NOTICE

of

ORDINARY COUNCIL MEETING

Pursuant to the provisions of Section 84(1) of the Local Government Act 1999

TO BE HELD IN

COUNCIL CHAMBERS
PLAYFORD CIVIC CENTRE
10 PLAYFORD BOULEVARD, ELIZABETH

ON

TUESDAY, 27 OCTOBER 2026 AT 7:00 PM

THIS MEETING WILL ALSO BE VIEWABLE AT
https://www.youtube.com/user/CityOfPlayford

SAM GREEN
CHIEF EXECUTIVE OFFICER
Issue Date: Thursday, 22 October 2026

MEMBERSHIP

MAYOR GLENN DOCHERTY – PRINCIPAL MEMBER

Cr Akram Arifi	Cr Marilyn Baker	Cr Zahra Bayani
Cr Andrew Craig	Cr Shirley Halls	Cr Chantelle Karlsen
Cr David Kerrison	Cr Clint Marsh	Cr Misty Norris
Cr Jane Onuzans	Cr Peter Rentoulis	Cr Gay Smallwood-Smith
Cr Tanya Smiljanic	Cr Rebecca Vandepeear	

City of Playford
Ordinary Council Meeting

AGENDA
TUESDAY, 27 OCTOBER 2026 AT 7:00 PM

1 ATTENDANCE RECORD

1.1 Present

1.2 Apologies

1.3 Not Present

2 CONFIRMATION OF MINUTES

RECOMMENDATION

The Minutes of the Ordinary Council Meeting held 22 September 2026 be confirmed as a true and accurate record of proceedings.

3 DECLARATIONS OF INTEREST

4 MAYOR'S REPORT

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Nil

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Nil

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Nil

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Motions on Notice

12.1 MOTION ON NOTICE - RESPONSIBLE GROWTH AND INFRASTRUCTURE DELIVERY (CR PETER RENTOULIS)

Contact Person: Sam Green

Why is this matter before the Council or Committee?

Councillor Peter Rentoulis has submitted the following Motion on Notice for Council's consideration.

MOTION ON NOTICE

Preamble

The City of Playford is welcoming 10 new residents each and every day, with its population expected to swell to approximately 184,000 by 2046 - a projected increase of 58%. This growth is placing significant pressure on roads, essential services and Council's financial capacity.

The August 2026 Strategic Risk Report identifies that development is outpacing infrastructure delivery. Despite previous requests for greater State Government engagement, an adequate coordinated response remains outstanding. Responsible development requires all three tiers of government to agree on infrastructure delivery and funding arrangements that protect community wellbeing and affordability for ratepayers.

Motion

That Council:

1. **Notes the motion introduced by the Hon. Sarah Game MLC into the Legislative Council on 16/9/26 regarding growth impacts on the Playford community,** and the growth, infrastructure and financial sustainability risks identified in the August 2026 City of Playford Strategic Risk Report, pages 112 - 114, and that previous requests for State Government engagement have not secured an adequate coordinated response to the growth challenges facing the community.
2. **Calls on the South Australian Government to implement a temporary pause on further residential land releases, rezonings and additional development approvals in Playford's growth areas**, through appropriate statutory processes and having regard to existing legal commitments, until an agreed infrastructure and funding plan is established between Local, State and Federal governments.
3. **Requires that the proposed plan** identify infrastructure priorities, secure funding commitments, assign delivery responsibilities and link further development to infrastructure capacity and delivery milestones, with transparent conditions for lifting the pause.
4. **Calls for significantly increased State and Federal infrastructure investment**, prioritising Curtis Road, Womma Road, Dalkeith Road, Heaslip Road, Angle Vale Road and Penfield Road, alongside essential services and community infrastructure.
5. **Affirms that growth must be financially sustainable**, with funding arrangements that account for infrastructure construction, maintenance and renewal, protect Council's financial capacity and avoid unreasonable costs being transferred to existing ratepayers.

6. **Requests the Premier to convene a meeting of the three tiers of government including the Elected Members of the City of Playford within three months** to progress this plan, and requests the Mayor to convey this resolution to the Minister for Housing and Urban Development, the Minister for Infrastructure and Transport, the Federal Member for Spence, and the State Members for Taylor and Light. The Chief Executive Officer to report back within 60 days on responses and further action.

12.2 MOTION ON NOTICE - KING ROAD AND PENFIELD ROAD, VIRGINIA (CR PETER RENTOULIS)

Contact Person: Sam Green

Why is this matter before the Council or Committee?

Councillor Peter Rentoulis has submitted the following Motion on Notice for Council's consideration.

MOTION ON NOTICE

That Council

1. Acknowledges the community's profound grief and ongoing safety concerns following a second tragic vehicle fatality within the past 12 months at the intersection of King Road and Penfield Road, Virginia.

2. Notes the intention for the State Department for Infrastructure and Transport (DIT) to lodge a Black Spot funding application in the next round for an intersection upgrade including the following:

    - The installation of structural teardrop islands on minor approaches.
    - High-visibility intersection lighting to address night-time visibility concerns.

3. That if the Black Spot funding request is unsuccessful that the State and/or Federal Government are requested to allocate funding for the upgrade as part of their 2027/2028 budgets.

4. That if the Black Spot funding application is unsuccessful and money is not provided through the State and/or Federal budgets that DIT is requested to allocate funding towards the intersection upgrade from their Roads to Recovery allocation.

5. That DIT is requested to change the existing 'give way' signs to 'stop signs' as an interim measure until the intersection is appropriately upgraded.

6. That the CEO, following his meeting with the DIT Chief Executive, provide a memo updating Elected Members on the issue related to swapping the 'give way signs' to 'stop signs'.

COMMITTEE REPORTS

CORPORATE GOVERNANCE COMMITTEE

Matters which cannot be delegated to a Committee or Staff

14.1 CORPORATE GOVERNANCE COMMITTEE ANNUAL REPORT 2025/26

Responsible Executive Manager : Luke Culhane

Report Author : Skye Nitschke

Delegated Authority : Matters which cannot be delegated to a Committee or Staff

Attachments : 1⇩. Corporate Governance Committee Annual Report 2025/26

PURPOSE

For Council to receive and note the Corporate Governance Committee Annual Report for 2025/26 (Attachment 1) for inclusion in the City of Playford Annual Report 2025/26, in accordance with Section 126(9) of the *Local Government Act 1999*.

STAFF RECOMMENDATION

1. Council receives and notes the Corporate Governance Committee Annual Report 2025/26 (Attachment 1).

2. Council authorise the Chief Executive Officer to make further minor amendments to the Corporate Governance Committee Annual Report 2025/26 (Attachment 1) that do not alter the intent of the document.

3. In accordance with Section 126(9) of the *Local Government Act 1999*, the Corporate Governance Committee Annual Report 2025/26 (Attachment 1) be included in the City of Playford Annual Report 2025/26.

COMMITTEE RECOMMENDATION **6717**

1. **Council receives and notes the Corporate Governance Committee Annual Report 2025/26 (Attachment 1).**

2. **Council authorise the Chief Executive Officer to make further minor amendments to the Corporate Governance Committee Annual Report 2025/26 (Attachment 1) that do not alter the intent of the document.**

3. **In accordance with Section 126(9) of the *Local Government Act 1999*, the Corporate Governance Committee Annual Report 2025/26 (Attachment 1) be included in the City of Playford Annual Report 2025/26.**

EXECUTIVE SUMMARY

In accordance with Section 126(8)(b) of the *Local Government Act 1999* (the Act) and the Corporate Governance Committee Charter, the Corporate Governance Committee (the Committee) will provide an annual report to the Council on the work of the Committee.

Section 126(9) of the Act states that a council must ensure that the annual report of its audit and risk committee is included in its annual report.

1. BACKGROUND

Section 126(8)(b) of the Act requires Council's audit and risk committee to provide an annual report to the Council on the work of the Committee.

2. RELEVANCE TO STRATEGIC PLAN

Decision-making filter: We will ensure we meet our legislative requirements and legal obligations.

The development of the Corporate Governance Committee Annual Report 2025/26 (Attachment 1) can be used to demonstrate the Committee is fulfilling the role of Council's audit and risk committee in accordance with Section 126 of the Act.

3. PUBLIC CONSULTATION

There is no requirement to consult the community on this matter.

4. DISCUSSION

4.1 The Corporate Governance Committee's role is to:

- Fulfil the role of Council's audit and risk committee as required under Section 126 of the *Local Government Act 1999.*
- Assist the Council in reviewing the principal risks facing the Council, including those that threaten the Council's strategic direction.
- Assist in the effective management of financial and other risks and the protection of Council assets.
- Review developments and adequacy of principles, policies and practices of financial planning and reporting, corporate governance, risk management, and internal control, and make recommendations to Council as appropriate.

4.2 In accordance with Section 126(9) of the Act, the Corporate Governance Committee Annual Report 2025/26 (Attachment 1) will be included in the City of Playford Annual Report 2025/26.

5. OPTIONS

Recommendation

1. Council receives and notes the Corporate Governance Committee Annual Report 2025/26 (Attachment 1).
2. Council authorise the Chief Executive Officer to make further minor amendments to the Corporate Governance Committee Annual Report 2025/26 (Attachment 1) that do not alter the intent of the document.
3. In accordance with Section 126(9) of the *Local Government Act 1999*, the Corporate Governance Committee Annual Report 2025/26 (Attachment 1) be included in the City of Playford Annual Report 2025/26.

Option 2

1. Council receives and notes the Corporate Governance Committee Annual Report 2025/26 (Attachment 1) subject to the following amendments:

   - _____
   - _____
   - _____

2. Council authorise the Chief Executive Officer to make further minor amendments to the Corporate Governance Committee Annual Report 2025/26 (Attachment 1) that do not alter the intent of the document.

3. In accordance with Section 126(9) of the *Local Government Act 1999*, the Corporate Governance Committee Annual Report 2024/25 (Attachment 1) be included in the City of Playford Annual Report 2025/26.

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

The Corporate Governance Committee Annual Report 2025/26 supports the evaluation of the Committee's activities against its Charter. This assessment promotes accountability and transparency regarding the operations of the Committee. The receipt of the Corporate Governance Committee Annual Report 2025/26 by Council, and subsequent inclusion in the City of Playford Annual Report 2025/26 ensures that Council meets legislative requirements.

Risk Appetite

Financial Sustainability

Council has a low appetite for short-term financial risk that adversely impacts on the delivery of the long term financial plan and the Council's overall stability and sustainability.

This role of the Committee is to assist the Council in the effective management of financial and other risks.

Regulatory Compliance

Council has a zero tolerance for non-compliance with applicable legislation including but not limited to: Local Government Act (LGA) 1999; Independent Commissioner Against Corruption (ICAC) Act 2012; Work Health & Safety (WHS) Act 2012; Environment Protection Act (EPA) 1993; Development Act 1993; Equal Employment Opportunity legislation; and Public Consultation legislation.

This decision can be used to demonstrate that Council is meeting the requirements of Section 126 of the *Local Government Act 1999*.

6.1.2 Financial Implications

There are no financial or resource implications.

6.2 Option 2 Analysis

6.2.1 Analysis & Implications of Option 2

The Council may choose to amend the recommendation and consider alternative changes to the Corporate Governance Committee Annual Report 2025/26.

6.2.2 Financial Implications

There are no financial or resource implications resulting from this recommendation.

Corporate Governance Committee

2025/26 Annual Report

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1. Introduction

This Annual Report documents the operation and activities of the City of Playford Corporate Governance Committee from 1 July 2025 to 30 June 2026.

The Corporate Governance Committee fulfils the role of Council's audit and risk committee as required by Section 126 of the *Local Government Act 1999*. The Committee monitors the integrity of Council's financial statements, internal controls, audit and risk management systems and strategic management plans.

The Committee is made up of five members consisting of the Mayor, one Council Member and three Independent Members.

The term of the Council Members' appointment is generally for two years but does not exceed the next Periodic Election. Independent Members appointed to the Committee may carry over past an election term.

The Presiding Member must be an Independent Member and will be determined by the Committee for a period of two years, after which they may stand for re-election.

Independent Members of the Committee are appointed to bring current and relevant experience and their capacity to act as a mentor to the Council Members of the Committee.

Independent Members of the Corporate Governance Committee are paid for their services and are remunerated in accordance with the Committee's Charter.

During the 2025/26 financial year, the Committee's membership remained unchanged, with Council reappointing Mr Mark Labaz and Mr Martin White as Independent Member representatives in February 2026. Mr Mark Labaz continues in the position of Presiding Member, as resolved by the Committee on 5 August 2025 (Resolution 6328).

Mayor Glenn Docherty continues his role as Mayor representative, with Cr Shirley Halls re-appointed as the Council Member representative in November 2024.

The table below provides a summary of current Committee Membership and Term of Office details.

