dry weather conditions experienced over summer. However, a predicted warm and dry Autumn may have significant impact on fourth quarter results.

3.1.12 The forecast includes a \$2,069,121 allowance for depreciation.

3.1.13 Excluding depreciation, Council's water business is predicted to deliver a positive cash equivalent position for 2023/24 of **\$1,884,960**.

3.2 2024/25 Business Plan

3.2.1 The 2024/25 financial year will see an ongoing focus on organic growth, with minor reserve irrigation reactivations being the priority.

3.2.2 The Salisbury Water Strategic Action Plan is focused on the following objectives:

- continue to develop Salisbury Water through research and development to provide a competitive edge for firms located in the region (City Plan 2035 Foundation 3.1 – Our Infrastructure Supports Investment and Business Activity)
- continue to effectively manage actual and perceived water quality issues, including constantly reviewing the costs and benefits of treating water to a higher quality standard

- continue to investigate alternative power management options in order to the reduce significant ongoing power costs
- develop a strategy and program of works in conjunction with the Department for Education (DfE) under the Sustainable Schools program, to expand supply to additional schools, including outside Council's boundary, but in close proximity to the existing distribution network
- continue to optimise existing supply schemes and plan for potential new schemes
- continue to purchase permanent groundwater licence entitlements, as they come onto the market, in order to provide additional water supply security should drought conditions impact on stormwater harvesting.

3.2.3 The following initiatives are underway to meet the Strategic Action Plan objectives:

- New capital initiatives, summarised in the table below, are proposed to address water security issues, capacity building, increased regulatory monitoring requirements and asset renewal.
- Capital initiatives proposed for 2024/25 total \$1,931,000 net. Of this \$592,000 is a continuation of bids approved in previous years, \$1,019,000 is for asset renewal and \$320,000 relates to 1 new bid for Distribution Main Linkages.

Bid No	Asset Cat	Project Title	'000's		
			Exp	Inc	Net
001200	G	Bellchambers Managed Aquifer Recharge (MAR) Scheme *	5,638	5,616	22
001201	I	Pump Station Upgrade Program	120	-	120
001203	G	Recycled Water Supply to Reactivated Reserves	250	-	250
001204	G	Sustainable Schools Program	200	-	200
001218	G/I	Salisbury Water Distribution Main Linkages	320	-	320
001205	R	Salisbury Water Asset Renewal Program	1,019	-	1,019
Total New Water Business Unit			7,547	5,616	1,931

Asset Categorisation: G = Growth, I – Improvements, R = Renewal

* **State and Australian Government funding is currently being sought to progress this project**

3.3 Financial Analysis

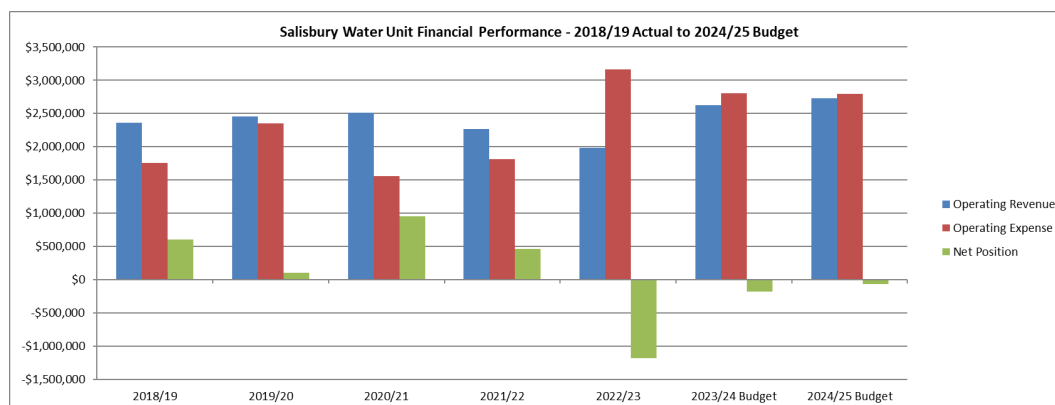
2024/25 Draft Budget

Details	2023/24 Budget	2024/25 Budget	Favourable/ (Unfavourable) Variance	Variance %
Revenue				
Sale of Water	2,618,700	2,724,100	105,400	4.02%
Water Connections	1,900	1,900	0	0.00%
Salisbury Water Rebate	(3,500)	(3,500)	0	0.00%
External Grants & Subsidies	0	0	0	0.00%
Internal Water Supply	3,515,200	3,590,660	75,460	2.15%
Total Revenue	6,132,300	6,313,160	180,860	2.95%
Expenditure				
Wages & Salaries	638,500	680,100	(41,600)	-6.52%
Contractual Services	1,564,090	1,598,792	(34,702)	-2.22%
Materials	926,350	950,103	(23,753)	-2.56%
Depreciation	2,069,121	2,114,924	(45,803)	-2.21%
Other Expenses	1,118,400	1,034,851	83,549	7.47%
Total Expenditure	6,316,461	6,378,770	(62,309)	-0.99%
Net Position	(184,161)	(65,610)	118,551	-64.37%
Operating Budget Bids	0	0	0	0.00%
Net Position including 24/25 New Initiatives	(184,161)	(65,610)	118,551	-64.37%
CASH POSITION	1,884,960	2,049,314	164,354	8.72%

Note: A favourable variance within the table above indicates an increase in income or a decrease in expense. An unfavourable variance indicates a decrease in income or an increase in expense.

Note 1: 'Other Expenses' expenditure category includes: Interest on borrowings, legal expenses, water licences, internal vehicle hire, internal maintenance charges, finance overhead charges, advertising, insurance and telephone costs.

Note 2: 'Materials' includes consumables such as chlorine and power costs.



3.4 Commentary on 2024/25 Budget

3.4.1 The 2024/25 budget for the SWBU forecasts a net deficit position of \$65,610. This result includes a \$2,114,924 allowance for depreciation.

3.4.2 Excluding depreciation, the SWBU is forecast to deliver a positive net cash equivalent position of **\$2,049,314** for 2024/25.

- 3.4.3 The equivalent cash surplus each year is used to pay down borrowings.
- 3.4.4 Sales volumes are budgeted at **2,543ML**, which will deliver a sustainable alternative water supply to customers and the community, reducing the City's reliance on valuable mains water supplies.
- 3.4.5 Revenue forecasts have allowed for a nominal 3.4% increase in water price for 2024/25. This is lower than annual CPI but a small price rise is proposed for the following reasons:
- the City of Salisbury is currently regulated under a 'light handed' approach, with the Essential Services Commission of South Australia (ESCOSA) setting a price determination that applies to Minor and Intermediate retailers for the regulatory period 1 July 2013 to 30 June 2020, through a framework that combines pricing principles and price monitoring. ESCOSA are still considering the pricing framework to apply beyond 2020. Note: The City of Salisbury is classified as an Intermediate retailer as we have over 500 external customers.
 - this determination has been based on National Water Initiative (NWI) pricing principles. In alignment with these principles, it is appropriate to establish pricing based on the efficient operation, maintenance, planning and administrative costs of the business; plus a 'reasonable return' on the business assets.
 - price stability and a consistent pricing approach sends the right signals to the market regarding Council's ability to provide alternative water at an affordable price to existing customers and still be attractive to potential new customers
 - the substantive retail price of Salisbury Water is recommended to increase by a nominal 3.4% from \$2.93 per Kilolitre to \$3.03 per Kilolitre for 2024/25.
- 3.4.6 Expenditure forecasts have allowed for increases and decreases across the following areas of the business:
- Contractual Services – upward pressure on contractor rates as previous years CPI impacts flow through.
 - Materials – upward movement in electricity rates.
 - Depreciation – upward movement in line with asset renewal.
 - Other Expenses – reduced interest costs on loan borrowings.
- 3.4.7 Total capital initiatives of \$1,931,000 are proposed. Of this \$592,000 is a continuation of bids approved in previous years, \$1,019,000 relates to the Salisbury Water asset renewal program and \$320,000 relates to the 1 new bid for Distribution main Linkages. The impact of these bids is not reflected in the draft operating statement until endorsed by Council, noting that majority of any impact will be in future years.

- 3.4.8 Rainfall dependency and the cyclical nature of weather is a key issue for the business. The majority of our customers utilise our alternative water for irrigation. Consequently, a wet season is useful for replenishing the aquifer ‘stock’ but means that not as much water is sold. The Bureau of Meteorology’s (BoM) long range forecast is for a return to an ‘ENSO-neutral state’ for the southern hemisphere during autumn 2024, resulting in average conditions for the remainder of the year.

3.5 Fees and Charges

- 3.5.1 Council provides alternative water to a range of customers including local business, schools, residential properties, and for its own community spaces.
- 3.5.2 Fees and charges are set out in accordance with Section 188 of the *Local Government Act 1999* and in-line with the *Water Industry Act 2012* as regulated by ESCOSA.
- 3.5.3 The fees and charges proposed for 2024/25 are provided in the following table.

