

# Our Corporation

## 2025/26 Business **Plan and Budget**

Update

11 April 2025

Anthony Spartalis, Chief Operating Officer

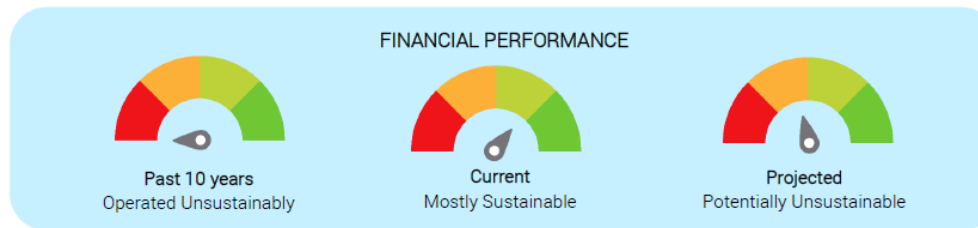
# Introduction

## Building a Business Plan and Budget

Date	Forum	Type	Theme	Topic	
3 Dec	Spec CFG	Workshop	Introduction	Introduction and process for building the 2025/26 BP&B – parameters and priorities (as per LTFP and Strategic Plan)	✓
10 Dec	CEO Briefing	Workshop	Budget	Current position (LTFP, precommitments, retimes) and Subsidiary budget allocations (also launch member bids)	✓
11 Feb	CEO Briefing	Workshop	Plan and Budget	The build of the 2025/26 BP&B – assumptions, set 25/26 priorities and revenue levers	✓
21 Feb	ARC	Presentation	Plan and Budget	The 2025/26 BP&B – priorities, parameters, assumptions and current position	✓
11 Mar	Spec CFG	Workshop	Budget	Operating Budget review – ESCOSA Findings, base budget, service changes, Strategic Projects allocation to strategies/plans and member ideas	✓
18 Mar	CFG	Workshop	Plan	Review of Strategic Projects and Subsidiary Draft BP&Bs (ACMA and AEDA)	✓
25 Mar	Spec CFG	Workshop	Plan	Review of Capital Projects	✓
1 Apr	Spec CFG	Workshop	Plan and Budget	Final review of budgets and projects (balanced budget)	✓
<b>11 Apr</b>	<b>ARC</b>	<b>Presentation</b>	<b>Draft BP&amp;B</b>	<b>Draft 2025/26 BP&amp;B - update</b>	
<b>15 Apr 22 Apr</b>	<b>CFG Council</b>	<b>Report</b>	<b>Draft BP&amp;B</b>	<b>Draft 2025/26 BP&amp;B for community consultation purposes</b>	
<b>29 Apr – 20 May</b>	<b>N/A</b>	<b>Public</b>	<b>Consultation</b>	<b>Community Consultation (including presentation of Draft 2025/26 BP&amp;B to Subsidiary boards)</b>	
<b>27 May</b>	<b>Council</b>	<b>Public</b>	<b>Consultation</b>	<b>Special hearing for public consultation</b>	
<b>10 Jun</b>	<b>Council</b>	<b>Report</b>	<b>Consultation</b>	<b>Receipt of submissions</b>	
<b>17 Jun 24 Jun</b>	<b>CFG Council</b>	<b>Report</b>	<b>Final BP&amp;B</b>	<b>Final 2025/26 BP&amp;B</b>	

# ESCOSA Findings – “Mostly Sustainable”

The Essential Services Commission finds the Corporation of the City of Adelaide's current financial performance **mostly sustainable** and projected financial performance **potentially unsustainable**, taking into account that the Council has an estimated \$150.0 million of funding requirements needed to implement its Asset Management Plans, proposes three significant asset renewals during a period of construction cost escalation, is reliant on as yet unsecured grants and is forecast to reach the council-set prudential borrowing limits. [ESCOSA - Advice to Local Government](#)



## RISKS IMPACTING SUSTAINABILITY

- ⚠ The Council lacks a strategy for the capital renewal liabilities for its extensive commercial assets, combined with a lack of transparency regarding whether the assets each deliver a net positive or net negative result for ratepayers.
- ⚠ The Council's revenue includes a relatively high proportion of user charges. The Council must hold the assets and cover the expenses associated with providing these services, which are only sustainable if a suitable return is made on each of these more commercially orientated operations.
- ⚠ The Council is proposing to engage in significantly more capital expenditure than it has historically. This represents a considerable financial, practical and logistical challenge.
- ⚠ There is a risk of a higher borrowings requirement and higher rates if the Council is unable to secure external grant funding and/or it has underestimated the costs of its proposed capital program.
- ⚠ Replacement costs for Adelaide Bridge and Torrens Weir were derived prior to COVID and could be understated as a result of market, price and supply chain changes since that time.