Term of Office

Appointed Member	Endorsed by Council	Term Concludes
Mr Mark Labaz	24 February 2026	31 March 2028
Mr Martin White	24 February 2026	31 March 2028
Mr Peter Brass	25 February 2025	31 March 2027
Mayor Glenn Docherty	29 November 2022	April 2027

Appointed Member	Endorsed by Council	Term Concludes
Cr Shirley Halls	26 November 2024	April 2027

In November 2024, Council did not appoint a Deputy Member to the Corporate Governance Committee.

2. Role of the Committee

In accordance with Section 126 of the *Local Government Act 1999*, Council must have an audit and risk Committee. The Corporate Governance Committee is to provide independent assurance and advice to Council on accounting, financial management, internal controls, risk management and governance matters.

3. Charter review and update

The Charter was reviewed by Council in November 2024 to ensure it accurately reflects the role of the Committee and continues to meet legislative requirements. In January 2025, an amendment to the Charter was endorsed by Council, providing the Committee the ability to vary the meeting schedule to assist in ensuring scheduling conflicts and consideration of critical items could be managed effectively. Council will undertake the next scheduled review of the Charter following the April 2027 Local Government Periodic Election.

4. Meetings

The Corporate Governance Committee meetings are held on the first Tuesday of the month, commencing at 5:00pm. The Committee meets a minimum of six times per annum and meetings occur at least quarterly. The schedule is determined by the Committee in their work plan.

During the 2025/26 period, the Committee held six meetings with an average meeting lasting 1 hour and 32 minutes.

The Committee considered 38 reports and 10 informal discussion items from 1 July 2025 to 30 June 2026. The Committee went into confidence on 11 occasions to discuss matters that the Committee considered necessary to consider in confidence. A list of items considered by the Committee is provided at Appendix 1.

4.1 Presiding Member

The Presiding Member oversees the conduct of the Corporate Governance Committee meetings in accordance with the *Local Government Act 1999* and Code of Practice for Council and Committee Meetings. Their role ensures that all Committee Members have the opportunity to participate in debate and discussions in an open and encouraging manner.

At the August 2025 Corporate Governance Committee meeting, the Committee appointed Mr Mark Labaz as Presiding Member for a 2-year period.

4.2 Record of attendance

The below table provides the record of attendance for Corporate Governance Committee meetings (including Special meetings) held from 1 July 2025 to 30 June 2026.

Appointed Member	Number of Meetings	Attendance	Attendance Rate
Mr Mark Labaz	6	6	100%
Mr Martin White	6	4	66.67%
Mr Peter Brass	6	5	83.33%
Mayor Glenn Docherty	6	5	83.33%
Cr Shirley Halls	6	6	100%

4.3 Administration support

An Executive Officer is appointed by the Chief Executive Officer to support the administration and operation of the Committee. The Executive Officer and relevant staff are available to provide advice during the meeting as required to aid informed decision making. The General Manager Corporate Services held this position during 2025/26.

The Chief Executive Officer has appointed a Minute Taker and Council's Governance team provide administration support, preparing and distributing agendas and meeting papers in advance of the meetings and ensuring minutes are publicly available within five days of the meeting in accordance with the requirements under the *Local Government Act 1999*.

5. 2025/26 Committee external review

In accordance with the Corporate Governance Committee's Charter, an external review of the Committee's effectiveness is undertaken in the year preceding a Council Election.

On 26 June 2026, the South Australian Parliament passed legislation to defer the November 2026 local government periodic election to April 2027. Consideration was given to adjusting the timing of the 2025/26 Committee external review, however it was proposed to and agreed by the Committee to continue to have the external review conducted in September 2026 with the findings presented to the Committee in December 2026 through a separate report.

The review will outline recommendations regarding the Committee's structure and practices, which will inform the Council's consideration of the Committee's structure following 2027 local government elections.

Appendix 1 | 2025/26 Committee Agenda Items

Meeting Date	Report Title	Report Type
August 2025	Review of the 2014 Commercial Rating Strategy (including Presentation)	Decision Report
August 2025	Appointment of Presiding Member	Decision Report
August 2025	Delegation to the CEO – Confidential Items of the Corporate Governance Committee	Decision Report
August 2025	Corporate Governance Committee Self-Assessment 2024/25	Information Report
August 2025	2024-25 WHS Evaluation Action Plan and Risk Action Plan – Progress Update	Information Report
August 2025	Corporate Governance Committee Work Plan	Information Report
August 2025	External Audit Contract	Confidential Decision Report
August 2025	Content for the Corporate Governance Committee Communique	Informal Discussion
October 2025	Findings of External Audit	Confidential Informal Discussion
October 2025	Adoption of 2024/25 Annual Financial Statements	Decision Report
October 2025	Corporate Governance Committee Annual Report 2024/25	Decision Report
October 2025	Fees and Charges Policy and Procedure Review	Decision Report
October 2025	Rolling Revaluation Update	Information Report
October 2025	Strategic Risk Report – August 2025	Information Report
October 2025	2025-26 Insurance Portfolio	Information Report

Meeting Date	Report Title	Report Type
October 2025	Grants Management Internal Audit Report	Information Report
October 2025	First Budget Review 2025/26	Information Report
October 2025	Corporate Governance Committee Work Plan	Information Report
October 2025	Chief Executive Officer Update	Confidential Information Report
October 2025	Content for the Corporate Governance Committee Communique	Informal Discussion
December 2025	Corporate Governance Committee 2026 Meeting Schedule and Work Plan	Decision Report
December 2025	Information Management Internal Audit Report	Information Report
December 2025	Corporate Governance Committee Work Plan	Information Report
December 2025	Revaluation of Assets	Informal Discussion
December 2025	Content for the Corporate Governance Committee Communique	Informal Discussion
February 2026	External Auditor Draft Audit Plan 2025/26	Confidential Decision Report
February 2026	Access Controls Internal Audit Report	Confidential Information Report
February 2026	Public Interest Disclosure Procedure – Consultation	Decision Report
February 2026	Risk and WHS Action Plan Update	Information Report
February 2026	Mid Year Review – 2025/26 Forecast Financial Statements	Information Report
February 2026	Corporate Governance Committee Work Plan	Information Report
February 2026	Long-Term Financial Plan 2026/27	Confidential Informal Discussion

Meeting Date	Report Title	Report Type
February 2026	Chief Executive Officer Update	Confidential Information Report
February 2026	Content for Corporate Governance Committee Communique	Informal Discussion
April 2026	2026 Confidential Orders Review	Decision Report
April 2026	Strategic Risk Report – February 2026	Information Report
April 2026	Accounts Payable Internal Audit Report	Information Report
April 2026	Corporate Governance Committee Work Plan	Information Report
April 2026	2026/27 Draft Annual Business Plan and Long Term Financial Plan	Confidential Decision Report
April 2026	Content for the Corporate Governance Committee Communique	Informal Discussion
May 2026	Interim Audit Management Letter	Information Report
May 2026	NAWMA – Long-Term Financial Plan Presentation	Confidential Informal Discussion
May 2026	NAWMA Prudential Report	Confidential Decision Report
May 2026	Internal Audit Work Plan	Information Report
May 2026	Work Health Safety and Risk Management Update	Information Report
May 2026	Corporate Governance Committee Work Plan	Information Report
May 2026	Chief Executive Officer Update	Confidential Information Report
May 2026	Content for the Corporate Governance Committee Communique	Informal Discussion

CITY OF Playford

14.2 ADOPTION OF 2025/26 FINANCIAL STATEMENTS (INCLUDES PRESENTATION)

Responsible Executive Manager : Luke Culhane

Report Author : Dayagaran Muthulingam

Delegated Authority : Matters which cannot be delegated to a Committee or Staff

Attachments :

1⇩. Annual Financial Statements 2025/26
2⇩. Annual Audit Completion Report 2025/26
3⇩. Management Representation Letter 2025/26
4⇩. Report on Financial Results 2025/26
5⇩. Management Fraud Risk Questionnaire 2025/26

PURPOSE

To present the 2025/26 Annual Financial Statements for Council endorsement in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

STAFF RECOMMENDATION

1. Council notes that the Corporate Governance Committee has reviewed the 2025/26 Annual Financial Statements for the year ended 30 June 2026, including questions of the External Auditor and management, and is satisfied with the process to ensure that they present fairly the state of affairs of the Council.

2. Council notes that Mr David Papa of Bentleys SA provided an Audit Clearance letter in September 2026, stating the intention to issue an unmodified audit opinion.

3. Council receives and adopts the Annual Financial Statements for the year ended 30 June 2026.

4. Council authorises the Mayor and Chief Executive Officer to sign the Annual Financial Statements for the year ended 30 June 2026.

STAFF RECOMMENDATION **6716**

1. Council notes that the Corporate Governance Committee has reviewed the 2025/26 Annual Financial Statements for the year ended 30 June 2026, including questions of the External Auditor and management, and is satisfied with the process to ensure that they present fairly the state of affairs of the Council.

2. Council notes that Mr David Papa of Bentleys SA provided an Audit Clearance letter in September 2026, stating the intention to issue an unmodified audit opinion.

3. Council receives and adopts the Annual Financial Statements for the year ended 30 June 2026.

4. Council authorises the Mayor and Chief Executive Officer to sign the Annual Financial Statements for the year ended 30 June 2026.

EXECUTIVE SUMMARY

The 2025/26 Annual Financial Statements present Council's financial performance during the year and the overall financial position at 30 June 2026.

The 2025/26 Annual Financial Statements have been prepared in accordance with Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* as prescribed by the Local Government Association's (LGA) Model Financial Statements.

The 2025/26 Annual Financial Statements have been reviewed by Council's External Auditor and an unmodified audit opinion for both the Financial Statements and the Internal Controls has been issued.

1. BACKGROUND

Preparation, audit and adoption of the Annual Financial Statements support compliance with the following legislative requirements:

- Section 127(1) of the *Local Government Act 1999* requires Councils to prepare Annual Financial Statements and notes in accordance with standards prescribed by the Regulations.

- Section 127(3) of the *Local Government Act 1999* requires the Annual Financial Statements to be reviewed by Council's External Auditor.

- Section 10 of the *Local Government (Financial Management) Regulations 2011* requires Council to consider a report comparing the Financial Result against the Original Budget adopted by Council.

- Section 140 of the *Local Government Act 1999* requires Council to review the performance of its investments at least on an annual basis.

Adoption of the Annual Financial Statements completes the financial regulatory and legislative reporting requirements for the 2025/26 financial year.

2. RELEVANCE TO STRATEGIC PLAN

Decision-making filter: We will ensure we meet our legislative requirements and legal obligations.

The 2025/26 Annual Financial Statements provide transparent financial reporting to demonstrate to the community that Council is following its Finance Strategy to achieve long-term financial sustainability while still delivering planned services, responsible management of debt and promoting the growth of the city.

3. PUBLIC CONSULTATION

Council is not required to consult the community regarding the 2025/26 Annual Financial Statements.

Copies of the 2025/26 Annual Financial Statements will be made available at Customer Service Centres and on Council's website. A full copy of the 2025/26 Annual Financial Statements will also be included in the Council's Annual Report for 2025/26.

4. DISCUSSION

4.1 2025/26 Annual Financial Statements

The 2025/26 Annual Financial Statements are provided in (Attachment 1). The Annual Financial Statements (Attachment 1) have been prepared in accordance with the Australian Accounting Standards, *Local Government (Financial Management) Regulations 2011* and within the format of the LGA's Model Financial Statements.
Council recorded an operating surplus of $22.0M partially attributed to $15.5M of the 2025/26 Commonwealth Government Financial Assistance Grant received in advance during late June 2026, also including cost savings, interest savings and short-term operational savings related to delays in capital project completion.

Council's performance against key financial indicator targets for the year ended 30 June 2026 demonstrates sound financial performance, asset sustainability and responsible debt management. Performance against both the prescribed financial indicators, as disclosed in the 2025/26 Annual Financial Statements, and three (3) other Council approved financial indicators is provided in the table below.

Three (3) of the six (6) ratios (adjusted) are within the target range, one (1) is marginally above the range, one (1) is above and one (1) is below. The Operating Surplus Ratio, Structural Surplus Ratio, Net Financial Liabilities and Cash Flow from Operations are all affected by the receipt in advance of $15.5M Commonwealth Government Grants in June 2026. Employee cost savings, interest savings from lesser borrowings (multi-year capital projects) and short-term operational savings also improved the actual Operating Surplus Ratio and Structural Surplus results.

The Asset Renewal Funding Ratio is lower than the target range caused by annual variation in the asset management plan requirements (the average long-term target is 100% of asset management plan forecast expenditure).