Fees	2023/24 \$	2024/25 \$	Commentary
Non-Residential Properties			
Substantive Retail Water Supply (per kL)	2.93	3.03	3.4% increase
Day Time Supply to Tank Only *	2.66	2.75	3.4% increase
Water Banking & Licensed Transfer of Credits (per kL)	By Negotiation	By Negotiation	no changed proposed
Community Based Not for Profit Organisation (upon application) (per kL)	1.90	1.97	3.4% increase
Bulk Water Supply (negotiated) (per kL)	1.90	1.97	3.4% increase
Supply Charge (meter reading, administration, cross connection audits etc.) per annum	40.00	40.00	no changed proposed
Residential Properties			
Substantive Retail Water Supply - allotment sizes over 300m2 (per kL)	2.93	3.03	3.4% increase
Supply Charge (meter reading, cross connection audits etc.) per annum	40.00	40.00	no changed proposed
Fixed Annual Charge - allotment size up to 300m2 (External Supply Only)	117.00	121.00	3.4% increase
Fixed Annual Charge - allotment size up to 300m2 (Internal/External supply)	141.00	145.80	3.4% increase
Other			
Non-Payment – Flow Restrictor - Installation and Removal Fee plus - Administration costs	\$308.00	\$345.00	12% increase
Disconnection – nonpayment - Contractor Plumbing works plus - Administration costs	Actual cost	Actual cost	no change proposed
Connection Fee - 20mm meter / 50 mm meter	Quoted price on application	Quoted price on application	no change proposed
Meter Relocation Fee	Actual cost	Actual cost	no change proposed
Damaged 20mm Service – Standard Meter Repair/ Replacement	\$195.00	\$213.00	9% increase
Damaged 20mm Service – Non-Standard Repair/ Replacement	Actual cost	Actual cost	no change proposed
Damaged 40mm, 50mm, 80mm Service – Repair/Replacement	Actual cost	Actual cost	no change proposed
Special/Final Meter Read	\$30.00	\$34.00	13% increase

* This is an off-peak/tank incentive offered to customers to compensate for their investment in tanks or dams and pumps. They receive a reduced sized connection, limiting the distribution pressure impact on the Salisbury Water network. Their consumption volume does not entitle them to the lower bulk water supply price.

3.5.4 Negotiated Price Scheme (for upfront Capital Contribution)

Council may offer an industry, a commercial enterprise, business, sporting complex, or community organisation (i.e. non-residential user) that is a major user of mains water, an incentive to become a Salisbury Water user. In lieu of the non-residential entity partially or completely funding the costs to install Salisbury Water infrastructure to their property, Council may by agreement offer a conditional discounted price to that customer for a limited discount period.

Any negotiated price offered to a non-residential user must be approved by the Chief Executive Officer.

3.5.5 Who Should Pay: The ratepayer/taxpayer or the water customer?

(Public Benefit vs Private Benefit)

Provision of water for irrigation of open space provides improved amenity to the suburbs. This improves the image of the City and makes this a very important part of creating a welcoming and livable City.

High levels of community ‘greening’ is seen as crucial in combatting ‘urban heat’. Research has shown that urban temperatures can be up to 10 degrees higher than neighboring rural areas. Irrigation has a significant impact on local climate by supporting the growth of shade trees and lawns. This improves evaporation and transpiration rates and can reduce local temperature by several degrees. This, in turn, reduces the energy required to run air-conditioners in homes and offices.

Establishing and maintaining high quality turf for sports facilities and school ovals has flow-on benefits to the broader community by facilitating sport and active play, helping to support a healthy lifestyle and combat obesity. This helps to reduce health costs associated with obesity, diabetes etc. It also encourages social inclusion by encouraging group sports and the strong social connections developed in sporting clubs. Active sports participation, especially by youth, has been shown to dramatically reduce negative social issues such as graffiti and vandalism.

Provision of cheaper alternative water to local business and industry can help to attract and sustain these businesses, keeping them in the area, where they provide jobs for local residents. This has a significant flow-on effect to the local economy, generating more job opportunities.

Maintaining water levels in ornamental lakes provides visual amenity that can significantly improve property values.

All of these reasons make a very strong argument for some level of ‘public subsidy’ for water use.

However, despite these significant broader community benefits, all levels of government currently support the ‘user-pays’ principle for water pricing:

‘The ratepayer or taxpayer should not be asked to subsidise the water consumer and the water consumer should not be inadvertently subsidising other community services’

For this reason, Council formed the Salisbury Water Business Unit in the Business Excellence Department, rather than the City Infrastructure Department. The intention was to better demonstrate transparency between our water services/pricing and the other community services that Council provides. In accordance with guidelines established by the NWI and now regulated by the Essential Services Commission of SA (ESCOSA) under the SA Water Industry Act 2012, staff undertake a careful ‘ring-fencing’ of all Salisbury Water business assets and the costs of water services that are provided. Where costs are not directly booked to the water business an independent estimated provision is made. This includes an estimate of the labour costs for the numerous supporting Council services (e.g. Customer Service, Human Resources, Finance, CEO and Governance etc.) that all contribute to the successful running of Council’s water business. The objective is to ensure that the water prices that Council sets for their water customers are a fair and accurate reflection of the ‘full cost’ of providing the water service and are not in any way contributing to general Council services that should be funded by the broader ratepayer base.

3.5.6 Competitive Forces / Market Forces / Comparison with Competitors

The primary competitor for Salisbury Water continues to be mains drinking water supplied by SA Water. The tier 2 mains water price (currently \$3.03) is the applicable price for the majority of our customers and it is currently 10 cents higher than Salisbury Water price (\$2.93).

For 2024/25 it is predicted that a similar price differential will continue, noting that SA Water are required to follow similar pricing rules and are regulated by ESCOSA in an identical way.

There is a strong market perception that the price difference between drinking water and alternative (recycled) water should be much higher to reflect the difference in quality. However, interstate recycled water prices are frequently higher than drinking water, reflecting full cost recovery pricing and the customers are often prepared to pay a premium for recycled water. However, it is unlikely that we will change the local market perception in the short term. Over the past 4 years, several potential new small-scale customers declined to connect to recycled water given there was little financial incentive compared to mains water.

Several of our major customers are engaged under ‘legacy’ contracts, with a wide range of contracted prices. This is often the result of a significant financial contribution towards the installation of Salisbury Water supply infrastructure to their property. Hence, setting a higher retail price has no impact on these customers.

While sales will continue to be grown by conventional marketing, this delivers a steady and incremental improvement. The majority of the large irrigation customers in the Salisbury area i.e. schools, golf courses and Council maintained sports facilities have already been secured.

Further expansion in the irrigation market must be carefully managed as it becomes increasingly expensive to install new pipework over longer distances to reach new and often quite small customers.

The success of Council's Salisbury Water business has been built on working closely with government, industry and community partners to provide 'tailored' outcomes. Our objective is to continue in this way in order to achieve continued steady growth and maintain a sustainable water business.

We are mindful that competition may come from the use of bore water, rainwater tanks, dams and technological innovation eg recycling. But it is important to remember Council's business/community/environmental support role and this sometimes may involve supporting our customers to develop alternative water options, which may negatively impact the financial return of the water business.

3.5.7 Cost Structure

The cost structure reflects the following:

Variable Costs:

- Maintenance (pumps, pipe flushing, desilting etc.)
- Repairs (pumps, pipe bursts, blocked meters etc.)
- Electricity (pumping power demand)
- Water Quality Assurance (QA) and Environmental Monitoring
- Licensing

Fixed Costs:

- Wages
- Financing Costs (loan borrowings to fund asset construction)
- Depreciation allowance
- Rental Charges (e.g. Parafield Airport Limited for land for the wetland)

4. CONCLUSION / PROPOSAL

- 4.1 The Salisbury Water business will continue a steady organic growth approach in 2024/25 by supplying the local community and businesses with 2,543 million litres of alternative 'fit for purpose' water, supporting Council's key directions to deliver economic, sustainable and social benefits to the City.
- 4.2 Council will continue to provide direct savings in the order of \$1.1 million dollars per year to customers and the community, by providing a lower cost alternative to mains water.
- 4.3 Staff will continue to pursue negotiations with developers and businesses in order to improve the long-term sustainability of the water business.
- 4.4 Council is asked to adopt the proposed Salisbury Water 2024/25 operating budget, new budget initiatives, fees and charges and pricing policy statement, for further consideration in the 2024/25 Council budget.

Salisbury Water

2024-25 Pricing Policy Statement



Introduction

The City of Salisbury is a licenced intermediate sized water retailer, supplying recycled water (Salisbury Water) to residential and non-residential customers.

This Pricing Policy Statement sets out how the City of Salisbury has determined its costs and developed prices for its regulated water retail service.