Incorrect



Recognised



Recognised



Recognised



Inaccurate



## ESCOSA recommendations

*To further strengthen the Council's sustainability, the Commission recommends that the Council:*

1. **Analyse** the implications for long-term financial sustainability and timely renewal of assets before considering any rate freeze or valuation freeze in the future and disclose the analysis to ratepayers. ✓  
BAU
2. **Improve** the disclosure of cost savings targets or productivity improvements in its Long-Term Financial Plans and Annual Business Plans (as appropriate), to provide evidence of constraining cost growth and achieving efficiency across its operations and service delivery. ✓  
BAU
3. **Consider** undertaking a detailed review, with its community, of the potential alternative options and the risk implications, from both the financial and service provision perspectives, of the proposed financing of its capital expenditure program. ✓  
BAU
4. **Consider** the Future Fund applying a greater emphasis on asset disposals with the proceeds used to repay borrowings, or reduce the need for them, rather than the purchase of assets for commercial operations. ✗  
Inappropriate
5. **Upgrade** its Asset Management Plans to more accurately reflect formal asset valuations, condition assessments, remaining useful lives and corresponding depreciation schedules, incorporate this information into the Asset Management Plans and include these expenditure forecasts in the annual budget and annual Long-Term Financial Plan update. ✓  
BAU
6. **Consider** providing more clarity around the risks (and develop mitigation strategies) if the Council's expectations regarding its operational performance do not materialise and/or its financial strategy becomes stressed. ✓  
Noted
7. **Develop** a comprehensive and transparent strategy for its commercial assets, addressing for each class of assets and for each individual asset how to optimise value for ratepayers. ✗  
Inappropriate

# Journey to Date

## Engagement with Council

### The development of the 25/26 BP&B with Council commenced in December 2024.

Council Members have been engaged in the process through:

- Two CEO Briefings
  - 10 December - Current position and Subsidiary budget allocations
  - 11 February - Assumptions, priorities and revenue levers
- Five City Finance and Governance Committee workshop discussions
  - 3 December – Introduction, process, parameters and priorities
  - 11 March - Operating Budget review, Strategic Projects allocation to strategies and member ideas
  - 18 March - Strategic Projects and Subsidiary Draft BP&Bs (ACMA and AEDA)
  - 25 March - Capital Projects
  - 1 April - Review of operating budget and projects
- Presentation documents and pre-reading for discussions
- Five E-News follow-up communications
  - 11 December - Launch and link to member idea form for 25/26 BP&B
  - 10 January - Reminder of member ideas form deadline
  - 18 February - Updated 11 Feb 25/26 BP&B presentation
  - 14 March – Details on Strategic and Capital projects
  - 21 March - Process to providing budget change suggestions (to cover shortfall and funding further AEDA allocation) Council

# Journey to Date

## Engagement with Council

In the three workshops held during March, Council Members reviewed the proposed budget and projects for inclusion in the 25/26 BP&B. Information provided included:

- Operating budgets for each program and portfolio (presented as per the 'Our Programs and Projects' section of the BP&B)
- Identified operating savings – **\$0.499m**
- Income opportunities – **\$0.319m**
- Strategic Projects (including project description and strategic alignment) – **\$6.694m net**
- Capital N/U Projects (including description, strategic alignment and whole of project cost) – **\$30.713m net**
- Capital Renewal Program (by Asset Class) – **\$67.937m**

*The operating position based on the above figures is summarised in the next slides*