Financial Indicator	Explanation	2025/26 Actual	2025/26 Adjusted* Actual	2025/26 Revised Budget	2025/26 Target	Comments
Operating Surplus Ratio	Gives an indication of Council's ability to service its operations from expected income, while maintaining long term financial sustainability.	12.3%	9.1%	6.7%	1%-10%	Adjusted ratio within target range
Structural Surplus Ratio	Gives an indication of Council's ability to service its operations from expected income, while maintaining long term financial sustainability excluding once-off operating grants and contribution which will be spent on future capital infrastructure.	7.2.%	4.9%	1.1%	1%-4%	Adjusted ratio above target range
Cash Flow from Operations Ratio	Measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	157.9%	139.1%	115.8%	Between 90% and 110%	Above target range
Asset Renewal Funding Ratio	Shows if Council is replacing assets at the rate as required in the Asset Management Plan.	68.5%	66.7.%	111.4%	Between 90% and 110%	Below target range
Net Financial Liabilities Ratio	Shows the extent to which Council is managing its debt (borrowings).	41.8%	54.7%	69.4%	50%-160%	Adjusted ratio within target range

Interest Expense Cover Ratio	This ratio shows how much discretionary income is used to pay interest on borrowings	2.0%	N.A.	5.0%	0%-8%	Within target range

**Adjusted ratio corrects the distortion for the receipt of Financial Assistance Grants in advance. Adjustments are also made for developer contributions and grant payments that are recognised as operating income under accounting standards but utilised for capital and future capital spend.*

Local Government Finance Authority (LGFA) variable Cash Advance Debenture (CAD) borrowing interest rates steadily increased in the second half of the financial year. In the first half of the year the rate was steady at 5.25%, but during this period there was reduced use of CAD borrowing due to the receipt of the first two FA Grant instalments. The CAD interest rate increased to 5.35% in February, then 5.60% in March and finally 5.85% in May.

In accordance with Section 10 of the *Local Government (Financial Management) Regulations 2011*, a detailed comparison of the 2025/26 financial result to the original budget is provided in the Report on Financial Results 2025/26 (Attachment 4).

In accordance with Section 140 of the *Local Government Act 1999* a review of annual investment performance has also been undertaken. Consistent with Council's Treasury Policy, Council uses the maximum cash available on hand to offset Council's borrowings. This cash management approach reduces interest expenditure but also reduces interest income earned as deposits are kept to a minimum. Even with declining interest rates this remains the most effective method of reducing interest costs for Council. As a result, interest earned during 2025/26 was only $73K based on the range of interest rates detailed in the table below.

Investment Performance from 1/7/2025 to 30/6/2026			
	Highest Interest Rate	**Lowest Interest Rate**	**Average Interest Rate %**
LGFA 24-hour account	4.65%	3.90%	4.15%
Commonwealth Bank Operating Account	4.25%	3.50%	3.75%

4.2 External Audit

The 2025/26 Annual Financial Statements have been audited by Council's External Auditor, Bentleys SA.

Bentleys SA's Annual Audit Completion Report to the Corporate Governance Committee is provided in the Annual Audit Completion Report 2025/26 (Attachment 2). The purpose of the Annual Audit Completion Report is to communicate significant matters arising from the audit to the Corporate Governance Committee.

Bentleys SA expect to issue an unmodified audit report and have provided the proposed audit report at Appendix 1 of the Annual Audit Completion Report (Attachment 2).

In forming their final opinion Bentleys SA will rely on the following management representations:

- **Fraud Questionnaire** - As part of the Annual Financial Statements audit in August 2026 management have completed the Fraud Questionnaire with responses provided in Attachment 5.

- **Management Representation Letter** - This letter will be provided to Bentleys SA prior to the final Audit Opinion being issued. It provides assurances around the financial report, the books, records and documentation, related parties, litigation/claims and compliance with laws and regulations. The Management Representation Letter is provided in Attachment 3.

4.3 Adoption of Statements

The Management Representation Letter provided at Attachment 3 will be signed by the Chief Executive Officer, General Manager for Corporate Services and issued to the Audit Partner of Bentleys SA, Mr David Papa.

Following endorsement by Council the final signed copy, including the Audit Opinion, will be included in the 2025/26 Annual Report.

5. OPTIONS

Recommendation

1. Council notes that the Corporate Governance Committee has reviewed the 2025/26 Annual Financial Statements for the year ended 30 June 2026, including questions of the External Auditor and management, and is satisfied with the process to ensure that they present fairly the state of affairs of the Council.

2. Council notes that Mr David Papa of Bentleys SA provided an Audit Clearance letter in September 2026, stating the intention to issue an unmodified audit opinion.

3. Council receives and adopts the Annual Financial Statements for the year ended 30 June 2026.

4. Council authorises the Mayor and CEO to sign the Annual Financial Statements for the year ended 30 June 2026.

Option 2

Council does not adopt the 2025/26 Annual Financial Statements and seeks further information.

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

Adoption of the 2025/26 Annual Financial Statements provides transparent financial information to our community and demonstrates compliance with legislative requirements.

Risk Appetite

Regulatory Compliance

Council has a zero tolerance for non-compliance with applicable legislation including but not limited to: Local Government Act (LGA) 1999; Independent Commissioner Against Corruption (ICAC) Act 2012; Work Health & Safety (WHS) Act 2012; Environment Protection Act (EPA) 1993; Development Act 1993; Equal Employment Opportunity legislation; and Public Consultation legislation.

This decision supports compliance with all relevant legislation.

6.1.2 Financial Implications

There are no financial or resource implications arising from the adoption of the 2025/26 Annual Financial Statements.

6.2 Option 2 Analysis

6.2.1 Analysis & Implications of Option 2

Any changes made by Council will be referred back to the Corporate Governance Committee for consideration. These changes will also be required to be reviewed by Council's External Auditor to ensure they are still satisfied in providing an audit certificate to Council.

The effect of this may result in Council missing its statutory deadline of 30 November 2026 in relation to the 2025/26 Financial Statements with the potential to be reported to the Minister.

6.2.2 Financial Implications

There may be short term resource implications arising from any amendments to the 2025/26 Financial Statements.



City of Playford

General Purpose Financial Statements

For the year ending 30 June 2026

CITY OF Playford

City of Playford

General Purpose Financial Statements

for the year ended 30 June 2026

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City of Playford

General Purpose Financial Statements

for the year ended 30 June 2026

Certification of Financial Statements

We have been authorised by the Council to certify the financial statements in their final form.

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2026 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.

Sam Green
Chief Executive Officer

27 October 2026

Glenn Docherty
Mayor

27 October 2026

City of Playford

Statement of Comprehensive Income

for the year ended 30 June 2026

	Notes	2026 $ '000	2025 $ '000
Income			
Rates	4a	123,987	113,073
Statutory charges	4b	4,673	4,011
User charges	4c	4,502	4,634
Grants, subsidies and contributions - operating	4g	34,830	31,570
Grants, subsidies and contributions - capital	4g	7,627	6,719
Investment income	4d	73	199
Reimbursements	4e	1,989	1,353
Other income	4f	836	542
Net gain - equity accounted council businesses	18(a)i	239	–
Total income		178,756	162,101
Expenses			
Employee costs	5a	56,225	50,877
Materials, contracts and other expenses	5b	57,910	50,040
Depreciation, amortisation and impairment	5c	39,999	34,074
Finance costs	5d	2,480	2,739
Net loss - equity accounted council businesses	18(a)i	173	2,599
Total expenses		156,787	140,329
Operating surplus / (deficit)		21,969	21,772
Physical resources received free of charge	4h	54,188	53,977
Amounts received specifically for new or upgraded assets	4g	6,998	9,527
Asset disposal and fair value adjustments	6	(8,669)	(4,867)
Net surplus / (deficit)		74,486	80,409
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	11a	431,896	262,554
Share of other comprehensive income - equity accounted council businesses	11a	2,104	–
Other equity adjustments - equity accounted council businesses	18(a)i	2	(269)
Total amounts which will not be reclassified subsequently to operating result		434,002	262,285
Total other comprehensive income		434,002	262,285
Total comprehensive income		508,488	342,694

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

City of Playford

Statement of Financial Position

as at 30 June 2026

	Notes	2026 $ '000	2025 $ '000
ASSETS			
Current assets			
Cash and cash equivalent assets	7a	1,957	2,871
Trade and other receivables	7b	11,053	7,734
Other financial assets	7c	29	27
Inventories	7d	263	223
Other current assets	7e	1,342	1,280
Non-current assets held for sale	19	3,144	362
Total current assets		17,788	12,497
Non-current assets			
Financial Assets	8a	167	196
Equity accounted investments in council businesses	8b	18,715	16,492
Other non-current assets	8c	38,039	35,815
Infrastructure, property, plant and equipment	9	2,726,162	2,242,583
Right of use assets	16a	207	248
Total non-current assets		2,783,290	2,295,334
TOTAL ASSETS		2,801,078	2,307,831
LIABILITIES			
Current liabilities			
Trade and other payables	10a	22,549	19,639
Borrowings	10b	3,505	4,413
Lease liabilities	16b	135	146
Provisions	10c	6,554	6,376
Total current liabilities		32,743	30,574
Non-current liabilities			
Borrowings	10b	53,868	71,242
Lease liabilities	16b	80	109
Provisions	10c	1,434	1,441
Total non-current liabilities		55,382	72,792
TOTAL LIABILITIES		88,125	103,366
Net assets		2,712,953	2,204,465
EQUITY			
Accumulated surplus		665,488	580,781
Asset revaluation reserves	11a	2,023,680	1,606,478
Other reserves	11b	23,785	17,206
Total equity		2,712,953	2,204,465

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

City of Playford

Statement of Changes in Equity

for the year ended 30 June 2026

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2026					
Balance at the end of previous reporting period		580,781	1,606,478	17,206	2,204,465
Net surplus / (deficit) for year		74,486	–	–	74,486
Other comprehensive income					
Share of OCI - equity accounted council businesses		–	2,104	–	2,104
- Gain (Loss) on Revaluation of I,PP&E	9	–	431,896	–	431,896
Transfer to accumulated surplus on sale of I,PP&E	11a	16,798	(16,798)	–	–
Other equity adjustments - equity accounted council businesses	18(a)i	2	–	–	2
Other comprehensive income		16,800	417,202	–	434,002
Total comprehensive income		91,286	417,202	–	508,488
Transfers between reserves		(6,579)	–	6,579	–
Balance at the end of period		665,488	2,023,680	23,785	2,712,953
2025					
Balance at the end of previous reporting period		495,110	1,350,798	15,863	1,861,771
Net surplus / (deficit) for year		80,409	–	–	80,409
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	9	–	262,554	–	262,554
Transfer to accumulated surplus on sale of I,PP&E	11a	6,874	(6,874)	–	–
Other equity adjustments - equity accounted council businesses	18(a)i	(269)	–	–	(269)
Other comprehensive income		6,605	255,680	–	262,285
Total comprehensive income		87,014	255,680	–	342,694
Transfers between reserves		(1,343)	–	1,343	–
Balance at the end of period		580,781	1,606,478	17,206	2,204,465

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

City of Playford

Statement of Cash Flows

for the year ended 30 June 2026

	Notes	2026 $ '000	2025 $ '000
Cash flows from operating activities			
Receipts			
Rates receipts		124,135	113,126
Statutory charges		4,673	4,011
User charges		4,847	4,952
Grants, subsidies and contributions		34,023	32,842
Investment receipts		73	199
Reimbursements		2,119	1,456
Other receipts		7,113	11,086
Payments			
Payments to employees		(56,437)	(51,089)
Payments for materials, contracts and other expenses		(64,759)	(56,077)
Finance payments		(2,480)	(2,739)
Net cash provided by (or used in) operating activities	13b	53,307	57,767
Cash flows from investing activities			
Receipts			
Amounts received specifically for new or upgraded assets		6,901	7,110
Grants utilised for capital purposes		8,206	3,905
Sale of replaced assets		580	1,104
Sale of surplus assets		1,561	780
Repayments of loans by community groups		28	26
Payments			
Expenditure on renewal/replacement of assets		(26,314)	(23,618)
Expenditure on new/upgraded assets		(26,756)	(30,326)
Net cash provided (or used in) investing activities		(35,794)	(41,019)
Cash flows from financing activities			
Receipts			
Proceeds from loans		78,508	60,427
Proceeds from bonds, deposits and retentions		49	26
Payments			
Repayments of loans		(96,790)	(75,918)
Repayment of lease liabilities		(194)	(163)
Net cash provided by (or used in) financing activities		(18,427)	(15,628)
Net increase (decrease) in cash held		(914)	1,120
plus: cash & cash equivalents at beginning of period		2,871	1,751
Cash and cash equivalents held at end of period	13a	1,957	2,871

Additional information:

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

City of Playford

Notes to and forming part of the Principal Financial Statements

for the year ended 30 June 2026

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City of Playford

Notes to and forming part of the Principal Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared on a going concern basis using the historical cost convention in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011.*

1.2 Historical cost convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars ($'000).

(2) The local government reporting entity

City of Playford is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 12 Bishopstone Road, Davoren Park. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Other entities in which Council has an interest but does not control are reported in Note 18.