Background

Economic regulation of retailers of water and sewage services in South Australia was introduced via the Water Industry Act 2012 (SA) to provide mechanisms for the transparent setting of prices within the water industry and to facilitate pricing structures that reflect the true value of services provided by participants in this industry.

The Water Industry Act 2012 (SA) requires the Essential Services Commission of South Australia (ESCOSA) to adopt or apply the National Water Initiative (NWI) pricing principles when making a price determination for retail services. The NWI principles relate to cost recovery, pricing and transparency for water services.

All licenced entities are required to issue a Pricing Policy Statement that demonstrates how the National Water Initiative (NWI) pricing principles have been applied in determining the costs and developing prices for their regulated water retail service.

Description of Regulated Retail Service – Recycled Water Services

The City of Salisbury provides a non-drinking water supply service, known as Salisbury Water.

Salisbury Water is treated to a standard which is satisfactory for its intended use and as a minimum meets National Stormwater Guidelines as defined in the Australian Guidelines for Water Recycling: Stormwater Harvesting and Reuse published by the Natural Resource Management Ministerial Council, the Environment Protection and Heritage Council and the National Health and Medical Research Council.

Salisbury Water is recycled stormwater and native groundwater, managed and supplied entirely from an extensive network of Managed Aquifer Recharge (MAR) wells.

Salisbury Water is supplied to residential and non-residential customers, including local industry, schools, sporting and community groups. Salisbury Water is also supplied to Council reserves, sporting fields and parks and gardens providing improved amenities for the broader community.

City of Salisbury Pricing Policy

The City of Salisbury's pricing policy is designed to ultimately achieve full cost recovery and return on the capital investment in the MAR schemes and water distribution infrastructure. Within this context, the most important considerations in setting prices relate to the markets willingness to pay, the price of substitutes and pricing certainty for consumers.

The City of Salisbury plans to achieve full cost recovery and return on capital investment through continued incremental sales growth and optimised use of existing infrastructure, rather than by increasing prices.

The City of Salisbury has established a separate recycled water business (Salisbury Water Business Unit, SWBU) in order to effectively 'ring-fence' or 'quarantine' the costs and revenues of its water service separately from the costs of its normal Council operations. This facilitates a more effective determination of the true water business costs and hence a transparent development of water pricing.

Salisbury Water

2024-25 Pricing Policy Statement



Price Movements between 2023/24 and 2024/25

Council adopted its 2024/25 Annual Plan and Budget focused on a number of exciting initiatives, while continuing to invest in community assets for the future and increasing the level of service that matters to the community.

The challenge of increasing cost pressures is continuing on the business and a conservative increase has been adopted taking into consideration the current rising cost of living pressures impacting the community.

Consumption charges for 2024/25 have increased by 3.4% in line with regulatory pricing guidelines. Supply charges remain unchanged. This increase is well below current inflationary rates.

Other Ancillary & Related Retail Services fees have increased in line with administration costs to deliver these services.

A copy of the pricing schedule for the 2024/25 year, including a comparison with those of the 2023/24 year is provided in Appendix 1.

Achievement of Principles set out in the Price Determination for Minor/Intermediate Retailers

The City of Salisbury is required to demonstrate that its pricing is consistent and compliant with the National Water Initiative (NWI) Pricing Principles.

The following analysis provides an explanation as to how the City of Salisbury charges relating to the provision of recycled water services complies with the relevant pricing principles.

1. Flexible Regulation

Light handed and flexible regulation (including use of pricing principles) is preferable, as it is generally more cost-efficient than formal regulation. However, formal regulation (e.g. establishing maximum prices and revenue caps to address problems arising from market power) should be employed where it will improve economic efficiency.

Light handed and flexible regulation is part of the framework currently established by ESCOSA.

2. Cost Allocation

When allocating cost, a beneficiary pays approach, typically including direct user pays contributions, should be the starting point, with specific costs shared across beneficiaries based on the scheme's drivers (and other characteristics of the recycled water/storm water reuse scheme)

Costs are allocated to the SWBU within the three broad groupings of Production, Distribution, and Retail. Council has carefully defined rules for Asset and Service 'ownership' so that costs relating to 'normal' Council responsibilities, such as drainage, flood control, landscaping etc are not allocated to the SWBU.

Where appropriate, specific fees may be charged to a water customer where the costs are providing a direct benefit to that customer (eg connection fees).

3. Water Usage Charge

Prices to contain a water usage (ie. volumetric) charge.

In general water usage charges are based on the metered volume supplied. The only exceptions relate to the annual supply charge (for 5 yearly cross-connection audit, meter reading and billing) and a fixed annual charge for small area properties (<300m²) where the annual consumption/revenue does not justify the cost of meters and meter reading. While this practice does not reflect the NWI bias for volumetric charges it is gaining acceptance as an appropriate practice based on cost/benefit considerations.

Salisbury Water

2024-25 Pricing Policy Statement



4. Substitutes

Regard to the price of substitutes (potable water and raw water) may be necessary when setting the upper bound of a price band.

Pricing is established independent of that for potable water with the objective being to achieve full cost recovery, however the price of substitutes (eg. potable water), competition, alternative storage or the water saving strategies open to a customer, are key considerations in determining prices.

5. Differential Pricing

Pricing structures should be able to reflect differentiation in the quality or reliability of water supply.

At this stage there has been no requirement to apply differential pricing on the basis of quality and reliability of supply as these factors are consistent across the network. Should it be necessary to treat water to a different standard for a customer then differential pricing would be considered.

6. Integrated Water Resource Planning

Where appropriate, pricing should reflect the role of recycled water as part of an integrated water resource planning (IWRP) system.

Salisbury Water was created in the context of a broader water resource planning framework with objectives to reduce dependence on River Murray water/potable water, reducing stormwater pollution to the Barker Inlet, drought proofing the community, assisting flood mitigation, and improving the amenity of the area. Staff of the SWBU continue to be involved in dialogue at a range of forums with respect to resource planning and development.

However, activities external to the SWBU, such as catchment activities that may improve the quality of water, are not currently factored in pricing decisions.

7. Cost Recovery

Prices should recover efficient, full direct costs — with system-wide incremental costs (adjusted for avoided costs and externalities) as the lower limit, and the lesser of stand-alone costs and willingness to pay (WTP) as the upper limit. Any full cost recovery gap should be recovered with reference to all beneficiaries of the avoided costs and externalities. Subsidies and Community Service Obligation (CSO) payments should be reviewed periodically and, where appropriate, reduced over time.

Direct costs include any joint/common costs that a scheme imposes, as well as separable capital, operating and administrative costs. This definition of direct costs does not include externalities and avoided costs.

Pricing policy is designed to ultimately achieve full cost recovery and a return on capital investment. Within this context, the most important considerations in setting prices relate to the markets willingness to pay, the price of substitutes, and pricing certainty for consumers.

In particular willingness to pay which implicitly factors in substitute water costs, conservation, and competition, remains a constraint on achieving upper bound pricing on current cost structures.

The SWBU aims to achieve full cost recovery and return on capital through an incremental growth in sales volume from existing infrastructure, rather than increasing prices.

8. Transparency

Prices should be transparent, understandable to users and published to assist efficient choices.

As a public sector organisation with highly open and visible processes to the public, including our budget and pricing decisions, the requirements of transparency are well and truly met. This is reinforced with the provision governing the SWBU as a regulated entity.

Salisbury Water

2024-25 Pricing Policy Statement



9: Gradual Approach

Prices should be appropriate for adopting a strategy of 'gradualism' to allow consumer education and time for the community to adapt.

Council is conscious of the impact of large price increases.

Consumption charges have been increased by 3.4% for this year based on the efficient operating, maintenance, planning and administration costs of the business.

This increase is well below current inflationary rates.