# Proposed 25/26 Budget Projections – As at 18 and 25 March

\$'000s	2025-26 Base	Strategic Projects	Capital Projects	Service Changes	Identified Savings / Opportunities	Revised Base	Adopted LTFP	Variance
<b>Income</b>								
Rates Revenues	154,908	-	-	-	-	154,908	154,896	12
Fees and Charges	87,368	170	328	-	319	88,185	86,341	1,844
Grants, Subsidies and Contributions	4,454	653	-	99	-	5,206	4,646	560
Other Income	1,047	-	-	-	-	1,047	1,218	(171)
<b>Total Income</b>	<b>247,777</b>	<b>823</b>	<b>328</b>	<b>99</b>	<b>319</b>	<b>249,346</b>	<b>247,101</b>	<b>2,245</b>
<b>Expenses</b>								
Employee Costs	89,394	1,249	-	605	-	91,248	88,853	(2,395)
Materials, Contracts & Other Expenses	79,978	(2,204)	78	164	(387)	77,629	77,757	128
Sponsorships, Contributions and Donations	5,600	1,778	-	-	(112)	7,266	6,334	(932)
Depreciation, Amortisation & Impairment	64,506	-	-	-	-	64,506	64,462	(44)
Finance Costs	717	-	-	-	-	717	3,626	2,909
<b>Total Expenses</b>	<b>240,195</b>	<b>823</b>	<b>78</b>	<b>769</b>	<b>(499)</b>	<b>241,366</b>	<b>241,031</b>	<b>(335)</b>
<b>Operating Surplus / (Deficit)</b>	<b>7,582</b>	<b>-</b>	<b>250</b>	<b>(670)</b>	<b>818</b>	<b>7,980</b>	<b>6,070</b>	<b>1,910</b>
<b>Capital Program</b>								
Renewal/Replacement of Assets	67,936	-	-	-	-	67,936	67,936	-
New and Upgraded Assets	39,119	-	(60)	-	-	39,059	39,119	60
Amounts received specifically for New and Upgraded Assets	-	-	(3,918)	-	-	(3,918)	-	3,918
<b>Net outlays on Capital</b>	<b>107,055</b>	<b>-</b>	<b>(3,978)</b>	<b>-</b>	<b>-</b>	<b>103,077</b>	<b>107,055</b>	<b>(3,978)</b>
<b>Borrowings</b>	<b>58,245</b>	<b>-</b>	<b>(4,228)</b>	<b>670</b>	<b>(818)</b>	<b>53,869</b>	<b>94,834</b>	<b>40,965</b>

# Proposed 25/26 Budget Projections – As at 18 and 25 March

	Operating Position	\$'000s	Rates Equivalent Revenue & Increase
1	2025/26 Base Operating Position	7,582	5.6%
	Proposed Strategic Projects	-	
	Proposed Capital Projects impact on Operating Position	250	
	Proposed Service Changes	(670)	
2	<b>Total proposed adjustments for consideration</b>	<b>(420)</b>	
3	Proposed Identified Savings / Opportunities	818	
4	<b>Revised Base Operating Position</b>	<b>7,980</b>	
5	<b>Targeted Position</b>	<b>8,541</b>	
6	<b>Shortfall</b>	<b>(561)</b>	

## Key Financial Principle:

Adjust rate revenue after consideration of all other budget components and use growth in rate revenue to partly fund servicing new rateable properties and to service new borrowings.

1. Base Operating Position incorporates Q2 adjustments, and LTFP assumptions (CPI of 3.0% applied)
2. Total proposed adjustments for consideration. Funding these equates to a 0.3% increase to Rates Revenue.
3. Administration has identified Savings and Opportunities for consideration. These equate to a 0.6% reduction to Rates Revenue.
4. The revised operating position having taken into consideration 2 and 3 above.
5. Targeted Operating Position to fund Upgrade of Community Buildings in the Park Lands, service new borrowings, and account for growth on new developments to service increased maintenance in future years.
6. Difference between 4 and 5, equates to an additional 0.4% increase to Rates Revenue.

This proposed position included an allocation to AEDA of 6.2% of rates income (\$8.910m)



# Proposed 25/26 Budget Projections

What we heard from Council during the March workshops

Feedback from Council Members through the March workshops included:

- Need to comfortably service borrowings.
- Support to continue to fund the upgrades to community buildings in the Park Lands.
- Apportion growth on new developments to service increased maintenance in future years.
- AEDA funding should reflect the objectives in the AEDA Strategic Plan and Economic Development Strategy. The initial proposed allocation of 6.2% of rates revenue (\$8.910m) was short of the endorsed AEDA Board position, which was presented to Council, of 9.5% (\$13.598m).
- Other endorsed Council strategies, in addition to the AEDA Strategic Plan, also have four-year delivery windows which require funding.
- Further revise the proposed 25/26 budget to meet the target position and increase the proposed funding for AEDA.