(3) Income recognition

The Council recognises revenue under *AASB 1058 Income of Not-for-Profit Entities* (AASB 1058) or *AASB 15 Revenue from Contracts with Customers* (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the Council to acquire or construct a recognisable non-financial asset that is to be controlled by the Council. In this case, the Council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

In recent years the payment of untied grants (financial assistance grants / local roads / supplementary grants) has varied from the annual allocation as shown in the table below:

continued on next page ...

City of Playford

Notes to and forming part of the Principal Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

	Cash Payment Received $ '000	Annual Allocation $ '000	Difference $ '000	Net Timing Adjustments $'000
2023/24	$888	$16,233	-$15,345 $0	-$15,345
2024/25	$26,065	$16,884	$0 +$9,181	$9,181
2025/26	$ 24,840	$ 18,511	-$9,181 +15,510	$6,329

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.The amount of the distortion for 2025/26 is $6,329K (2024/25: $9,181K).

The Operating Surplus Ratio disclosed in Note 2 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

The Adjusted Operating Surplus Ratio disclosed in Note 2 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

In recent years, some untied grants have been applied to either Renewal Capital or New/Upgraded Capital Expenditure, as shown in the table below:

Grants, contributions and subsidies - Capital	Renewal capital expenditure	New/upgraded capital expenditure	Total
LRCI		$219,941	$219,941
Developer Contributions		$5,006,457.1	$5,006,457.1
Special Local Road Grant	$1,485,000		$1,485,000
Supplementary local road		$716,194	$716,194
AMP - Streetscape	$200,000		$200,000

Because these grants are untied, the Australian Accounting Standards require that they be recognised as operating income upon receipt. As a result, the reported operating results may be distorted compared to those that would have been reported had the grants been matched to the capital expenditure in the relevant year. The amounts disclosed in the table above are added back in the Uniform Presentation of Finances Statement and are reflected in the calculation of Adjusted Ratios, including the Adjusted Operating Surplus Ratio.

(4) Cash, cash equivalents and other financial instruments

Cash Assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the *Local Government Act 1999*. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

continued on next page ...

City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 14.

(5) Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

5.1 Other Real Estate Held for Resale

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

Properties, auctioned for non-payment of rates in accordance with the Local Government Act but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

5.2 Non-current assets or disposal groups classified as held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continued use. They are measured at the lower of their carrying amount and fair value less costs of disposal. For non-current assets to be classified as held for sale, they must be available for immediate sale in their present condition and their sale must be highly probable.

An impairment loss is recognised for any initial or subsequent write down of the non-current assets to fair value less costs of disposal. A gain is recognised for any subsequent increases in fair value less costs of disposal of a non-current assets and assets of disposal groups, but not in excess of any cumulative impairment loss previously recognised.

Non-current assets are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of assets held for sale continue to be recognised.

Non-current assets classified as held for sale are presented separately on the face of the statement of financial position, in current assets.

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held “ready for use”. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and other overhead cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner determined by management.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

Examples of capitalisation thresholds applied during the year are included in Note 9. No capitalisation threshold is applied to the acquisition of land or interests in land.

continued on next page ...

City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

6.3 Subsequent recognition
All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 9.

6.4 Depreciation of non-current assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are listed in Note 9. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but records covering the entire life cycle of these assets are not available, and care should be used in interpreting financial information based on these estimates.

6.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

6.6 Borrowing costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 "Borrowing Costs". The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets, are disclosed in Note 5.

(7) Payables

7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

7.2 Payments Received in Advance & Deposits

Amounts other than grants received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

(8) Borrowings

Borrowings are recorded initially at fair value, being the cost of the borrowings, net of transaction costs. The measurement basis subsequent to initial recognition is at amortised cost. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

(9) Employee benefits

continued on next page ...

City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

9.1 Salaries, Wages & Compensated Absences
Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

Weighted avg. discount rate 7.94% (2025, 6.47%)
Weighted avg. settlement period 2.1 years (2025, 2.2 years)

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the nominated fund selected by employees under the "Choice of Fund" legislation.

No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

(10) Leases

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

10.1 Council as a lessee

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Building, plant, equipment and other	2 to 5 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies above - 6.5 Impairment.

ii) Lease Liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

iii) Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

continued on next page ...

City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

(11) Equity accounted Council businesses

Council participates in cooperative arrangements with other councils for the provision of certain services and facilities.

Council's equity in the Northern Adelaide Waste Management Authority (NAWMA) and Gawler River Floodplain Management Authority (GRFMA) are accounted for in accordance with AASB 128 and set out in detail in Note 18.

(12) GST implications

In accordance with UIG Abstract 1031 "*Accounting for the Goods & Services Tax*"

- Receivables and creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

(13) New accounting standards and UIG interpretations

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2026, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2026

- AASB 2025-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards – Annual Improvements Volume 11 [AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107]

Effective for NFP annual reporting periods beginning on or after 1 July 2026 for public sector

- AASB 17 Insurance Contracts (amended by AASB 2020-5, AASB 2024-1, AASB 2024-8 and AASB 2024-9 Insurance Contracts in the Public Sector)

Effective for NFP annual reporting periods beginning on or after 1 January 2028

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5, AASB 2024-7 and AASB 2025-4)
- AASB 18 Presentation and Disclosure in Financial Statements

(14) Comparative figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(15) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

City of Playford

Notes to and forming part of the Principal Financial Statements

for the year ended 30 June 2026

Note 2. Financial indicators

$ '000	Amounts 2026	Indicator 2026	Indicators 2025	Indicators 2024

These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison. Adjustments are also made for Developer Contributions & Grant payments that are recognised under accounting standards as operating income but utilised for capital & future capital spend.

1. Operating Surplus Ratio

Operating surplus	21,969	12.3%	13.4%	(0.5)%
Total operating income	178,756			

This ratio expresses the operating surplus as a percentage of total operating revenue.

Adjusted Operating Surplus Ratio

Operating surplus	8,013	4.9%	4.0%	5.5%
Total operating income	164,800			

2. Net Financial Liabilities Ratio

Net financial liabilities	74,919	42%	57%	84%
Total operating income	178,756			

Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.

Adjusted Net Financial Liabilities Ratio

Net financial liabilities	90,214	55%	69%	79%
Total operating income	164,800			

3. Asset Renewal Funding Ratio

Asset renewals	26,314	69%	78%	114%
Infrastructure and Asset Management Plan required expenditure	38,398			

Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.

Adjusted Asset Renewal Funding Ratio

Net Asset Renewals	25,649	67%	77%	152%
Infrastructure & Asset Management Plan required expenditure	38,398			

City of Playford

Notes to and forming part of the Principal Financial Statements

for the year ended 30 June 2026

Note 3. Uniform presentation of finances

	2026 $ '000	2025 $ '000

The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all councils provide a common 'core' of financial information, which enables meaningful comparisons of each council's finances.

Income		
Rates	123,987	113,073
Statutory charges	4,673	4,011
User charges	4,502	4,634
Grants, subsidies and contributions - capital	7,627	6,719
Grants, subsidies and contributions - operating	34,830	31,570
Investment income	73	199
Reimbursements	1,989	1,353
Other income	836	542
Net gain - equity accounted council businesses	239	–
Total Income	178,756	162,101
Expenses		
Employee costs	(56,225)	(50,877)
Materials, contracts and other expenses	(57,910)	(50,040)
Depreciation, amortisation and impairment	(39,999)	(34,074)
Finance costs	(2,480)	(2,739)
Net loss - equity accounted council businesses	(173)	(2,599)
Total Expenses	(156,787)	(140,329)
Operating surplus / (deficit)	21,969	21,772
Net timing adjustment for general purpose grant funding	(6,329)	(9,181)
Less: grants, subsidies and contributions - capital	(7,627)	(6,719)
Adjusted Operating surplus / (deficit) before capital amounts	8,013	5,872
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(26,314)	(23,618)
Finance lease payments for right of use assets (principal)	(146)	(105)
Add back depreciation, amortisation and impairment	39,999	34,074
Add back grants, subsidies and contributions - capital renewal	1,685	–
Add back proceeds from sale of replaced assets	580	1,104
	15,804	11,455
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(26,756)	(30,326)
Finance lease payments for right of use assets (principal)	(48)	(58)
Add back grants, subsidies and contributions - capital new/upgraded	5,942	6,719
Add back amounts received specifically for new and upgraded assets	6,901	7,110
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	1,561	780
	(12,400)	(15,775)
Annual net impact to financing activities surplus/(deficit)	11,417	1,552

City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 4. Income

	2026 $ '000	2025 $ '000
(a) Rates		
General rates		
General rates	127,366	116,183
Less: mandatory rebates	(5,340)	(4,683)
Less: discretionary rebates, remissions and write-offs	(739)	(941)
Total general rates	121,287	110,559
Other rates (including service charges)		
Regional Landscape Levy	1,742	1,537
Total other rates (including service charges)	1,742	1,537
Other charges		
Penalties for late payment	618	718
Legal and other costs recovered	340	259
Total other charges	958	977
Total rates	123,987	113,073
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	2,538	2,216
Animal registration fees and fines	850	836
Parking fines / expiation fees	692	410
Environmental control fines	245	236
Other licences, fees and fines	348	313
Total statutory charges	4,673	4,011
(c) User charges		
Commercial activity revenue	671	383
Hall and equipment hire	2,527	2,581
Sundry	189	168
Commercial Activity - Food Cooperative	292	271
Commercial Activity - Water	492	612
Home and Aged Care	232	527
Immunisation	39	43
Library	60	49
Total user charges	4,502	4,634

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 4. Income (continued)

	2026 $ '000	2025 $ '000
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	7	54
- Banks and other	60	138
- Loans to community groups	6	7
Total investment income	73	199
(e) Reimbursements		
Other	1,989	1,353
Total reimbursements	1,989	1,353
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	324	245
Sundry	512	297
Total other income	836	542
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	6,901	7,110
Amounts Received Specifically for New or Upgraded Assets (Joint ventures)	97	2,417
Total amounts received for new or upgraded assets	6,998	9,527
Other grants, subsidies and contributions - capital		
Developer Contributions	5,006	4,223
Local Roads and Community Infrastructure Program Grant	220	1,100
Special Local Road Program Grant	1,485	630
Subsidies	200	63
Supplementary Local Road Grant	716	703
Total Other grants, subsidies and contributions - capital	7,627	6,719
Other grants, subsidies and contributions - Operating		
Brought Forward Financial Assistance Grant	15,510	9,181
Developer Contributions	887	556
Financial Assistance Grant (remaining allocation)	9,330	16,884
Home and Community Care Grant	1,684	2,376
Roads to Recovery	2,301	–
Sundry	5,118	2,573
Total other grants, subsidies and contributions - operating	34,830	31,570
Total grants, subsidies and contributions	49,455	47,816

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 4. Income (continued)

	2026 $ '000	2025 $ '000
(i) Sources of grants		
Commonwealth Government	5,901	4,060
State Government	36,184	34,417
Other	7,370	9,339
Total	49,455	47,816
(ii) Individually significant items		
Brought Forward Financial Assistance Grant Recognised as Income	15,510	9,181
Developers Contribution	5,893	4,779
Local Roads and Community Infrastructure Program Grants	220	1,100
Supplementary Local Road Funding	716	703

(h) Physical resources received free of charge

Land and improvements	445	1,983
Stormwater drainage	17,407	3,114
Infrastructure	35,092	48,148
Parks	1,244	732
Total physical resources received free of charge	54,188	53,977

Note 5. Expenses

	2026 $ '000	2025 $ '000

(a) Employee costs

Salaries and wages	40,128	36,486
Employee leave expense	7,339	6,163
Superannuation	5,459	4,635
Workers' compensation insurance	1,975	1,862
Other employee related costs	2,648	2,975
Less: capitalised and distributed costs	(1,324)	(1,244)
Total operating employee costs	56,225	50,877
Total number of employees (full time equivalent at end of reporting period)	443	440

(b) Materials, contracts and other expenses

(i) Prescribed expenses		
Auditor's remuneration - Auditing the financial reports	52	39
Bad and doubtful debts	10	13
Elected members' expenses	500	513
Lease expense - low value assets / short term leases	3	25
Subtotal - prescribed expenses	565	590

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 5. Expenses (continued)