Salisbury Water

2024-25 Pricing Policy Statement



APPENDIX 1

Salisbury Water 2024 - 2025 Pricing Schedule

Recycled Water Services

Non-Drinking Water Retail Services	Unit of measurement	Current Year \$/unit	Previous Year \$/unit	Percentage Price Change
Non-Residential				
Substantive Retail Water Supply	<i>per kL</i>	3.03	2.93	3.4%
Supply Charge <i>(meter reading, administration, cross connection audits)</i>	<i>per annum</i>	40.00	40.00	0%
Day time Supply to Tank Only	<i>per kL</i>	2.75	2.66	3.4%
Community Based Not for Profit Organisation <i>(upon application)</i>	<i>per kL</i>	1.97	1.90	3.4%
Bulk Water Supply <i>(negotiated)</i>	<i>per kL</i>	1.97	1.90	3.4%
Water Banking and Licenced Transfer of Credits	<i>per kL</i>	By Neg	By Neg	-
Residential				
Substantive Retail Water Supply <i>(allotment sizes over 300m²)</i>	<i>per kL</i>	3.03	2.93	3.4%
Supply Charge <i>(meter reading, administration, cross connection audits)</i>	<i>per annum</i>	40.00	40.00	0%
Fixed Annual Charge - allotment size up to 300m ² (External Supply Only)	<i>per annum</i>	121.00	117.00	3.4%
Fixed Annual Charge - allotment size up to 300m ² (Internal/External supply)	<i>per annum</i>	145.80	141.00	3.4%

Salisbury Water

2024-25 Pricing Policy Statement



Salisbury Water 2024 - 2025 Pricing Schedule

Recycled Water Services

Other Ancillary & Related Retail Services	Unit of measurement	Current Year \$/unit	Previous Year \$/unit	Percentage Price Change
Non Payment - Flow Restrictor		345.00	308.00	12%
Disconnection - non payment		Actual cost	Actual Cost	-
Connection Fee - 20mm meter / 50mm meter		Price upon application	Price upon application	-
Meter Relocation		Actual cost	Actual Cost	-
Special/Final Meter Read		34.00	30.00	13%
Damaged 20mm Service – Standard Meter Repair/Replacement		\$213	\$195	9%
Damaged 20mm Service – Non-Standard Meter Repair/Replacement		Actual cost	Actual Cost	-
Damaged 40mm, 50mm, 80mm Service – Repair/Replacement		Actual cost	Actual Cost	-

ITEM	2.1.4
	FINANCE AND CORPORATE SERVICES COMMITTEE
DATE	18 March 2024
HEADING	Building Rules Certification Unit Budget 2024/25 Report
AUTHORS	Chris Zafiropoulos, Assessment Manager, City Development Joe Scordo, Senior Management Accountant, Business Excellence
CITY PLAN LINKS	3.2 Salisbury is a place of choice for businesses to start, invest and grow
SUMMARY	<p>The Development Services Division, through the Building Rules Certification Unit, delivers building approval services through its statutory role as the relevant authority under the <i>Planning, Development and Infrastructure Act 2016</i> for development within the City of Salisbury. The Division also provides a fee-for-service for building rules certification to clients undertaking development outside the City of Salisbury.</p> <p>A slight increase in income is projected, which is consistent with the longer-term trend for this service. The unit will continue to provide income with a net positive position for the overall statutory building services that Council is required to provide.</p>

RECOMMENDATION

That Council:

1. Approves the Building Rules Certification Unit 2024/25 Budget for consideration in the 2024/25 Council Budget.

ATTACHMENTS

There are no attachments to this report.

1. BACKGROUND

- 1.1 The Building Rules Certification Unit was established to provide Building Rules Consent for development applications within the City of Salisbury, as well as outside the boundaries of the City as a Private Certifier. This service is provided by the Certification Unit to clients that include various builders, Roxby Downs Council, and support services on an ad-hoc basis for other councils from time to time.
- 1.2 Council has a statutory requirement to provide an internal service to the Salisbury community. The statutory component of our service does not achieve full cost recovery, reflecting that Council has roles in compliance, customer service and advice that do not generate income. It is recognised that the statutory service provides a community benefit and therefore full cost recovery from applicants is not achieved.

- 1.3 The external service to clients provides Council an additional income stream on a fee-for-service basis, and has the added benefit of building a skill capacity within the Administration to serve the Salisbury community through the statutory services we provide.

2. CONSULTATION / COMMUNICATION

2.1 Internal

- 2.1.1 Consultation with representatives of the Financial Services Division was undertaken in the formulation of the Draft Budget.

2.2 External

- 2.2.1 N/A

3. REPORT

2023/24 Review

- 3.1 The following table outlines financial results for the first eight months of the current financial year, indicating a significant improvement in net result thus far compared to the budget.

Financial Results for the 8 months to 29th February 2024

Details	YTD Actual	YTD Budget	Favourable/ (Unfavourable) Variance	Variance %
Revenue				
Building Fees	913,760	770,400	143,360	18.61%
Roxby Downs	6,073	6,666	(594)	-8.91%
Other Revenue	0	0	0	0.00%
Internal Income	0	0	0	0.00%
Total Revenue	919,833	777,066	142,766	18.37%
Expenditure				
Wages & Salaries	376,622	403,733	27,111	6.72%
Contractual Services	24,486	27,166	2,680	9.87%
Other Expenses	62,083	62,775	692	1.10%
Total Expenditure	463,191	493,674	30,483	6.17%
Net Position	456,642	283,392	173,249	61.13%

Note: A favourable variance within the table above indicates an increase in income or a decrease in expense. An unfavourable variance indicates a decrease in income or an increase in expense.

Income from the Building Rules Certification Unit for the current year is trending well above Business Plan projections, and has been captured through quarterly budget reviews. The increase has largely been driven by an increase of work from external clients.

Forecast Financial Results for the year ended 30th June 2024

Details	Revised Budget	Original Budget	Forecast EOY	Favourable/ (Unfavourable) Variance	Variance %
Revenue					
Building Fees	1,025,200	765,200	1,025,200	260,000	33.98%
Roxby Downs	10,000	10,000	10,000	0	0.00%
Other Revenue	0	0	0	0	0.00%
Internal Income	0	0	0	0	100.00%
Total Revenue	1,035,200	775,200	1,035,200	260,000	33.54%
Expenditure					
Wages & Salaries	611,060	611,060	611,060	0	0.00%
Contractual Services	41,000	41,000	41,000	0	0.00%
Other Expenses	63,850	63,850	63,850	0	0.00%
Total Expenditure	715,910	715,910	715,910	0	0.00%
Net Position	319,290	59,290	319,290	260,000	438.52%

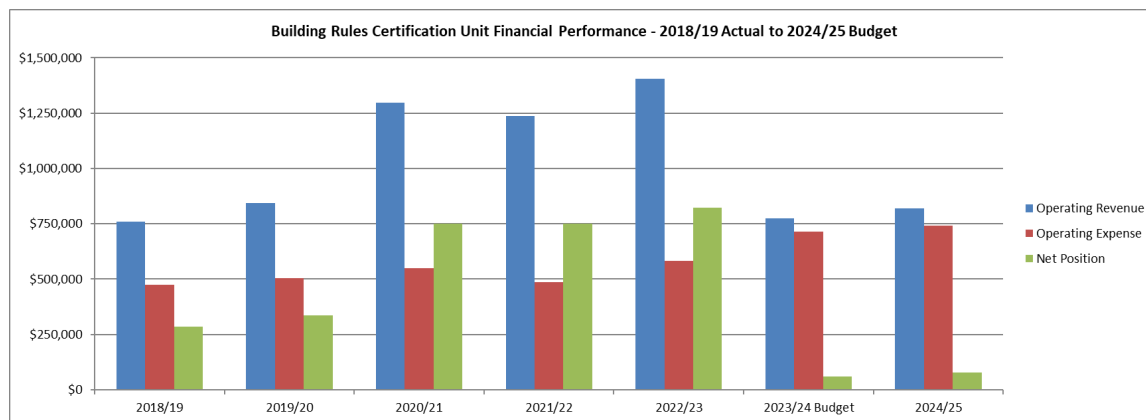
Note: A favourable variance within the table above indicates an increase in income or a decrease in expense. An unfavourable variance indicates a decrease in income or an increase in expense.

Development application activity is now returning to pre-stimulus levels, but with higher than expected income as a result of the government stimulus and some growth. The growth is however subject to private sector activity levels which is impacted by wider economic conditions and the current / future changes to monetary policy. Expenditure is expected in line with revised budget predictions.

2024/25 Draft Budget (Excluding impact of Budget Bids)

Details	2023/24 Budget	2024/25 Budget	Favourable/ (Unfavourable) Variance	Variance %
Revenue				
Building Fees	765,200	810,000	44,800	5.85%
Roxby Downs	10,000	10,000	0	0.00%
Total Revenue	775,200	820,000	44,800	5.78%
Expenditure				
Wages & Salaries	611,060	635,906	(24,846)	-4.07%
Contractual Services	41,000	41,000	0	0.00%
Other Expenses	63,850	65,250	(1,400)	-2.19%
Total Expenditure	715,910	742,156	(26,246)	-3.67%
Net Position	59,290	77,844	18,554	31.29%

Note: A favourable variance within the table above indicates an increase in income or a decrease in expense. An unfavourable variance indicates a decrease in income or an increase in expense.



Commentary on 2024/25 Budget

- 3.2 The 2024/25 Business Plan projects a moderate increase in income. The projections are generally conservative given the uncertainty of development market conditions and the competitive environment in which the service is provided. While income has grown in recent years, it should be noted that this income is susceptible to market conditions and could also drop below predictions. The private certification fees are set having regard to budget projections for 2024/25 and industry competition.
- 3.3 An increase in expenditure is due to re-allocation of salaries and wages within the division to the building certification function to match the growth in the service over recent years.
- 3.4 The building rules certification for External Clients Services will continue to return a net surplus to Council. Council is required to provide statutory services to the Salisbury community and this incurs a net deficit.

Fees & Charges

Who Should Pay?