At the 18 March Workshop, Council Members were requested to submit suggested changes to the budget to Administration, to reach the target position and increase proposed funding to AEDA - to be discussed at the 1 April Workshop.

# Budget Changes

## Proposed changes from Council Members and Administration

Suggested changes to the budget raised prior to the 1 April workshop included:

- \$0.271m reduction in operating budgets (BAU)
- \$0.290m reduction in proposed Strategic Projects for 2025/26
- \$0.120m increase in proposed Capital Projects for 2025/26

*The revised operating position, including Capital and Strategic Project funding, based on the above figures is summarised in the next slides*

# Proposed 25/26 Budget Projections – As at 1 April

Updated position based on suggested changes

\$'000s	2025-26 Base	Strategic Projects	Capital Projects	Service Changes	Identified Savings / opportunities	Council Member / Admin ideas	Revised Base	Adopted LTFP	Variance
<b>Income</b>									
Rates Revenues	154,908	-	-	-	-	-	154,908	154,896	12
Fees and Charges	87,368	170	328	-	319	-	88,185	86,341	1,844
Grants, Subsidies and Contributions	4,454	653	-	99	-	-	5,206	4,646	560
Other Income	1,047	-	-	-	-	-	1,047	1,218	(171)
<b>Total Income</b>	<b>247,777</b>	<b>823</b>	<b>328</b>	<b>99</b>	<b>319</b>	<b>-</b>	<b>249,346</b>	<b>247,101</b>	<b>2,245</b>
<b>Expenses</b>									
Employee Costs	89,394	1,249	-	605	-	-	91,248	88,853	(2,395)
Materials, Contracts & Other Expenses	79,978	(1,404)	78	164	(387)	(561)	77,868	77,757	(111)
Sponsorships, Contributions and Donations	5,600	978	-	-	(112)	-	6,466	6,334	(132)
Depreciation, Amortisation & Impairment	64,506	-	-	-	-	-	64,506	64,462	(44)
Finance Costs	717	-	-	-	-	-	717	3,626	2,909
<b>Total Expenses</b>	<b>240,195</b>	<b>823</b>	<b>78</b>	<b>769</b>	<b>(499)</b>	<b>(561)</b>	<b>240,805</b>	<b>241,031</b>	<b>226</b>
<b>Operating Surplus / (Deficit)</b>	<b>7,582</b>	<b>-</b>	<b>250</b>	<b>(670)</b>	<b>818</b>	<b>561</b>	<b>8,541</b>	<b>6,070</b>	<b>2,471</b>
<b>Capital Program</b>									
Renewal/Replacement of Assets	67,936	-	1	-	-	-	67,937	67,936	(1)
New and Upgraded Assets	39,119	-	(60)	-	-	120	39,179	39,119	(60)
Amounts received specifically for New and Upgraded Assets	-	-	(8,018)	-	-	-	(8,018)	-	8,018
<b>Net outlays on Capital</b>	<b>107,055</b>	<b>-</b>	<b>(8,077)</b>	<b>-</b>	<b>-</b>	<b>120</b>	<b>99,098</b>	<b>107,055</b>	<b>(7,957)</b>
<b>Borrowings</b>	<b>58,245</b>	<b>-</b>	<b>(8,327)</b>	<b>670</b>	<b>(818)</b>	<b>(441)</b>	<b>49,329</b>	<b>94,834</b>	<b>45,505</b>

# Proposed 25/26 Budget Projections – As at 1 April

Updated position based on suggested changes

	Operating Position	\$'000s
1	2025/26 Revised Base Operating Position	7,980
2	Proposed Amendments	561
3	Proposed Operating Position	8,541
4	Targeted Position	8,541
5	Surplus / (Shortfall)	-

## Key Financial Principle:

Adjust rate revenue after consideration of all other budget components and use growth in rate revenue to partly fund servicing new rateable properties and to service new borrowings.