	2026 $ '000	2025 $ '000
(ii) Other materials, contracts and expenses		
Advertising	267	207
Bank Fee	274	250
Contractors	17,329	13,995
Contributions	700	576
Energy	3,648	3,795
Insurance Premiums	1,491	1,446
Legal expenses	653	925
Levies - other	265	243
Levies Paid to Government - Regional Landscape Levy	1,742	1,537
Maintenance	5,269	4,728
Parts, accessories and consumables	4,200	3,647
Professional services	1,732	2,014
Recruitment	158	161
Sundry	1,305	1,371
Waste Collection	16,719	12,917
Water	1,593	1,638
Subtotal - Other material, contracts and expenses	57,345	49,450
Total materials, contracts and other expenses	57,910	50,040

(c) Depreciation, amortisation and impairment

Buildings and other structures	5,082	4,729
Infrastructure	21,879	18,205
Stormwater drainage	6,194	5,285
Parks & Sport Fields	4,464	3,639
Right-of-use assets	195	166
Plant and equipment	2,185	2,050
Total depreciation, amortisation and impairment	39,999	34,074

(d) Finance costs

Interest on loans	2,603	2,824
Interest on leases	15	18
Less: capitalised and distributed costs	(138)	(103)
Total finance costs	2,480	2,739

City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 6. Asset disposal and fair value adjustments

	2026 $ '000	2025 $ '000
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	580	1,104
Less: carrying amount of assets sold	(6,825)	(6,635)
Gain (loss) on disposal	(6,245)	(5,531)
(ii) Assets surplus to requirements		
Proceeds from disposal	1,561	780
Less: carrying amount of assets sold	(3,940)	(90)
Gain (loss) on disposal	(2,379)	690
(iii) Assets movement from joint ventures		
Proceeds from disposal	15	3
Less: carrying amount of assets sold	(60)	(29)
Gain (loss) on disposal	(45)	(26)
Net gain (loss) on disposal or revaluation of assets	(8,669)	(4,867)

Note 7. Current assets

	2026 $ '000	2025 $ '000
(a) Cash and cash equivalent assets		
Cash on hand and at bank	1,957	2,871
Total cash and cash equivalent assets	1,957	2,871
(b) Trade and other receivables		
Rates - general and other	4,905	5,097
Council rates postponement scheme *	165	121
Accrued revenues	1,136	340
Debtors - general	3,422	820
GST recoupment	1,143	1,146
Sundry	212	134
Debtors - Other	84	88
Subtotal	11,067	7,746
Less: Loss Allowance	(14)	(12)
Total trade and other receivables	11,053	7,734

(*) Minimum $16,000 is likely to be collected in 2026/27

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 7. Current assets (continued)

	2026 $ '000	2025 $ '000
(c) Other financial assets		
Loans to Community Organisations	29	27
Total Other Financial Assets	29	27

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 14.

(d) Inventories		
Stores and materials	263	223
Total inventories	263	223
(e) Other current assets		
Prepayments	1,342	1,280
Total other current assets	1,342	1,280

Note 8. Non-current assets

	2026 $ '000	2025 $ '000
(a) Financial Assets		
Receivables		
Loans to community organisations	167	196
Total financial assets	167	196

	Notes	2026 $ '000	2025 $ '000
(b) Equity accounted investments in council businesses			
NAWMA	18	6,570	4,112
GRFMA		12,145	12,380
Total equity accounted investments in Council businesses		18,715	16,492
(c) Other non-current assets			
Other			
Capital work in progress		38,039	35,815
Total other non-current assets		38,039	35,815

Notes to and forming part of the Principal Financial Statements

for the year ended 30 June 2026

Note 9. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

	Fair Value Level	as at 30/06/25				Asset movements during the reporting period							as at 30/06/26			
		At Fair Value $ '000	At Cost $ '000	Accumulated Depreciation $ '000	Carrying amount $ '000	Asset Additions New / Upgrade $ '000	Asset Additions Renewals $ '000	WDV of Asset Disposals $ '000	Depreciation Expense (Note 5c) $ '000	Adjustments & Transfers $ '000	Tfrs from/(to) "Held for Sale" category $ '000	Revaluation Increments to Equity (ARR) (Note 11) $ '000	At Fair Value $ '000	At Cost $ '000	Accumulated Depreciation $ '000	Carrying amount $ '000
Land	2	790,007	–	–	790,007	740	–	(3,940)	–	–	(2,781)	174,292	957,578	740	–	958,318
Buildings and other structures	3	200,364	–	(95,423)	104,941	7,525	327	–	(5,082)	1	–	2,661	205,774	7,852	(103,253)	110,373
Infrastructure	3	1,191,221	–	(413,053)	778,168	45,376	19,594	(4,215)	(21,879)	(885)	–	236,014	1,563,712	39,721	(551,261)	1,052,172
Stormwater drainage	3	604,453	–	(132,538)	471,915	18,773	1,398	(1,612)	(6,194)	20	–	11,752	628,237	7,826	(140,010)	496,053
Parks & Sport Fields	3	133,418	–	(51,851)	81,567	6,637	2,626	(65)	(4,464)	864	–	7,177	145,940	8,831	(60,429)	94,342
Plant and equipment		–	27,598	(11,613)	15,985	333	1,704	(933)	(2,185)	–	–	–	–	28,136	(13,232)	14,904
Total infrastructure, property, plant and equipment		2,919,463	27,598	(704,478)	2,242,583	79,384	25,649	(10,765)	(39,804)	–	(2,781)	431,896	3,501,241	93,106	(868,185)	2,726,162
Comparatives		2,512,544	26,439	(621,110)	1,917,873	80,684	22,105	(6,724)	(33,908)	(1)	–	262,554	2,919,463	27,598	(704,478)	2,242,583

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 9. Infrastructure, property, plant & equipment and investment property (continued)

Valuation of infrastructure, property, plant & equipment and investment property

Fair Value Measurement

Council measures certain assets and liabilities at fair value where required by Australian Accounting Standards. AASB 13 Fair Value Measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

This section explains the judgements and estimates made in determining the fair values of the assets that are recognised and measured at fair value in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Council has classified its property, plant and equipment into the three levels prescribed under the accounting standards. An explanation of each level follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset and the level of the fair value hierarchy as explained above.

Council re-assesses level categorisation and determines whether transfers have occurred between levels in the hierarchy, based on the level of inputs that is significant to the fair value measurement as a whole for the asset class.

Refer to Note 9 for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Valuation Techniques

Council undertakes a formal valuation of land, buildings and infrastructure assets at least every five years. The valuations are performed by independent experts engaged by Council with inhouse desktop valuation undertaken all other years.

The best evidence of fair value is current prices in an active market for similar properties. Where such information is not available the Council considers information from a variety of sources including:

- current prices in an active market for properties of a different nature or recent prices of similar properties in less active markets, adjusted to reflect those differences
- income projections based on a property's estimated net market income
- current replacement cost, being the cost to construct the asset at current prices less the depreciation that would have accumulated since original construction.

Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.

Highest and best use - For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land. Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 9. Infrastructure, property, plant & equipment and investment property (continued)

For buildings and other structures on and in the land, including infrastructure, “highest and best use” is determined in accordance with the land on and in which they are situated.

AASB 13 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

Capitalisation Thresholds

Capitalisation thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

	$
Office Furniture & Equipment	2,000
Plant & Equipment	2,000
Buildings and Other Structures	5,000
Infrastructure - Stormwater	5,000
Infrastructure - Streetscape	5,000
Parks & Sport Fields	5,000

Estimated Useful Lives

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below:

Building & Other Structures	10 to 100 years
Infrastructure - Stormwater	10 to 120 years
Infrastructure - Streetscape	10 to 100 years
Parks & Sport Fields	10 to 100 years
Plant and Equipment	2 to 15 years
Office Furniture & Equipment	2 to 15 years
Right-of-Use Assets	2 to 3 years
Land	infinite
Infrastructure - Formation	infinite

Land & Land Improvements
- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 01 December 2025. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Liquid Pacific as at 01 July 2021. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2025.
- Determination of unit rates based on recent average Capital Value & Land tax index value movement.

Buildings & Other Structures
- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 01 December 2025. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Public Private Property as at 01 December 2023. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2025.
- Indexation of unit rates using industry indexes such as the Local Government Price Index.

Infrastructure
Streetscape
- Basis of valuation: Written down current replacement Cost.
- Date of valuation: 01 December 2025. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Rider Levett Bucknall (RLB) as at 01 December 2025.
- Determination of unit rates based on RLB (Valuer) Valuation report in 2025.

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 9. Infrastructure, property, plant & equipment and investment property (continued)

Stormwater
- Basis of valuation: Written down current replacement cost.
- Date of valuation: 01 December 2025. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Rider Levett Bucknall (RLB) as at 01 December 2024. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2025.
- Indexation of unit rates using industry indexes such as the Local Government Price Index.

The rate development methodology used by Rider Levett Bucknall (RLB) in the stormwater revaluation project for the City of Playford involved three main approaches, depending on the level of detail available for each asset type:

1.First Principles Estimating
- Used when: Detailed scope and specifications were available.
- Approach: Built up rates from the ground up using:
  - Material costs.
  - Labour costs.
  - Plant and equipment usage.
- Advantage: Most accurate and tailored to actual construction practices.

2. Benchmark Rates
- Used when: The scope was generally understood but lacked detailed specifications.
- Approach: Applied industry-standard rates or historical data from similar projects.
- Advantage: Efficient and reasonably accurate when full detail is unavailable.

3. Escalated Allowances
- Used when: Minimal or no detail was available about the asset.
- Approach: Applied a general allowance based on similar asset types, adjusted for inflation or market trends.
- Advantage: Provides a placeholder value to ensure completeness, though less precise.

Each rate also included:
- Direct Costs: Materials, labour, plant.
- Indirect Costs:
  - Contractor Preliminaries.
  - Contractor Margin and Overheads.

Parks and Sport Fields
- Basis of valuation: Written down current replacement cost.
- Date of valuation: 01 December 2025. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Liquid Pacific as at 01 July 2021. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2025.
- Indexation of unit rates using industry indexes such as the Local Government Price Index.

Structures and Car Parks
- Basis of valuation: Market Value / Written down current replacement cost.
- Date of valuation: 01 December 2025. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Liquid Pacific as at 01 July 2021. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2025.
- Indexation of unit rates based on recent Council contracts in place.

Bridges
- Basis of valuation: Written down current replacement cost.
- Date of valuation: 01 December 2025. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Rider Levett Bucknall (RLB) as at 01 December 2025.
- Determination of replacement cost based on RLB (Valuer) Valuation report in 2025.

Plant & Equipment
- Basis of valuation: Cost
- Date of valuation: not revalued, carried at cost less accumulated depreciation

Furniture & Fittings
- Basis of valuation: Cost
- Date of valuation: not revalued, carried at cost less accumulated depreciation

City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 10. Liabilities

	2026 Current $ '000	2026 Non Current $ '000	2025 Current $ '000	2025 Non Current $ '000
(a) Trade and other payables				
Goods and services	8,827	–	8,755	–
Payments received in advance	–	–	–	–
- Grants, subsidies, contributions - operating	687	–	1,576	–
- Grants and contributions - capital	3,759	–	3,180	–
Accrued expenses - other	6,912	–	4,001	–
Bonds, deposits & retentions	81	–	32	–
Other	2,283	–	2,095	–
Total trade and other payables	22,549	–	19,639	–

	Notes	2026 Current $ '000	2026 Non Current $ '000	2025 Current $ '000	2025 Non Current $ '000
(b) Borrowings					
Loans	14	3,505	53,868	4,413	71,242
Total Borrowings		3,505	53,868	4,413	71,242
(c) Provisions					
Employee Benefits (Annual Leave)		3,237	–	2,968	–
Employee Benefits (Long Service Leave)		3,317	1,434	3,408	1,441
Total provisions		6,554	1,434	6,376	1,441

City of Playford

Notes to and forming part of the Principal Financial Statements

for the year ended 30 June 2026

Note 11. Reserves

	as at 30/06/25 Opening Balance $ '000	Increments (Decrements) $ '000	Transfers $ '000	Impairments $ '000	as at 30/06/26 Closing Balance $ '000
(a) Asset revaluation reserve					
Land	708,326	174,292	(10,665)	–	871,953
Buildings and other structures	94,002	2,661	–	–	96,663
Infrastructure	657,061	236,014	(4,502)	–	888,573
Stormwater drainage	131,721	11,752	(1,630)	–	141,843
Parks & Sport Fields	6,376	7,177	(1)	–	13,552
JV's / associates - other comprehensive income	8,992	2,104	–	–	11,096
Total asset revaluation reserve	1,606,478	434,000	(16,798)	–	2,023,680
Comparatives	1,350,798	262,554	(6,874)	–	1,606,478

	as at 30/06/25 Opening Balance $ '000	Tfrs to Reserve $ '000	Tfrs from Reserve $ '000	Other Movements $ '000	as at 30/06/26 Closing Balance $ '000
(b) Other reserves					
Developer Contributions	14,674	6,443	(804)	–	20,313
Other reserves	95	107	(1)	–	201
Supplementary Local Roads	2,437	834	–	–	3,271
Total other reserves	17,206	7,384	(805)	–	23,785
Comparatives	15,863	6,210	(4,867)	–	17,206

Purposes of reserves

Asset Revaluation Reserve
The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non current assets (less any subsequent impairment losses, where applicable).