- 3.5 All applicants are required by regulation to pay fees to a maximum as established by the State Government to obtain the required building consent. Council has adopted a discount fee for residential type developments for the Salisbury Community in its fees and charges.

Market Forces

- 3.6 As fees are set by the State Government, all councils are limited in charging no more than the gazetted fees for statutory building rules certification services within the Council area.
- 3.7 In relation to fees for private certification services, the statutory fees do not determine the private certification fees, but are a factor for consideration in setting those fees.

Cost Structure

- 3.8 Fees are established by the State Government. The Building Rule Certification Unit provides Private Certification services, by means of issuing Building Rules Consents for development applications for projects outside the boundaries of the City of Salisbury. Subject to the nature, size and complexity of the application fees vary and will be set having regard to market rates, our cost base, and the State Government's statutory fees, with this service operating on the basis of being a business unit with costs and revenues attributed to the service.

4. CONCLUSION / PROPOSAL

- 4.1 The 2024/25 Business Plan projects a marginal increase in total income for the 2024/25 period, together with some increase in expenditure as a result of reallocated salaries and wages. The total income is projected to maintain a net positive position for the overall statutory building services that Council is required to provide.

ITEM	2.1.5
	FINANCE AND CORPORATE SERVICES COMMITTEE
DATE	18 March 2024
HEADING	Salisbury Memorial Park Budget 2024/25 Report
AUTHORS	Ben Hopkins, A/Manager Sport, Recreation & Community Planning, Community Development Joe Scordo, Senior Management Accountant, Business Excellence
CITY PLAN LINKS	4.5 We engage meaningfully and our community is aware of Council initiatives
SUMMARY	This report provides an overview of the performance of the Salisbury Memorial Park against the 2023/24 budget for the eight (8) months to February 2024 and proposes a new operating budget and fees and charges for 2024/25.

RECOMMENDATIONThat Council:

1. Approves the Salisbury Memorial Park 2024/25 Budget and fees and charges as included in Attachment 1 (Item No. 2.1.5, Finance and Corporate Services Committee, 18 March 2024) for consideration in the 2024/25 Council Budget.
2. Authorises the General Manager Community Development to vary fees up to a maximum of \$300 (+/-) on the approved Salisbury Memorial Park fee schedule for special circumstances at discretion.

ATTACHMENTS

This document should be read in conjunction with the following attachments:

1. Salisbury Memorial Park Fees and Charges 2024/25

1. BACKGROUND

- 1.1 The Salisbury Memorial Park (SMP) provides a range of “pre-need” and “at-need” burial services to the community on a fee for service basis. The year to date results for 2023/24 are provided along with the proposed budget and fees and charges for the coming 2024/25 year.
- 1.2 Following the conclusion of the management agreement for the Salisbury Mausoleum in 2023, the City of Salisbury also oversees the provision of entombment services within the mausoleum.
- 1.3 The services provided at the Salisbury Memorial Park and the maintenance of the park overall are currently the subject of a procurement process. The fees and charges proposed will be implemented from July 1 either by the Council (should the procurement process not be concluded or successful) or by a third-party Manager if the procurement process is successful.

2. REPORT

2.1 2023/24 Review

- 2.1.1 SMP financial performance to February 2024 indicates a minor unfavourable variance to budget of \$5,617.
- 2.1.2 It should be noted that the revenue budget was increased by \$193,000 between 2022/23 and 2023/24.
- 2.1.3 A total of 58 licences were sold between 1 July 2023 and February 29 2024 (compared to 62 during the same period last year).
- 2.1.4 A total of 61 burials were conducted between 1 July 2023 and February 29 2024, compared to 70 during the same period last year.
- 2.1.5 On average, there have been 1.8 pre-need licences sold per month between 1 July 2023 and 29 February 2024. During the same period, at-need licences have averaged 4.0 per month.

Financial Results for the 8 months to 29 February 2024

Details	YTD Actual	YTD Budget	Favourable/ (Unfavourable) Variance	Variance %
Revenue				
Cemetery Fees	402,794	391,850	10,944	2.79%
Commercial Rent	0	0	0	100.00%
Total Revenue	402,794	391,850	10,944	2.79%
Expenditure				
Wages & Salaries	99,415	97,669	(1,746)	-1.79%
Contractual Services	74,665	62,436	(12,229)	-19.59%
Materials	5,613	8,050	2,437	30.27%
Depreciation	11,925	11,925	0	0.00%
Other Expenses	209,828	204,805	(5,023)	-2.45%
Total Expenditure	401,446	384,885	(16,561)	-4.30%
Net Position	1,348	6,965	(5,617)	-80.65%

Note: A favourable variance within the table above indicates an increase in income or a decrease in expense. An unfavourable variance indicates a decrease in income or an increase in expense.

- 2.1.6 The above table reflects SMP's unfavourable variance of \$5,617 to the YTD budget position. This unfavourable budget position is due to a combination of factors, including; cost associated with installation of in ground vaults and legal expenses associated with the conclusion of the mausoleum operator's contract.
- 2.1.7 Forecast results will be reviewed again as part of the Third Quarter Budget Review 2023/24.

- 2.1.8 The long-term maintenance of SMP is funded by two sources:
- The Salisbury Maintenance Reserve which has a balance of \$973,000 as at February 2024 which will grow perpetually by nominal interest allocations, until all funds are expended;
 - A Maintenance Provision that is currently provided for at \$10,000 each Financial Year whilst SMP is generating an income. This provision has a balance as at February 2024 of \$130,000.
- 2.1.9 Surplus income that is generated by SMP goes into Council's General Revenue.
- 2.1.10 It should be noted that the maintenance provisions are purely for the long-term maintenance of SMP. Long term maintenance of the Mausoleum is funded separately by the Perpetual Care Fund (PCF) which has a balance \$1,062,000 as at February 2024.
- 2.1.11 The PCF has been built from contributions that were previously required by the contract with the operator of the Mausoleum. As this contract has now concluded, the PCF will not increase unless a decision is made to contribute funds from mausoleum crypt sales to the PCF.

Forecast financial results for the end 30 June 2024

Details	Revised Budget	Original Budget	Forecast EOY	Favourable/ (Unfavourable) Variance	Variance %
Revenue					
Cemetery Fees	808,100	700,100	808,100	108,000	15.43%
Commercial Rent	0	0	0	0	100.00%
Total Revenue	808,100	700,100	808,100	108,000	15.43%
Expenditure					
Wages & Salaries	147,800	147,800	147,800	0	0.00%
Contractual Services	189,200	118,100	189,200	(71,100)	-60.20%
Materials	14,000	14,000	14,000	0	0.00%
Depreciation	15,900	15,900	15,900	0	0.00%
Other Expenses	383,780	290,600	383,780	(93,180)	-32.06%
Total Expenditure	750,680	586,400	750,680	(164,280)	-28.02%
Net Position	57,420	113,700	57,420	(56,280)	-49.50%

Note: A favourable variance within the table above indicates an increase in income or a decrease in expense. An unfavourable variance indicates a decrease in income or an increase in expense.

2.2 Operational Achievements

- 2.2.1 In accordance with the *Burial and Cremation Act 2014* staff have maintained compliance with the requirements of the legislation which ensures that the cemetery and other interment sites under direct or indirect Council control are properly managed and maintained and that appropriate records are kept.

- 2.2.2 The SMP has again benefited from the valuable contributions of a dedicated group of volunteers. The volunteers assist with general garden/maintenance and are present only when Council staff are also in attendance. This group of volunteers contribute approximately 600 hrs each year at the cemetery.

2.3 Mausoleum

- 2.3.1 Since the departure of the previous operator in September 2023, the City of Salisbury has now taken ownership of the building and responsibility for all maintenance and the provision of services in the mausoleum.
- 2.3.2 Regular cleaning is completed through contractual arrangements while maintenance responsibilities sit with asset owners in the City Infrastructure department.
- 2.3.3 An inspection of the building was commissioned by Council and completed by a company specialising in the construction of mausolea. The inspection provided a list of recommendations regarding work to be completed in the building which will be incorporated into a management plan for the asset.
- 2.3.4 Initially, this work will include updates to access and egress to ensure DDA compliance as well as updated signage inside the building. Other improvements include replacement of internal door and door frames, rectification of eaves around the building and roofing works.
- 2.3.5 The provision of specialised entombment services is managed ad hoc via an agreement with a third party who provide these services at a number of facilities across the state.
- 2.3.6 As at February 2024 there have been six (6) crypts sold (since 1 July 2023) and one (1) niche wall positions. Sales during the same period last year were six (6) crypts and two (2) niche wall positions.