1. The Revised Base Operating Position incorporates Q2 adjustments, and LTFP assumptions (CPI of 3.0% applied), proposed adjustments previously presented to fund service changes and strategic projects.
2. Total proposed adjustments of \$0.561m
3. The proposed operating position having taken into consideration 2 above.
4. Targeted Operating Position Upgrade to fund Community Buildings in the Park Lands, service the borrowings, and account for growth on new developments to service increase in maintenance in future years.
5. The revised base operating position is in line with the targeted position

This proposed position included an allocation to AEDA of 6.8% of rates income (\$9.776m)

# Proposed 25/26 Budget Projections

## What we heard from Council at the 1 April Workshop

Feedback from Council Members on the updated position included:

- Sponsorship funding for the History Festival to be included back into the budget, after a deputation from the History Trust of South Australia. *Identified as an operating budget saving presented at the 11 March Workshop.*
- Not to reduce grant funding pool for community and art grants programs, but supportive of efficiencies in administering grants. *Identified as an operating budget saving presented at the 1 April Workshop.*
- Not to reduce funding towards the implementation of the Disability Access and Inclusion Plan. *Identified as a Strategic Project saving presented at the 1 April Workshop.*
- A desire for further information from AEDA regarding prioritisation of Strategic Projects (what will/will not be delivered at different funding levels) and on the need and functionality of the Rundle Mall sound system Capital Project.
- Mindful that other endorsed four-year Council strategies must be adequately funded in addition to AEDA's.

# Proposed 25/26 Budget Projections

## Progressing the Draft 25/26 BP&B

In response to the feedback from the 1 April Workshop, Administration is proposing to:

- Further refine the operating budget to reflect the feedback by:
  - Not progressing some of the proposed Service Changes for 25/26 (*presented at the 11 March Workshop*)
  - Transfer budget for CoA operating activities related to economic development to AEDA to prioritise/administer
- Hold two workshops as part of the 15 April CFG on:
  - Proposed Fees and Charges changes for 25/26
  - Further detail on AEDA funding requests
- Table a report at the 15 April CFG, which provides an updated operating position reflective of feedback to date (presented as per the 'Our Programs and Projects' section of the BP&B)
- Seek endorsement for the Draft 25/26 BP&B for consultation at the Council meeting of 22 April

# Proposed 25/26 Budget Projections – To be presented on 15 April

Updated position based on Council feedback

\$'000s	2025-26 Base	Strategic Projects	Capital Projects	Service Changes	Identified Savings / opportunities	Revised Base	Adopted LTFP	Variance
<b>Income</b>								
Rates Revenues	154,908	-	-	-	-	154,908	154,896	12
Fees and Charges	87,368	170	328	-	252	88,118	86,341	1,777
Grants, Subsidies and Contributions	4,454	653	-	99	-	5,206	4,646	560
Other Income	1,047	-	-	-	-	1,047	1,218	(171)
<b>Total Income</b>	<b>247,777</b>	<b>823</b>	<b>328</b>	<b>99</b>	<b>252</b>	<b>249,279</b>	<b>247,101</b>	<b>2,178</b>
<b>Expenses</b>								
Employee Costs	89,394	1,248	-	416	-	91,058	88,853	(2,205)
Materials, Contracts & Other Expenses	79,978	(1,664)	78	-	(454)	77,938	77,757	(181)
Sponsorships, Contributions and Donations	5,600	980	-	-	(61)	6,519	6,334	(185)
Depreciation, Amortisation & Impairment	64,506	-	-	-	-	64,506	64,462	(44)
Finance Costs	717	-	-	-	-	717	3,626	2,909
<b>Total Expenses</b>	<b>240,195</b>	<b>564</b>	<b>78</b>	<b>416</b>	<b>(515)</b>	<b>240,738</b>	<b>241,031</b>	<b>293</b>
<b>Operating Surplus / (Deficit)</b>	<b>7,582</b>	<b>259</b>	<b>250</b>	<b>(317)</b>	<b>767</b>	<b>8,541</b>	<b>6,070</b>	<b>2,471</b>
<b>Capital Program</b>								
Renewal/Replacement of Assets	67,936	-	1	-	-	67,937	67,936	(1)
New and Upgraded Assets	39,119	-	60	-	-	39,179	39,119	(60)
Amounts received specifically for New and Upgraded Assets	-	-	(8,018)	-	-	(8,018)	-	8,018
<b>Net outlays on Capital</b>	<b>107,055</b>	<b>-</b>	<b>(7,957)</b>	<b>-</b>	<b>-</b>	<b>99,098</b>	<b>107,055</b>	<b>(7,957)</b>
<b>Borrowings</b>	<b>58,245</b>	<b>(259)</b>	<b>(8,207)</b>	<b>317</b>	<b>(767)</b>	<b>49,329</b>	<b>94,834</b>	<b>45,505</b>

# Proposed 25/26 Budget Projections – To be presented on 15 April

Updated position based on Council feedback

	Operating Position	\$'000s
1	2025/26 Revised Base Operating Position	8,541
	Proposed Operating Position	8,541
2	Targeted Position	8,541
3	Surplus / (Shortfall)	-

## Key Financial Principle:

Adjust rate revenue after consideration of all other budget components and use growth in rate revenue to partly fund servicing new rateable properties and to service new borrowings.