Developer Contributions
Where developers elect to make a cash contribution to Council in lieu of installing a physical asset, the cash must be paid to Council at the time of processing the planning application. Council sets these funds aside in the Developer Contribution Reserve for construction of the assets after development is completed.

Supplementary Local Roads
The Supplementary Local Road Funding program is an additional allocation of road funding provided by Federal Government. Any unspent funds from the financial year are set aside in the Reserve for construction of future local roads.

Note 12. Assets subject to restrictions

The nature of some of the Council's assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

City of Playford

Notes to and forming part of the Principal Financial Statements

for the year ended 30 June 2026

Note 13. Reconciliation to Statement of Cash Flows

	Notes	2026 $ '000	2025 $ '000
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total Cash & Cash Equivalents Assets	7	1,957	2,871
Balances per Statement of Cash Flows		1,957	2,871
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		74,486	80,409
Non-cash items in income statements			
Depreciation, amortisation and impairment	5c	39,999	34,074
Equity movements in equity accounted investments (increase)/decrease	18(a)i	(66)	2,599
Non-cash asset acquisitions	4h	(54,188)	(53,977)
Grants for capital acquisitions treated as investing activity	4g	(14,625)	(16,246)
Net (gain)/loss on disposals	6	8,669	4,867
		54,275	51,726
Add (less): changes in net current assets			
Net (increase)/decrease in receivables	7b	(3,321)	1,485
Change in allowances for under-recovery of receivables	7b	2	(9)
Net (increase)/decrease in inventories	7d	(40)	43
Net (increase)/decrease in other assets	7e	(62)	(95)
Net increase/(decrease) in trade and other payables	10a	2,282	4,388
Net increase/(decrease) in other provisions	10c	171	229
Net cash provided by (or used in) operations		53,307	57,767
(c) Non-cash financing and investing activities			
Acquisition of assets by means of:			
Physical resources received free of charge	4h	54,188	53,977
Total non-cash financing and investing activities		54,188	53,977
(d) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate credit cards		255	255
LGFA cash advance debenture facility		50,485	36,616

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 14. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:
Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

Terms & Conditions:
Deposits at call have a returning interest rate between 3.50% to 4.65% (2025: 4.10% to 4.50%).

Carrying Amount:
Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges (including legals and penalties for late payment)

Accounting Policy:
Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:
Secured over the subject land, arrears attract interest of 2.00% (2025: 2.00%). Each month thereafter a further interest penalty of 0.71% (2025: 0.76%) is added. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:
Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting Policy:
Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:
Unsecured, and do not bear interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

Carrying Amount:
Approximates fair value (after deduction of any allowance).

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 14. Financial instruments (continued)

Liabilities - creditors and accruals

Accounting Policy:
Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

Terms & Conditions:
Liabilities are normally settled on 30 day terms.

Carrying Amount:
Approximates fair value.

Liabilities - interest bearing borrowings

Accounting Policy:
Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

Terms & Conditions:
Secured over future revenues, borrowings are repayable (at maturity or Annual Principal & Interest); interest is charged at fixed or variable rates between 3.40% and 5.85% (2025: 3.40% and 5.50%).

Carrying Amount:
Approximates fair value.

Liabilities - leases

Accounting Policy:
At the commencement date, a lessee shall measure the right-of-use asset at cost and the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

Terms and conditions:
During 2025/26, 4 leases were acquired for community fleets.The incremental borrowing rate for the new leases is 5.25%.

The remaining 3 active leases were acquired for community fleets (2 leases) and building rental (1 lease) from prior years. The incremental borrowing rate is between 5.35% and 5.85%.

Carrying Amount:
Approximates fair value.

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 14. Financial instruments (continued)

	Notes	Due < 1 year $ '000	Due > 1 year and ≤ 5 years $ '000	Due > 5 years $ '000	Total Contractual Cash Flows $ '000	Carrying Values $ '000
Financial assets and liabilities						
2026						
Financial assets						
Cash and cash equivalents	7a	1,957	–	–	1,957	1,957
Receivables	7b	11,053	–	–	11,053	11,053
Other financial assets	7c	34	143	38	215	196
Total financial assets		13,044	143	38	13,225	13,206
Financial liabilities						
Payables	10a	17,436	–	–	17,436	18,057
Current borrowings	10b	5,458	–	–	5,458	3,505
Non-current borrowings	10b	150	22,650	43,638	66,438	53,868
Lease liabilities	16b	144	82	–	226	215
Total financial liabilities		23,188	22,732	43,638	89,558	75,645
Total financial assets and liabilities		36,232	22,875	43,676	102,783	88,851
2025						
Financial assets						
Cash and cash equivalents	7a	2,871	–	–	2,871	2,871
Receivables	7b	7,734	–	–	7,734	7,734
Other financial assets	7c	33	140	75	248	223
Total financial assets		10,638	140	75	10,853	10,828
Financial liabilities						
Payables	10a	14,147	–	–	14,147	14,878
Current borrowings	10b	6,515	–	–	6,515	4,413
Non-current borrowings	10b	224	37,383	48,232	85,839	71,242
Lease liabilities	16b	157	115	–	272	255
Total financial liabilities		21,043	37,498	48,232	106,773	90,788
Total financial assets and liabilities		31,681	37,638	48,307	117,626	101,616

The following interest rates were applicable to Council's borrowings at balance date:

	2026		2025	
	Weighted Avg Interest Rate $ '000	Carrying Value $ '000	Weighted Avg Interest Rate $ '000	Carrying Value $ '000
Other variable rates	5.85%	2,900	5.50%	16,769
Fixed interest rates	3.64%	54,473	3.66%	58,886
		57,373		75,655

Net fair value
All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 14. Financial instruments (continued)

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that Council will encounter difficulty in meeting its financial liability obligations. Council consider borrowings as an organisational response to the need for funds for capital projects or cashflow, without specifically borrowing for a particular project. The term of any borrowings, whether fixed interest or floating interest rate borrowings are sought with a range of maturity dates and standby borrowing facilities to ensure a base level of liquidity is available at all times. This is in accordance with Council's Treasury Policy.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Expected credit losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Council's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

	ECL Rate	Gross carrying amount $ '000	Expected Loss $ '000
2026			
Current (not past due)	0.1%	915	–
Past due 1-30 days	0.1%	222	–
Past due 31-60 days	0.5%	20	–
Past due 61-90 days	14.3%	8	1
Past due 91 days +	75.4%	16	13
		1,181	14
2025			
Current (not past due)	0.0%	497	–
Past due 1-30 days	0.2%	120	–
Past due 31-60 days	0.6%	43	–
Past due 61-90 days	2.2%	9	–
Past due 91 days +	9.3%	123	12
		792	12

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 14. Financial instruments (continued)

Set out below is the movement in the allowance for expected credit losses:

	2026 $ '000	2025 $ '000
As at 1 July	12	21
Provisions	10	13
Write-off	(8)	(22)
As at 30 June	14	12

Note 15. Capital expenditure and investment property commitments

	2026 $ '000	2025 $ '000
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Land	430	143
Buildings	636	300
Infrastructure	28,082	5,352
Plant and equipment	2,332	137
Stormwater	565	537
	32,045	6,469
These expenditures are payable:		
Not later than one year	32,045	6,469
	32,045	6,469

City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 16. Leases

(i) Council as a lessee

Terms and conditions of leases

Building
Community building leases include the Elizabeth Rise Community Centre.
The rent is increased by market rent review or CPI annually.

Plant and Equipment
Includes photocopiers and vehicles leasing. The leases are fixed repayments.

Set out below are the carrying amounts and movements during the period of right-of-use assets.

(a) Right of use assets

	Building $ '000	Plant and equipment $ '000	Total $ '000
2026			
Opening balance	22	226	248
Additions to right-of-use assets	5	149	154
Depreciation charge	(25)	(170)	(195)
Balance at 30 June	2	205	207
2025			
Opening balance	41	240	281
Additions to right-of-use assets	5	128	133
Depreciation charge	(24)	(142)	(166)
Balance at 30 June	22	226	248

(b) Lease liabilities

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

	2026 $ '000	2025 $ '000
Balance at 1 July	256	285
Additions	154	133
Accretion of interest	15	18
Payments	(210)	(180)
Balance at 30 June	215	256
Classified as:		
Current	135	146
Non-current	80	109

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 16. Leases (continued)

	2026 $ '000	2025 $ '000

The maturity analysis of lease liabilities is included in Note 14.

The following are the amounts recognised in the Statement of Comprehensive Income:

Depreciation expense of right-of-use assets	195	166
Interest expense on lease liabilities	15	18
Total amount recognised in profit or loss	210	184

(ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable). Rentals received from such leases are disclosed in user charges (hall and equipment hire) in Note 7.

	2026 $ '000	2025 $ '000
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	1,381	1,170
Later than one year and not later than 5 years	3,763	2,282
Later than 5 years	2,451	1,956
	7,595	5,408

City of Playford

Notes to and forming part of the Principal Financial Statements

for the year ended 30 June 2026

Note 17. Superannuation

Contribution to Superannuation Scheme

The Council makes employer superannuation contributions in respect of its employees to HostPlus Super (formerly Statewide Super Superannuation Scheme). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (12.00% in 2025/26; 11.50% in 2024/25). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2024/25) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% (3% 2024/25) of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 20 June 2022. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

City of Playford

Notes to and forming part of the Principal Financial Statements

for the year ended 30 June 2026

Note 18. Interests in other entities

All joint ventures and associates are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

	Council's Share of Net Income		Council's Share of Net Assets	
	2026 $ '000	2025 $ '000	2026 $ '000	2025 $ '000
Council's share of net income				
Joint ventures	66	(2,599)	18,715	16,492
Total Council's share of net income	66	(2,599)	18,715	16,492

((a)i) Joint ventures, associates and joint operations

(a) Carrying amounts

	Principal Activity	2026 $ '000	2025 $ '000
Northern Adelaide Waste Management (NAWMA)	Waste Management	6,570	4,112
Gawler River Flood Management Authority (GRFMA)	Floodplain Management	12,145	12,380
Total carrying amounts - joint ventures and associates		18,715	16,492

Northern Adelaide Waste Management (NAWMA)

The Northern Adelaide Waste Management Authority (NAWMA) manages recycling, waste collection and waste disposal for the City of Playford, City of Salisbury and Town of Gawler. Contributions are made towards waste collection, disposal and kerbside recycling and administration.

The City of Playford has a 34.90% equity interest in NAWMA for the year ended 30 June 2026 (2025: 34.37%). NAWMA has borrowings of $2.09million (2025: $2.88million) as at 30 June 2026. The City of Playford's share of borrowings is $0.73million (2025: $1million).

Gawler River Flood Management Authority (GRFMA)

The Gawler River Floodplain Management Authority (GRFMA) was established in August 2002 to construct, operate and maintain flood mitigation infrastructure in the Gawler River area. Contributions are made to the administrative expenses of the Authority.

The City of Playford has a 29.42% equity interest in GRFMA as at 30 June 2026 (2025: 29.56%).

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2026	2025	2026	2025	2026	2025
Northern Adelaide Waste Management (NAWMA)	34.9%	34.4%	34.9%	34.4%	33.3%	33.3%
Gawler River Flood Management Authority (GRFMA)	29.4%	29.6%	29.4%	29.6%	17.0%	17.0%

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City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 18. Interests in other entities (continued)

(c) Movement in investment in joint venture or associate

	Northern Adelaide Waste Management (NAWMA)		Gawler River Flood Management Authority (GRFMA)	
	2026 $ '000	2025 $ '000	2026 $ '000	2025 $ '000
Opening Balance	4,112	4,138	12,380	12,831
Share in Operating Result	239	(2,472)	(173)	(127)
Share in Amounts Received Specifically for New and Upgraded Assets	97	2,417	–	–
Adjustments to Equity	63	55	(62)	(324)
Share in Asset Disposal & Fair Value Adjustments	(45)	(26)	–	–
Share of Other Comprehensive Income	2,104	–	–	–
Council's equity share in the joint venture or associate	6,570	4,112	12,145	12,380

(d) Share of Joint Operations Expenditure Commitments

Expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:

	2026 $ '000	2025 $ '000
Not later than one year	17,039	13,647
Later that one year and not later than 5 years	47,239	47,698
Later than 5 years	33,107	38,601
	97,385	99,946

Note 19. Non-current assets held for sale and discontinued operations

	2026 $ '000	2025 $ '000
Carrying Amounts of Assets and Liabilities		
Assets		
Asset Held for Sale	3,144	362
Total assets	3,144	362
Net assets	3,144	362

This asset was previously classified as part of Land in Note 9.