2.4 Market Environment and Pricing Strategy

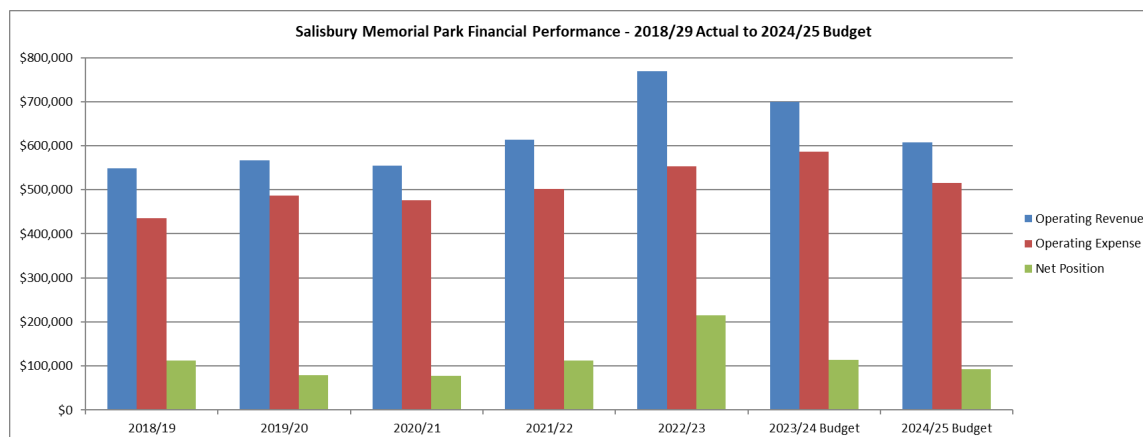
- 2.4.1 SMP operates in a competitive market and while it does not provide the full and extensive range of services which are provided by some of the larger cemeteries, it fulfils an important role within the community. The procurement process currently underway will require any successful proponent to address future service provision in their submission.
- 2.4.2 A review of all fees and charges has been conducted, with the proposed schedule of fees considering the current cost of living pressure and a general desire for the services provided at SMP to remain readily accessible by members of the Salisbury community.
- 2.4.3 The fees proposed are intended to balance affordability with the need to generate sufficient funds to ensure long term financial sustainability. Pricing strategies include an assessment of market rates and relativity to previously approved fees.
- 2.4.4 Consideration of the true cost of providing the service, where possible, has been included within the proposed pricing, however it is impossible to calculate this fully as many of the suppliers do not conduct their annual pricing reviews until June.

- 2.4.5 The current policy position of Council is one of no re-use of burial sites. This position results in lessees effectively retaining their site beyond the term of initial lease. Where a lease is nearing expiration, staff request additional 'extension' of lease payments (for five (5) years at a time) to support the long- term sustainability of the Cemetery.

2024/25 Draft Budget (Excluding impact of Budget Bids)

Details	2023/24 Budget	2024/25 Budget	Favourable/ (Unfavourable) Variance	Variance %
Revenue				
Cemetery Fees	700,100	607,700	(92,400)	-13.20%
Commercial Rent	0	0	0	100.00%
Total Revenue	700,100	607,700	(92,400)	-13.20%
Expenditure				
Wages & Salaries	147,800	155,600	(7,800)	-5.28%
Contractual Services	118,100	91,000	27,100	22.95%
Materials	14,000	11,100	2,900	20.71%
Depreciation	15,900	15,900	0	0.00%
Other Expenses	290,600	241,800	48,800	16.79%
Total Expenditure	586,400	515,400	71,000	12.11%
Net Position	113,700	92,300	(21,400)	-18.82%

Note: A favourable variance within the table above indicates an increase in income or a decrease in expense. An unfavourable variance indicates a decrease in income or an increase in expense.



2.5 Commentary on the 2024/25 Budget

- 2.5.1 The 2024/25 budget outlined in the above table proposes a reduction of \$21,400 in the 2024/25 net position of SMP to a net position of \$92,300. The reduction in profit is influenced by a conservative approach taken to the establishment of fees and charges for 2024/25.
- 2.5.2 Adjustments have been made for the increase in cost for contractual services to support the trade levels as well as expected adjustments due to CPI and EB arrangements.

2.6 Fees and Charges

- 2.6.1 The fees and charges attached reflect the actual fees and charges provided to the broader community. The attached fees and charges align with income development templates used to set the annual budget.
- 2.6.2 Following the review of 2023/24 fees and charges, increases for 2024/25 have primarily been suggested in the range of 2 - 5%.
- 2.6.3 Increases greater than CPI are due to rounding adjustments and where an increase above 10% is proposed, the new fee does not constitute an increase of more than \$25 on any given fee.

2.7 Competitive Forces/Market Forces

- 2.7.1 SMP operates in a competitive environment necessitating care when setting fees, charges and determining service levels. SMP’s customers include direct members of the public and various funeral directors, who supply services to their customers, and with whom it is very important to have a close relationship.
- 2.7.2 Broad comparisons of cemetery service fees with competitors is difficult as the services provided by different cemeteries vary significantly, encompassing a mixture of product types/service levels. 50-year burial sites are typically the most aligned service and hence, offer the best benchmark comparison for determining how the cost of services compare to other cemeteries. As illustrated in the table below, the Salisbury Memorial Park remains one of the cheaper cemeteries within the northern metropolitan region.

Burial Site Lawn Beam	SMP*	Smithfield	Enfield	Cheltenham
Lawn Section Lease - 50 years including first burial	\$6,445	\$7,300	\$7,300	\$9,750

* The table above uses the proposed fees to calculate the SMP cost, combining a 50-year lease and a double depth burial.

2.8 Future Management of the Salisbury Memorial Park and Mausoleum

- 2.8.1 In February 2024, Council released a Request for Proposal to the public market for management services of the Salisbury Memorial Park and the Mausoleum.
- 2.8.2 The tender period closed on 8 March 2024. As such, responses are currently being assessed by the Evaluation Panel.
- 2.8.3 Should a suitable tender response be received, Council will negotiate a management contract with the preferred respondent for the ongoing provision of end of life services at the Salisbury Memorial Park and Mausoleum.

3. CONCLUSION / PROPOSAL

- 3.1 The 2024/25 budget reflects the fees and charges included in the body of this report, which were used in conjunction with service level records to develop a projection of the business over the next twelve months.