1. The Revised Base Operating Position incorporates Q2 adjustments, and LTFP assumptions (CPI of 3.0% applied), proposed adjustments previously presented to fund service changes and strategic projects.
2. Targeted Operating Position Upgrade to fund Community Buildings in the Park Lands, service the borrowings, and account for growth on new developments to service increase in maintenance in future years.
3. The revised base operating position is in line with the targeted position

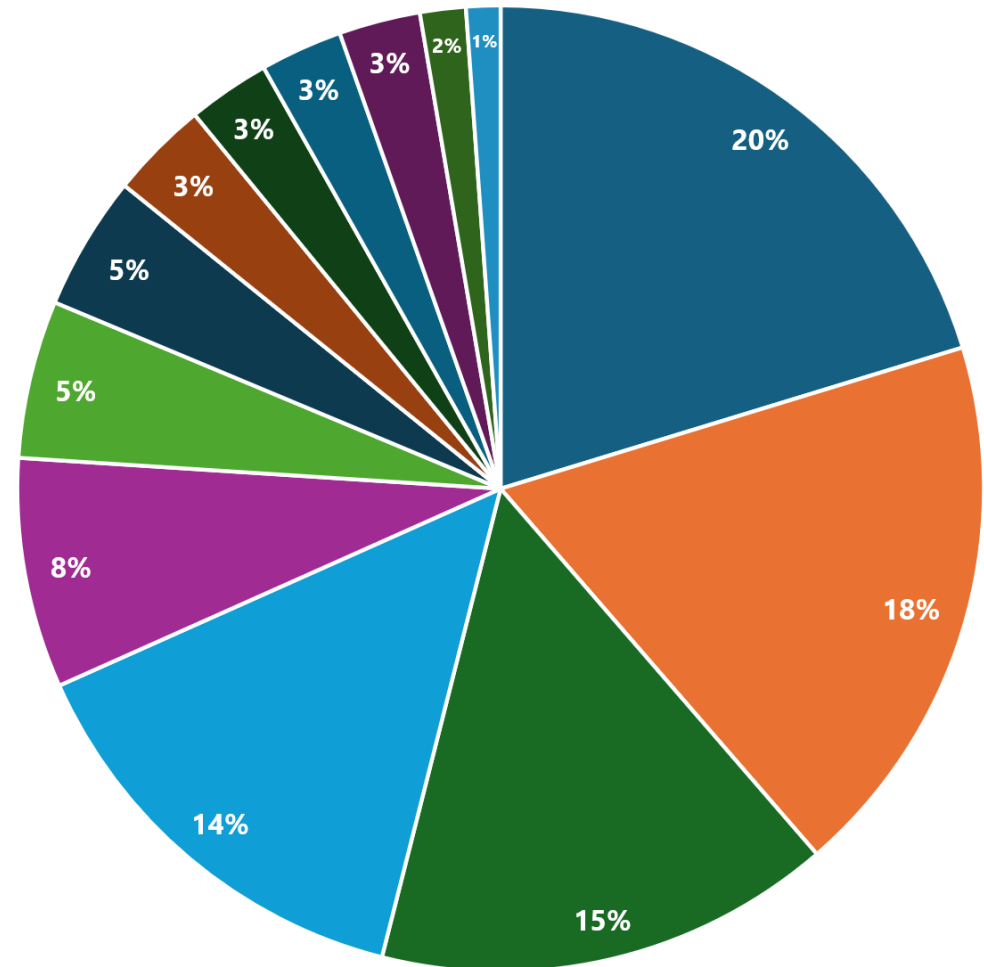
This proposed position included an allocation to AEDA of 7.0% of rates income (\$9.964m)