Prior to transferring to non-current assets held for sale, the land was revalued to reflect its fair value.

City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 20. Contingencies and assets/liabilities not recognised in the balance sheet

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but knowledge is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

1. Land under roads

Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in the reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled 985 km of road reserves of average width 17 metres.

2. Potential insurance losses

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to deductable "insurance excesses", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

3. Bank guarantees

Council may guarantee certain loans and other banking facilities advanced to community organisations and sporting bodies. As at 30 June 2026 the amount guaranteed was $nil (2025: $nil).

Council holds guarantee for certain procurement contracts. As at 30 June 2026 the amount held in guarantees was $2.3M (2025: $1.6M).

4. Legal expenses

Council is the planning consent authority for its area under the *Planning, Development & Infrastructure Act 2016* (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council, or the Council Assessment Panel may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of two (2) appeals against planning decisions made prior to reporting date. All known costs have been recognised for two (2) appeals, but the amount of further costs cannot be known until the appeals are determined.

Note 21. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2026, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

City of Playford

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2026

Note 22. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 46 persons were paid the following total compensation.

	2026 $ '000	2025 $ '000
The compensation paid to key management personnel comprises:		
Short-term employee benefits	5,661	5,112
Termination benefits	17	37
Councillor Allowances	494	481
Total	6,172	5,630

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

Receipts from key management personnel comprise:

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), Council received the following amounts in total:

Planning and building application Fees	2	1
Total	2	1

Three close family members of key management personnel are employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

Key management personnel or close family members (including related parties) lodged a total of two planning and building applications during the year. These people took no part in the assessment or approval process for this applications.

City of Playford

Notes to and forming part of the Principal Financial Statements

for the year ended 30 June 2026

Note 23. Council information and contact details

Principal place of business:
10 Playford Boulevard
Elizabeth SA 5112

Contact details

Mailing Address:
12 Bishopstone Road
Davoren Park SA 5113

Telephone: 08 8256 0333
Facsimile: 08 8256 0578

Opening hours:
9am-5pm
Monday to Friday

Internet: www.playford.sa.gov.au
Email: playford@playford.sa.gov.au

Officers

Chief Executive Officer
Sam Green

AUDITORS
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ADELAIDE SA 5000
AUSTRALIA
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www.bentleys.com.au

Elected members

Mayor
Glenn Docherty

Councillor
Cr Agapios (Peter) Rentoulis
Cr Akram Arifi
Cr Andrew Craig
Cr Chantelle Karlsen
Cr Clint Marsh
Cr David Kerrison
Cr Esperanza (Jane) Onuzans
Cr Gay Smallwood-Smith
Cr Marilyn Baker
Cr Misty Norris
Cr Rebecca Vandepeear
Cr Shirley Halls
Cr Tanya Smiljanic
Cr Zahra Bayani

Other information

ABN: 99 397 793 662

Financial Statements 2026

Bentleys
THINKING AHEAD

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CITY OF PLAYFORD

Opinion

We have audited the accompanying financial report of City of Playford, which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of City of Playford as of 30 June 2026, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report, which gives a true and fair view in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such internal control as the committee and management determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

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Advisors
Accountants
Auditors

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP

DAVID PAPA
PARTNER

Dated at Adelaide this XX day of October 2026

DRAFT

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF CITY OF PLAYFORD

DRAFT

Opinion

We have audited the compliance of City of Playford (the Council) with the requirements of *Section 125 of the Local Government Act 1999* in relation to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2025 to 30 June 2026 are in accordance with legislative provisions.

In our opinion, the Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with legislative provisions for the period 1 July 2025 to 30 June 2026.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129 of the Local Government Act 1999* in relation to Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on internal controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

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Advisors
Accountants
Auditors

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the *Council* has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2025 to 30 June 2026. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of internal controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these internal controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis on the assessed risks.

BENTLEYS SA AUDIT PARTNERSHIP

DAVID PAPA
PARTNER

Dated at Adelaide this XX day of October 2026

DRAFT

City of Playford

General Purpose Financial Statements

for the year ended 30 June 2026

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Playford for the year ended 30 June 2026, the Council's Auditor, Bentley has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

Sam Green
Chief Executive Officer

Mark Labaz
Presiding Member, Corporate Governance Committee

Date: 06 October 2026

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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of City of Playford for the year ended 30 June 2026, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.

Bentleys SA Audit Partnership



David Papa
Partner

Dated at Adelaide this 14th day of September 2026

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Advisors
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Auditors

Management LETTER



CITY OF PLAYFORD

AUDIT COMPLETION REPORT

David Papa
Partner, Audit & Assurance
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Advisors Accountants Auditors

Executive summary

WE ARE PROVIDING OUR FINAL REPORT ON THE AUDIT OF CITY OF PLAYFORD FOR THE YEAR ENDING 30 JUND 2026.

Dear Corporate Governance Committee,

We have completed our final audit of City of Playford for the year ending 30 June 2026 and report to management and those charged with governance the following matters for information purposes and for consideration of implementation or corrective action.

At the conclusion of our testing, using the information obtained we determined if there were any material matters or concerns that would impact the decision-making ability of the users of the financial report.

No material matters have been raised.

We intend to issue an unmodified audit opinion over the financial report of City of Playford.

We would like to take this opportunity to thank management and staff for the assistance provided to us during the course of our audit.

Sincerely



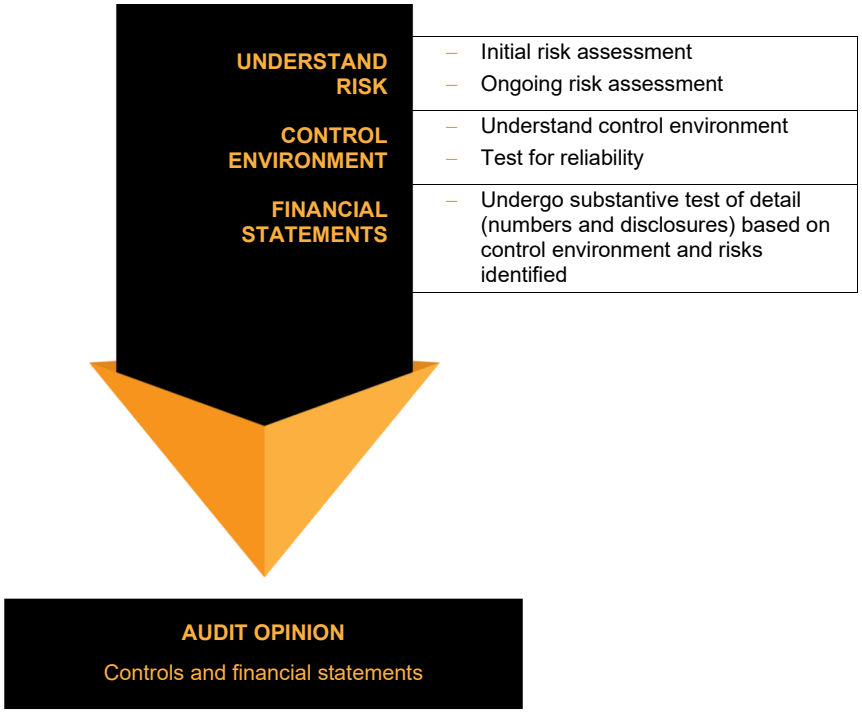
David Papa
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Audit approach

HELPING BUSINESSES ACHIEVE THEIR GOALS AND ASPIRATIONS.

Bentleys SA's audit approach is based on organisational and financial risk. We develop an understanding of risks for your organisation that relate to the financial statements based on our understanding of your people, your organisation and your sector. This understanding helps us build an audit program that is tailored to you each year and enables us to form an opinion on your financial statements and internal control environment through a target "risk based" approach. The benefits of this approach are:

- Audit efficiency
- Increased organisational assurance
- A review of your control environment
- Timely and effective audits



Identified audit risks

WE HAVE IDENTIFIED FINANCIAL STATEMENT RISKS RELATING TO THIS YEAR'S AUDIT.

As your auditor, our requirement to identify risk commences at the planning phase of our audit and continues throughout the audit process until complete and the audit report is signed. Below we have detailed identified risks relating to the financial statements.

RISKS IDENTIFIED AT PLANNING

AREA	**Revaluation of Infrastructure, Property, Plant and Equipment**
RISK	The revaluation assessment and accounting treatment for assets may be incorrect.
AUDIT APPROACH	We obtained the revaluation report and evaluated the methodology used by the valuer and accounting treatment by Council, along with the key assumptions and inputs applied in the revaluation. We selected a sample of assets subject to unit rate review and ensured the unit rate per the system was consistent with the revaluation report. For revaluations based on indexation, we reperformed the revaluation at the asset category level to ensure it is calculated and applied correctly.
OUTCOME	Assets were found to be revalued appropriately.

AREA	**Project costing and overhead attribution**
RISK	Incorrect allocation of transactions to capital projects. An inappropriate rate for overhead costs may be used.
AUDIT APPROACH	We performed substantive testing on a sample of capitalised costs during the year to ensure the cost allocation to projects is accurate. We reviewed managements assessment on overhead attribution to ensure it is in line with the Asset Capitalisation and Accounting Guideline.
OUTCOME	Project allocations are fairly recorded. As per the Council's Asset Capitalisation and Accounting Guideline, administration and other overhead costs for internal staff are not capitalised. AASB 116 *Property, Plant and Equipment* permits the capitalisation of "any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management". However, as the Council's guideline explicitly states that such costs are not to be capitalised, this treatment is accepted.

AREA	**Grant revenue recognition**
RISK	Classification and accuracy of grants revenue in accordance with the accounting standards.
AUDIT APPROACH	We selected a sample of grant income and test whether revenue and revenue received in advance have been recognised as per AASB 15 and AASB 1058.
OUTCOME	Satisfactory. The recognition of grants is materially correct as per AASB15 and AASB 1058.

AREA	**Classification of asset additions and associated grants**
RISK	There is a risk that incorrect classification of new asset additions versus renewals may materially affect the asset renewal ratio. Misclassification of grant funding received for asset renewals compared to funding received for new or upgraded assets may materially impact the operating surplus ratio.
AUDIT APPROACH	We selected a sample of asset additions and inspect supporting documentation to verify whether assets have been appropriately classified as renewals or new/upgraded assets. We will also review related grant agreements to confirm that grant income has been correctly classified in the Statement of Comprehensive Income based on the nature of the asset addition.
OUTCOME	Satisfactory. Grant income was found to be materially correct and classified correctly in the financial statements.

Matters for those charged with governance

FRAUD	Whilst fraud is not the primary consideration when conducting an external audit, we have not identified any fraud as a result of our audit. We believe it is important for management to continually consider and assess the control environment of the entity to identify areas where fraud can occur and ensure that those opportunities are removed and or monitored to reduce the risk and impact of fraud.
LEGAL COMPLIANCE	Through our audit procedures we have not become aware of any non-compliance with applicable laws and regulations.
FINANCIAL REPORTING AND ACCOUNTING POLICIES	We believe the accounting policies elected for the Council are reasonable and their application provides sufficient information for use of the decision makers.
GOING CONCERN	As part of our assessment, we considered the appropriateness of the going concern assumption concluded by the Council and management. Our procedures indicate that this assumption is fair and that the going concern convention is appropriate.
COOPERATION WITH MANAGEMENT	The management team has been helpful and cooperative throughout the conduct of this year's audit.

Where you want to be

Address a critical business issue. Gain efficiency. Achieve strategic growth. Propel your organisation's success.

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Advisors Accountants Auditors

XX September 2026

David Papa

Bentleys SA Audit Partnership

Level 5, 63 Pirie Street

Adelaide SA 5000

Dear Mr Papa

RE: AUDIT FOR CITY OF PLAYFORD FOR THE YEAR ENDED 30 JUNE 2026

This representation letter is provided in connection with your audit of the financial statements of City of Playford for the year ended 30 June 2026 for the purpose of forming an opinion whether, in all material respects, the financial statements are presented fairly in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 1999 and Australian Accounting Standards so as to present a view which is consistent with your understanding of the City of Playford's financial position, the results of its operations and its cash flows.

We acknowledge our responsibility for the preparation of the financial statements including adequate disclosure. We also acknowledge our responsibility for the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error.

We confirm, to the best of our knowledge and belief, the following representations:

We have implemented and maintained sufficient internal controls and processes within the Council and ensure all elected controls regarded as 'core' have complied with.

There have been no irregularities involving management or employees who have a significant role in the accounting and internal control systems or that could have a material effect on the financial statements.