Salisbury Memorial Park Cemetery

Fee Type	24/25 Fee (Incl GST)	24/25 % Change	23/24 Fee (Incl GST)	23/24 % Change	22/23 Fee (Incl GST)	24/25 Volume	23/24 Volume	CY Volume Variance	24/25 Income (Excl GST)	23/24 Income (Excl GST)	CY Fee Income Variance
Cemetery Fees											
SMP015 - Soil Removal	\$525.00	2%	\$515.00	2%	\$505.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP018 - Lift & Lower - 0-9 years since burial	\$11,750.00	2%	\$11,500.00	2%	\$11,250.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP019 - Lift & Lower - 10-15 years since burial	\$8,900.00	3%	\$8,600.00	3%	\$8,350.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP020 - Lift & Lower - 16 years and more	\$5,650.00	3%	\$5,500.00	3%	\$5,350.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP030 - Funerals - after 3:30pm	\$550.00	4%	\$530.00	4%	\$510.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP031 - Funerals - Saturday	\$650.00	3%	\$630.00	3%	\$610.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP032 - Funerals - Short Notice (less than 24 hours notice)	\$650.00	3%	\$630.00	3%	\$610.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP033 - Scattering of Ashes	\$180.00	3%	\$175.00	3%	\$170.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP034 - Insertion/removal of Ashes into an existing grave	\$450.00	2%	\$440.00	2%	\$430.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP035 - Insertion of ashes in coffin at time of burial	\$175.00	3%	\$170.00	3%	\$165.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP036 - Reservation Fees 2yr with right of renewal	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP037 - Extension of existing lease (5yr increments)	\$430.00	5%	\$410.00	3%	\$400.00	108	97	11	\$42,000.00	\$36,000.00	\$6,000.00
SMP038 - Exhumation	\$9,250.00	3%	\$9,000.00	3%	\$8,750.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP040 - Transfer of Licence	\$125.00	4%	\$120.00	9%	\$110.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP041 - Licence in Perpetuity	\$24,900.00	0%	\$24,900.00	0%	\$24,900.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP200 - Ledger removal/replacement	\$785.00	3%	\$765.00	3%	\$745.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP201 - Concrete floor removal/replacement	\$795.00	5%	\$755.00	3%	\$735.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP216 - New Headstone Permit	\$225.00	7%	\$210.00	5%	\$200.00	46	48	-2	\$10,400.00	\$10,000.00	\$400.00
SMP300 - Reservation Fees 2 year with no right of renewal	\$410.00	3%	\$400.00	3%	\$390.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP301 - Permit for Additional Works or Inscription Lawn Section	\$110.00	5%	\$105.00	5%	\$100.00	42	43	-1	\$4,600.00	\$4,500.00	\$100.00
SMP302 - Permit Ledger Section for New Monument and Inscription	\$350.00	3%	\$340.00	3%	\$330.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP303 - Permit Ledger Section for Additional Work and Inscription	\$110.00	5%	\$105.00	5%	\$100.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP304 - Permit Vault Section for New Monument and Inscription	\$595.00	2%	\$585.00	2%	\$575.00	5	6	-1	\$3,000.00	\$3,500.00	-\$500.00
SMP305 - Permit Vault Section for Additional Work and Inscription	\$110.00	5%	\$105.00	5%	\$100.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP306 - Remove Headstone and Reinstall	\$260.00	2%	\$255.00	2%	\$250.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP307 - Fee for Inurnment of Ashes when replacing a Plaque	\$230.00	2%	\$225.00	5%	\$215.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP308 - Relinquish a Site	\$100.00	5%	\$95.00	6%	\$90.00	0	1	-1	\$0.00	\$100.00	-\$100.00
SMP309 - Transfer of Cremation Memorial to another Garden	\$65.00	8%	\$60.00	20%	\$50.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP310 - Ceramic Photographs Coloured	\$190.00	9%	\$175.00	6%	\$165.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP311 - Ceramic Photographs Black and White	\$120.00	9%	\$110.00	5%	\$105.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP312 - Fee per letter when over 165 letters	\$3.25	10%	\$2.95	7%	\$2.75	0	0	0	\$0.00	\$0.00	\$0.00
SMP313 - Cameo with Flower or Motif	\$135.00	4%	\$130.00	8%	\$120.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP314 - Perpetual Flower	\$135.00	4%	\$130.00	8%	\$120.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP315 - Renew Lettering on an existing Garden Memorial in Natural	\$215.00	5%	\$205.00	3%	\$200.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP316 - Renew Lettering on an existing Garden Memorial in Gold	\$240.00	2%	\$235.00	2%	\$230.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP317 - Seat with Bronze Plaque	\$2,800.00	6%	\$2,650.00	6%	\$2,500.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP323 - Artwork per motif	\$90.00	13%	\$80.00	7%	\$75.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP324 - Replacement Plaque only Granite with Gold Lettering	\$715.00	3%	\$695.00	2%	\$680.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP325 - Replacement Plaque only Granite with Natural Lettering	\$700.00	4%	\$675.00	4%	\$650.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP326 - Replacement Plaque only Bronze	\$650.00	2%	\$635.00	2%	\$620.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP327 - Replacement Detachable Bronze Plaque	\$210.00	5%	\$200.00	5%	\$190.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP338 - Extension of existing lease (5yr increments) - Childrens Sites	\$50.00	11%	\$45.00	13%	\$40.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP339 - Remove/Replace Headstone, Kerbing, Concrete and reinstate	\$940.00	2%	\$920.00	2%	\$900.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP340 - Remove and Replace Kerbing	\$280.00	4%	\$270.00	4%	\$260.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP341 - Funerals - Public Holidays	\$850.00	3%	\$825.00	3%	\$800.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP342 - Extension of existing lease (5yr increments) - general rose garden, remembrance water feature, bedrock memorial	\$230.00	5%	\$220.00	5%	\$210.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP343 - Extension of existing lease (5yr increments) - rose garden 19, moss rock rose garden, shrub garden	\$230.00	5%	\$220.00	5%	\$210.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP344 - Extension of existing lease (5yr increments) - rose garden 20, 21, 28, 27	\$200.00	5%	\$190.00	6%	\$180.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP345 - Extension of existing lease (5yr increments) - rotunda garden bed, rotunda niche wall (single), Donnybrooke (single)	\$125.00	9%	\$115.00	10%	\$105.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP346 - Extension of existing lease (5yr increments) - rotunda niche wall (double), Donnybrooke niche wall (double)	\$210.00	5%	\$200.00	5%	\$190.00	0	0	0	\$0.00	\$0.00	\$0.00

Salisbury Memorial Park Cemetery

Fee Type	24/25 Fee (Incl GST)	24/25 % Change	23/24 Fee (Incl GST)	23/24 % Change	22/23 Fee (Incl GST)	24/25 Volume	23/24 Volume	CY Volume Variance	24/25 Income (Excl GST)	23/24 Income (Excl GST)	CY Fee Income Variance
Childrens Section											
SMP025 - Children's Section (up to 10 years) Licence	\$425.00	4%	\$410.00	3%	\$400.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP026 - Children's Section (up to 10 years) Burial Fee	\$570.00	3%	\$555.00	2%	\$545.00	0	0	0	\$0.00	\$0.00	\$0.00
Cremation Licences											
SMP006 - Rose Garden Lease 25 years	\$1,200.00	2%	\$1,175.00	3%	\$1,145.00	41	33	8	\$45,000.00	\$35,000.00	\$10,000.00
SMP042 - Moss Rock Lease 25 Years	\$1,200.00	2%	\$1,175.00	3%	\$1,145.00	1	2	-1	\$1,100.00	\$2,100.00	-\$1,000.00
SMP101 - Water Feature Lease	\$1,200.00	2%	\$1,175.00	3%	\$1,145.00	1	1	1	\$1,100.00	\$1,000.00	\$100.00
SMP102 - Bedrock	\$1,200.00	2%	\$1,175.00	3%	\$1,145.00	1	1	0	\$1,100.00	\$1,000.00	\$100.00
SMP103 - Garden 19-25 Year Lease	\$1,200.00	2%	\$1,175.00	3%	\$1,145.00	1	1	0	\$1,100.00	\$1,000.00	\$100.00
SMP104 - Garden 20 & 21-25 Year Lease (single only)	\$930.00	1%	\$920.00	1%	\$910.00	4	4	0	\$3,400.00	\$3,300.00	\$100.00
SMP105 - Garden 28-25 Year Lease (single only)	\$930.00	1%	\$920.00	1%	\$910.00	1	1	0	\$800.00	\$800.00	\$0.00
SMP318 - Rotunda Garden Bed Paver Single Licence	\$550.00	2%	\$540.00	2%	\$530.00	1	1	0	\$500.00	\$500.00	\$0.00
SMP321 - Solid Marker Lease 25 years	\$950.00	2%	\$930.00	2%	\$910.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP322 - Memorial Garden Bed/Wall of Life Pencil Pine	\$360.00	3%	\$350.00	3%	\$340.00	2	1	1	\$600.00	\$300.00	\$300.00
SMP400 - Shrub Gardens Lease 25 Years	\$1,200.00	2%	\$1,175.00	3%	\$1,145.00	3	3	0	\$3,300.00	\$3,100.00	\$200.00
SMP402 - Rotunda Garden Bed Cylinder Single Licence	\$550.00	2%	\$540.00	2%	\$530.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP403 - Rotunda Niche Wall Single Licence	\$550.00	2%	\$540.00	2%	\$530.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP404 - Rotunda Niche Wall Double Licence	\$1,000.00	3%	\$975.00	3%	\$950.00	0	0	0	\$0.00	\$0.00	\$0.00
Inurnment											
SMP203 - Rose Garden 1st Inurnment	\$1,450.00	2%	\$1,420.00	2%	\$1,390.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP204 - Rose and Shrub Gardens 2nd Inurnment	\$580.00	2%	\$570.00	2%	\$560.00	118	126	-8	\$62,000.00	\$65,000.00	-\$3,000.00
SMP205 - Rose Garden 20,21	\$1,000.00	2%	\$985.00	2%	\$965.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP206 - Rose Garden 28	\$765.00	2%	\$750.00	2%	\$735.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP207 - Water Feature Placement and Plaque	\$950.00	2%	\$935.00	2%	\$915.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP208 - Bedrock 1st Inurnment	\$1,650.00	3%	\$1,600.00	2%	\$1,570.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP209 - Bedrock 2nd Inurnment	\$580.00	2%	\$570.00	2%	\$560.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP210 - Moss Rock Granite Single 1st Inurnment	\$2,050.00	3%	\$2,000.00	3%	\$1,950.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP211 - Garden 19 1st Inurnment	\$1,850.00	3%	\$1,800.00	3%	\$1,750.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP212 - Garden 19 2nd Inurnment	\$580.00	2%	\$570.00	2%	\$560.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP213 - Red Brick Inurnment	\$600.00	2%	\$590.00	2%	\$580.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP214 - Donnybrooke Sandstone - Single	\$950.00	2%	\$930.00	2%	\$915.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP215 - Donnybrooke Sandstone Double - 2nd Inurnment	\$580.00	2%	\$570.00	2%	\$560.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP216 - Donnybrooke Sandstone Double - 1st Inurnment	\$960.00	2%	\$945.00	373%	\$200.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP330 - Rotunda Garden Bed Cylinder	\$1,720.00	1%	\$1,695.00	1%	\$1,675.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP331 - Solid Marker	\$670.00	2%	\$655.00	2%	\$645.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP333 - Rotunda Garden Bed - Paver/Bronze Plaque and Inurnment	\$630.00	3%	\$610.00	3%	\$595.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP334 - Moss Rock Inurnment Bronze Plaque Single	\$2,250.00	3%	\$2,195.00	2%	\$2,150.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP335 - Moss Rock Inurnment Granite Plaque Double	\$2,280.00	3%	\$2,220.00	2%	\$2,175.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP336 - Moss Rock Inurnment Bronze Plaque Double	\$2,450.00	2%	\$2,395.00	1%	\$2,375.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP337 - Moss Rock Second Inurnment and Inscription	\$580.00	2%	\$570.00	2%	\$560.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP349 - Bedrock 1st Inurnment - Granite	\$1,600.00	2%	\$1,575.00	2%	\$1,550.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP355 - Moss Rock Inurnment/Installation	\$300.00	2%	\$295.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP401 - Shrub Gardens 1st Inurnment	\$1,450.00	2%	\$1,420.00	2%	\$1,390.00	2	2	0	\$2,600.00	\$2,500.00	\$100.00