# Proposed Strategic Project Allocation to Endorsed Strategies/Plans

Updated position based on Council feedback

Endorsed Strategies/Plans	Net Expenditure (\$'000)	% of Project Pool
Economic Development Strategy*	1,325	20%
Asset Management Plan	1,200	18%
Integrated Climate Strategy	1,000	15%
ACMA Strategic Plan	939	14%
Housing Strategy	503	8%
Not aligned to other strategies	345	5%
City Plan	290	5%
Homelessness Strategy	215	3%
Disability Access and Inclusion Plan	180	3%
Stretch Reconciliation Action Plan	180	3%
Heritage Strategy and Action Plan	178	3%
National Heritage Management Plan	100	2%
Adelaide Park Lands Management Strategy	75	1%
Kadaltilla Strategic Plan	-	-
<b>Total</b>	<b>6,530</b>	<b>100%</b>



\* Economic Development Strategy incorporates \$0.732m, which is a portion of the proposed AEDA allocation (variance between the proposed \$9.964m allocation and the proposed 25/26 AEDA base budget).

## AEDA Allocation

AEDA budget as per the updated position, compared to the AEDA Board requested amount

\$'000s	2025/26 Proposed Initial		2025/26 Updated Position		2025/26 AEDA Board Request		Variance (Updated and Request)	
	Budget	Proportion of rates	Budget	Proportion of rates	Budget	Proportion of rates	Budget	Proportion of rates
<b>Total AEDA funding</b>	<b>8,910</b>	<b>6.20%</b>	<b>9,964</b>	<b>7.0%</b>	<b>13,598</b>	<b>9.5%</b>	<b>(3,634)</b>	<b>2.5%</b>

The updated position for AEDA incorporates budget for additional activity aligned with the Economic Development Strategy. This results in a 7.0% allocation of Rates Revenue.

If Council wishes to increase the funding allocation to AEDA beyond 7.0% in 25/26, a rate increase is required.

# AEDA Allocation

## Possible transition to 9.5%

The endorsed AEDA Strategic Plan covers the periods 2024/25 to 2028/29.

Impact of a 4-year transition to a 9.5% rate revenue allocation over the life of the Strategic Plan is outlined below.

\$'000s	2025/26		2026/27		2027/28		2028/29	
	Assumed Rates		Assumed Rates		Assumed Rates		Assumed Rates	
	Budget	Proportion of rates	Budget	Proportion of rates	Budget	Proportion of rates	Budget	Proportion of rates
		143,138		150,034		157,696		165,548
<b>Total AEDA funding</b>	<b>9,964</b>	<b>7.0%</b>	<b>11,703</b>	<b>7.8%</b>	<b>13,562</b>	<b>8.6%</b>	<b>15,727</b>	<b>9.5%</b>

*Assumed Rates excludes the Rundle Mall Levy and Landscape Levy*

# Next Steps

## Timeline and process

**The proposed timelines seek to manage the process in an efficient and transparent manner. The next steps in delivering the 25/26 BP&B are:**

- Workshop on proposed Fees and Charges changes for 25/26
- Workshop on more information on the proposed AEDA 25/26 budget
- Report on the updated proposed operating position for the 25/26 BP&B

Date	Topic	
3 Dec	Introduction and process for building the 2025/26 BP&B – parameters and priorities (as per LTFP and Strat Plan)	✓
10 Dec	Current position (LTFP, precommitments, retimes) and Subsidiary budget allocations (also launch member bids)	✓
11 Feb	Building the 2025/26 BP&B – assumptions, set 25/26 priorities and revenue levers	✓
21 Feb	ARC - 2025/26 BP&B – priorities, parameters, assumptions and current position	✓
11 Mar	Operating Budget review – ESCOSA Findings, base budget, service changes, Strategic Projects allocation to strategies/plans and member ideas	✓
18 Mar	Review of Strategic Projects and Subsidiary Draft BP&Bs (ACMA and AEDA)	✓
25 Mar	Review of Capital Projects	✓
1 Apr	Final review of budgets and projects (balanced budget)	✓
11 Apr	ARC - Draft 2025/26 BP&B - update	✓
15 Apr	Workshop – Proposed Fees and Charges changes for 25/26 Workshop – AEDA 25/26 Budget Report – Updated operating position	
22 Apr	Draft 2025/26 BP&B for community consultation purposes	
29 Apr – 20 May	Community Consultation (including presentation of Draft 2025/26 BP&B to Subsidiary boards)	
27 May	Special hearing for public consultation	
10 Jun	Receipt of submissions	
17 Jun 24 Jun	Final 2025/26 BP&B	