Salisbury Memorial Park Cemetery

Fee Type	24/25 Fee (Incl GST)	24/25 % Change	23/24 Fee (Incl GST)	23/24 % Change	22/23 Fee (Incl GST)	24/25 Volume	23/24 Volume	CY Volume Variance	24/25 Income (Excl GST)	23/24 Income (Excl GST)	CY Fee Income Variance
Lawn Section											
SMP002 - Lawn Section Lease	\$4,195.00	1%	\$4,150.00	1%	\$4,095.00	52	53	-1	\$200,000.00	\$200,000.00	\$0.00
SMP003 - Interment adult single	\$2,125.00	2%	\$2,075.00	2%	\$2,025.00	93	95	-2	\$180,000.00	\$180,000.00	\$0.00
SMP004 - Interment adult double	\$2,250.00	1%	\$2,225.00	1%	\$2,195.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP005 - Interment adult triple	\$2,530.00	1%	\$2,495.00	1%	\$2,475.00	0	0	0	\$0.00	\$0.00	\$0.00
Mausoleum											
MF001 - Crypts - Colonnades Companion - Level 1	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF002 - Crypts - Colonnades Companion - Level 2	\$17,100.00	0%	\$17,100.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF003 - Crypts - Colonnades Companion - Level 3	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF004 - Crypts - Colonnades Companion - Level 4	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF005 - Crypts - Colonnades Companion - Level 5	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF006 - Crypts - Colonnades Companion - Level 6	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF007 - Crypts - Colonnades Couch - Level 1	\$18,900.00	0%	\$18,900.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF008 - Crypts - Colonnades Couch - Level 2	\$18,900.00	0%	\$18,900.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF009 - Crypts - Colonnades Couch - Level 3	\$18,900.00	0%	\$18,900.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF010 - Crypts - Colonnades Couch - Level 4	\$18,900.00	5%	\$18,000.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF011 - Crypts - Colonnades Couch - Level 5	\$17,100.00	0%	\$17,100.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF012 - Crypts - Colonnades Couch - Level 6	\$16,200.00	0%	\$16,200.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF013 - Crypts - Vestibule - Level 1	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF014 - Crypts - Vestibule - Level 2	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF015 - Crypts - Vestibule - Level 3	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF016 - Crypts - Vestibule - Level 4	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF017 - Crypts - Vestibule - Level 5	\$17,100.00	0%	\$17,100.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF018 - Crypts - Vestibule - Level 6	\$16,200.00	0%	\$16,200.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF019 - Crypts - Fountain Section - Level 1	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF020 - Crypts - Fountain Section - Level 2	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF021 - Crypts - Fountain Section - Level 3	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF022 - Crypts - Fountain Section - Level 4	\$19,800.00	0%	\$19,800.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF023 - Crypts - Fountain Section - Level 5	\$18,900.00	0%	\$18,900.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF024 - Crypts - Fountain Section - Level 6	\$18,000.00	0%	\$18,000.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF025 - Crypts - Nave - Level 1	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF026 - Crypts - Nave - Level 2	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF027 - Crypts - Nave - Level 3	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF028 - Crypts - Nave - Level 4	\$20,700.00	0%	\$20,700.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF029 - Crypts - Nave - Level 5	\$19,800.00	0%	\$19,800.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF030 - Crypts - Nave - Level 6	\$18,900.00	0%	\$18,900.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF031 - Crypts - Family Room - Level 1	\$23,400.00	0%	\$23,400.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF032 - Crypts - Family Room - Level 2	\$23,400.00	0%	\$23,400.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF033 - Crypts - Family Room - Level 3	\$23,400.00	0%	\$23,400.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF034 - Crypts - Family Room - Level 4	\$22,500.00	0%	\$22,500.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF035 - Crypts - Family Room - Level 5	\$21,600.00	0%	\$21,600.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF036 - Crypts - Family Room - Level 6	\$20,700.00	0%	\$20,700.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF037 - Crypts - Chapel - Level 1	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF038 - Crypts - Chapel - Level 2	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF039 - Crypts - Chapel - Level 3	\$0.00	0%	\$0.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF040 - Crypts - Chapel - Level 4	\$22,500.00	0%	\$22,500.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF041 - Crypts - Chapel - Level 5	\$21,600.00	0%	\$21,600.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF042 - Crypts - Chapel - Level 6	\$20,700.00	0%	\$20,700.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF043 - Other - Cremation Niche	\$4,050.00	0%	\$4,050.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF044 - Other - Entombment Fee	\$2,600.00	4%	\$2,500.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF045 - Other - Scissor Lift Fee	\$475.00	6%	\$450.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF046 - Other - Cleaning Fee - Monday to Friday (9:00am - 5:00pm)	\$175.00	17%	\$150.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
MF047 - Other - Cleaning Fee - After hours, weekends, public holidays	\$275.00	6%	\$260.00	0%	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00

Salisbury Memorial Park Cemetery

Fee Type	24/25 Fee (Incl GST)	24/25 % Change	23/24 Fee (Incl GST)	23/24 % Change	22/23 Fee (Incl GST)	24/25 Volume	23/24 Volume	CY Volume Variance	24/25 Income (Excl GST)	23/24 Income (Excl GST)	CY Fee Income Variance
Niche Wall											
SMP012 - Niche Wall License 25 years Red Brick	\$375.00	3%	\$365.00	3%	\$355.00	2	2	0	\$700.00	\$600.00	\$100.00
SMP013 - Donnybrooke Sandstone - Lease 25 years single	\$550.00	2%	\$540.00	2%	\$530.00	1	1	0	\$500.00	\$500.00	\$0.00
SMP014 - Donnybrooke Sandstone - Lease 25 years double	\$985.00	2%	\$970.00	2%	\$955.00	1	1	0	\$900.00	\$900.00	\$0.00
SMP319 - Rotunda Niche Wall Single Single Plaque and Inurment	\$740.00	2%	\$725.00	2%	\$710.00	1	1	0	\$700.00	\$600.00	\$100.00
SMP320 - Rotunda Niche Wall Double Plaque and Inurment	\$950.00	2%	\$930.00	2%	\$915.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP405 - Rotunda Niche Wall Double Second Inurment and Inscription	\$580.00	2%	\$570.00	2%	\$560.00	0	0	0	\$0.00	\$0.00	\$0.00
Stillborn Section											
SMP027 - Stillborn Section Burial Fee includes Bronze Plaque	\$370.00	3%	\$360.00	3%	\$350.00	2	2	0	\$600.00	\$700.00	-\$100.00
SMP100 - Stillborn Section Burial Fee - Plaque	\$240.00	4%	\$230.00	5%	\$220.00	2	2	0	\$400.00	\$400.00	\$0.00
SMP332 - New Stillborn Section Perpetual Licence - Plaque Included	\$490.00	2%	\$480.00	2%	\$470.00	2	2	0	\$900.00	\$900.00	\$0.00
SMP348 - New Stillborn Section Digging Fee	\$240.00	4%	\$230.00	5%	\$220.00	2	2	0	\$400.00	\$400.00	\$0.00
SMP350 - Stillborn Section (Old & New) - Ashes Burial	\$125.00	4%	\$120.00	9%	\$110.00	0	0	0	\$0.00	\$0.00	\$0.00
Vaults											
SMP021 - Vault plot license 50 yrs Standard Double Plot	\$15,950.00	3%	\$15,500.00	3%	\$15,100.00	2	2	0	\$30,000.00	\$27,500.00	\$2,500.00
SMP022 - Vault plot license 99 yrs Standard Double Plot	\$26,500.00	2%	\$26,000.00	2%	\$25,500.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP023 - Reopen/Close existing vault	\$2,125.00	2%	\$2,075.00	2%	\$2,025.00	5	5	0	\$10,000.00	\$10,000.00	\$0.00
SMP024 - Vault triple license 50 yrs	\$20,350.00	1%	\$20,150.00	1%	\$19,995.00	0	0	0	\$0.00	\$0.00	\$0.00
SMP406 - Vault triple licence 99 yrs	\$32,000.00	2%	\$31,500.00	2%	\$31,030.00	0	0	0	\$0.00	\$0.00	\$0.00