We have disclosed to you all significant facts relating to any frauds or suspected frauds known to us that may have affected the entity;

City of Playford

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Post

12 Bishopstone Road
Davoren Park SA 5113

Visit

Playford Civic Centre
10 Playford Boulevard
Elizabeth SA 5112

Stretton Centre
307 Peachey Road
Munno Para SA 5115

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud;

We have made available to you all books of account and supporting documentation and all minutes of meetings. Where minutes have not been prepared for recent meetings, a summary of decisions taken at those meetings has been made available to you;

We confirm the completeness of the information provided regarding the identification of related parties, and balances and transactions with related parties;

The financial statements are free of material misstatements, including omissions;

We believe the effects of those uncorrected financial report misstatements noted by you or your staff during the audit are immaterial, both individually and in aggregate to the financial report taken as a whole;

The Council has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance;

We have disclosed to you all known incidences of possible or actual non-compliance with laws and regulations whose effects should be considered when preparing the financial report;

The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:

- The identity of, and balances and transactions with, related parties;
- Losses arising from sale and purchase commitments;
- Agreements and options to buy back assets previously sold,
- Assets pledged as collateral.

We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements;

The Council has satisfactory title to all assets and there are no liens or encumbrances on the company's assets, except for those that are disclosed in notes to the financial statements;

We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent;

There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or Notes thereto;

All claims that have been received in connection with litigation do not require adjustment of or disclosure in the financial statements of Notes thereto;

There are no formal or informal set-off arrangements with any of our cash and investment accounts. We have no other line of credit arrangements,

There are reasonable grounds to believe that the Council will be able to pay its debts as and when they become due and payable.

Management Representation Letter – Internal Controls

We acknowledge our responsibility under Section 125 of the Local Government Act 1999 to establish and maintain an adequate system of internal controls. To the best of our knowledge and belief, the internal controls operated effectively during the period 1 July 2025 to 30 June 2026. We have disclosed to you any known deficiencies, instances of non-compliance, or changes that may impact your assessment.

We acknowledge that your engagement was conducted in accordance with Australian Standards on Assurance Engagements ASAE 3000 and ASAE 3150. We confirm that the representations made in this letter are given with the appropriate authority and understanding of the Council's governance responsibilities.

Sam Green

Chief Executive Officer

Date:

Luke Culhane

General Manager, Corporate Services

Date:

Attachment 4

City of Playford
Statement of Comprehensive Income
For the year ended 30 June 2026

2024/25 Actual $000's		2025/26 Original Budget $000's	2025/26 Actual $000's	Variance Fav/ (Unfav) Budget $000's	Variance Fav/ (Unfav) Budget %	Explanation of variance where considered material
	INCOME					
113,073	Rates	123,772	123,987	215	0%	
4,011	Statutory Charges	3,443	4,673	1,230	36%	Planning application fees, Section 7 searches, dog registrations, parking and building and compliance fines
4,634	User Charges	4,518	4,502	(16)	(0%)	
199	Investment Income	89	73	(16)	(18%)	
1,353	Reimbursements	663	1,989	1,326	200%	Reimbursements for Tree Services, court booking system, Aquadome electricity, Council's prior AWL facility contribution, Planning Services legal fees, TAFE SA external works and SA Water reimbursement
542	Other Income	258	836	578	224%	NAWMA additional bin income and insurance reimbursements
31,570	Grants, Subsidies and Contributions - operating	23,574	34,830	11,256	48%	Prepayment of Financial Assistance grant and additional grants
6,719	Grants, Subsidies and Contributions - capital	8,383	7,627	(756)	(9%)	Lower AMP capital grants
-	Net Gain - Equity Accounted Council Businesses	635	239	(396)	(62%)	Deterioration of NAWMA operating result leading to reduced equity profit share
162,101	**TOTAL INCOME**	**165,335**	**178,756**	**13,421**		
	EXPENSES					
50,877	Employee costs	55,998	56,225	(227)	(0%)	
50,040	Materials, Contracts & Other Expenses	54,402	57,910	(3,508)	(6%)	Unbudgeted Uni Study Hub, Aquadome subsidy and Youth Hub trial, increase in costs of Strategic Projects, Kerbside Waste and Regulatory Services, and SA Water costs. Partially offset by delays in operating costs associated with delayed capital spend
2,739	Finance costs	6,692	2,480	4,212	63%	Lower debt balance
34,074	Depreciation, Amortisation and Impairment	37,365	39,999	(2,634)	(7%)	Revaluation Impact and extra developer contributed assets
2,599	Net Loss - Equity Accounted Council Businesses	196	173	23	12%	Smaller operating loss of GRFMA reducing the equity loss share
140,329	**TOTAL EXPENSES**	**154,653**	**156,787**	**(2,134)**		
21,772	**Operating Surplus / (Deficit)**	**10,682**	**21,969**	**11,287**		
(4,867)	Asset Disposal & Fair Value Adjustments	-	(8,669)	(8,669)	(100%)	
9,527	Amounts Received Specifically for New or Upgraded Assets	11,480	6,998	(4,482)	(39%)	Grants to be carried forward for capital projects completed in 26/27
53,977	Physical Resources Received Free of Charge	39,460	54,188	14,728	37%	Actual value of assets received is dependant on the progress of developments
80,409	**NET SURPLUS / (DEFICIT)**	**61,622**	**74,486**	**12,864**		
	Other Comprehensive Income					
262,554	Changes in Revaluation Surplus - I,PP&E	53,489	431,896	378,407	707%	Revaluation completed Dec 2025 - Infrastructure (transport and streetscape)
-	Share of Other Comprehensive Income - Equity Accounted Council Businesses	-	2,104	2,104		Changes in revalutaion adjustment of NAWMA
(269)	Other Equity Adjustments - Equity Accounted Council Businesses	-	2	2	100%	
-	Impairment (Expense) / Recoupments Offset to Asset Revaluation	-	-	-		
262,285	**Total Other Comprehensive Income**	**53,489**	**434,002**	**380,513**		
342,694	**TOTAL COMPREHENSIVE INCOME**	**115,111**	**508,488**	**393,377**		

Attachment 4

City of Playford
Year End Financial Posiion
For the year ended 30 June 2026

2024/25 Actual $000's		2025/26 Original Budget $000's	2025/26 Actual $000's	Variance Fav/ (Unfav) Budget $000's	Variance Fav/ (Unfav) Budget %	Explanation of variance where considered material
	CURRENT ASSETS					
2,871	Cash & Cash Equivalents	1,500	1,957	457	30%	Lower creditor payments at year end
7,734	Trade & Other Receivables	8,143	11,053	2,910	36%	Black Spot Program invoice and Park Road drainage system invoice
223	Inventories	286	263	(23)	(8%)	
27	Other Financial Assets	29	29	-	0%	
1,280	Other current assets	1,128	1,342	214	19%	Prepayment price incease
362	Non-current assets classified as Held for Sale	4,387	3,144	(1,243)	(28%)	Timing of Land sale budget
12,497	TOTAL CURRENT ASSETS	**15,473**	**17,788**	**2,315**		
	NON-CURRENT ASSETS					
196	Financial Assets	167	167	-	0%	
16,492	Equity Accounted Investments in Council Businesses	16,810	18,715	1,905	11%	NAWMA Asset Revaluation movement
2,242,583	Infrastructure, Property, Plant & Equipment	2,422,301	2,726,162	303,861	13%	Infrastructure revaluation
35,815	Other Non-Current Assets	30,683	38,039	7,356	24%	Due to delayed completion of capital projects in 25/26
248	Right of use assets		207		100%	
2,295,334	TOTAL NON-CURRENT ASSETS	**2,469,961**	**2,783,290**	**313,122**		
2,307,831	**TOTAL ASSETS**	**2,485,434**	**2,801,078**	**315,437**		
	CURRENT LIABILITIES					
19,639	Trade & Other Payables	16,653	22,549	5,896	35%	Y/E creditor payments less than budgeted
4,413	Borrowings	3,559	3,505	(54)	(2%)	
146	Lease liabilities		135			
6,376	Provisions	6,739	6,554	(185)	(3%)	
30,574	TOTAL CURRENT LIABILITIES	**26,951**	**32,743**	**5,657**		
	NON-CURRENT LIABILITIES					
71,242	Long Term Borrowings	140,856	53,868	(86,988)	(62%)	Due to delayed completion of capital projects in 25/26
109	Long Term Lease liabilities		80		100%	
1,441	Long Term Provisions	1,364	1,434	70	5%	Staff leave provision increase from 30 June 2025
72,792	TOTAL NON-CURRENT LIABILITIES	**142,220**	**55,382**	**(86,918)**		
103,366	**TOTAL LIABILITIES**	**169,171**	**88,125**	**(81,261)**		
2,204,465	**NET ASSETS**	**2,316,263**	**2,712,953**	**396,698**		
	EQUITY					
580,781	Accumulated Surplus	634,081	665,509	31,428	5%	Refer Comprehensive Income Statement
1,606,478	Asset Revaluation Reserves	1,664,648	2,023,659	359,011	22%	Infrastructure revaluation
17,206	Other Reserves	17,534	23,785	6,251	36%	Developer contributions
2,204,465	**TOTAL EQUITY**	**2,316,263**	**2,712,953**	**396,690**		

Attachment 4

City of Playford
Statement of Cash Flows
For the year ended 30 June 2026

2024/25 Actual $000's Inflows / (Outflows)		2025/26 Original Budget $000's Inflows / (Outflows)	2025/26 Actual $000's Inflows / (Outflows)	Variance Fav/ (Unfav) Budget $000's Inflows / (Outflows)	Variance Fav/ (Unfav) Budget %	Explanation of variance where considered material
	CASHFLOWS FROM OPERATING ACTIVITIES					
	Receipts					
113,126	Rates Receipts	123,379	124,135	756	0.6%	
4,011	Statutory Charges	3,406	4,673	1,267	37.2%	Planning application fees, Section 7 searches, dog registrations, parking and building and compliance fines
4,952	User Charges	4,501	4,847	346	7.7%	
32,842	Grants, Subsidies and Contributions	23,583	34,023	10,440	44%	Early receipt of 80% of FY 27 Financial assistance grants $15.5m in June 26
199	Investment Receipts	89	73	(16)	(18%)	Interest revenue
1,456	Reimbursements	664	2,119	1,455	219%	Reimbursements for Tree Services, court booking system, Aquadome electricity, Council's prior AWL facility contribution, Planning Services legal fees, TAFE SA external works and SA Water reimbursement
11,086	Other Receipts	354	7,113	6,759	1909%	Unbudgeted GST claim from ATO (offset by GST payments below)
	Payments					
(51,089)	Payments to Employees	(55,735)	(56,437)	(702)	1%	
(56,077)	Payments for Materials, Contracts & Other Expenses	(53,353)	(64,759)	(11,406)	21%	GST receivable from ATO and additional unbudgeted spend - Uni Study Hub, Aquadome subsidy and Youth Hub trial, increase in costs of Strategic Projects, Kerbside Waste and Regulatory Services, and SA Water costs
(2,739)	Finance Payments	(6,691)	(2,480)	4,211	(63%)	Lower debt balance
57,767	**NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES**	**40,197**	**53,307**	**13,110**		
	CASH FLOWS FROM FINANCING ACTIVITIES					
	Receipts					
60,427	Proceeds from Borrowings	72,605	78,508	5,903	8%	Refer to repayment of borrowing
26	Proceeds from Bonds & Deposits	-	49	49		
-	**Payments**					
(75,918)	Repayments of Borrowings	(34,413)	(96,790)	(62,377)	181%	Less capital expenditure as multi year projects continuing into 2026/27
-	Repayment of Bonds and Deposits		-	-		
(163)	Repayment of Finance Lease Liabilities	(112)	(194)	(82)	73%	Additional new leases
(15,628)	**NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES**	**38,080**	**(18,427)**	**(56,507)**		
	CASH FLOWS FROM INVESTMENT ACTIVITIES					
	Receipts					
1,104	Sale of Replaced Assets	-	580	580	100%	Proceeds from vehicle disposals
780	Sale of Surplus Assets	18,560	1,561	(16,999)	(92%)	Delayed land sale
7,110	Amounts Received Specifically for New or Upgraded Assets	11,415	6,901	(4,514)	(40%)	Grants to be received for capital projects completed in 26/27
3,905	Grants utilised for capital purposes	8,445	8,206	(239)	(3%)	
26	Repayments of Loans by Community Groups	27	28	1	4%	
	Payments					
(23,618)	Expenditure on Renewal/Replacement of Assets	(41,401)	(26,314)	15,087	(36%)	Multi year projects continuing into 2026/27
(30,326)	Expenditure on New/Upgraded Assets	(75,323)	(26,756)	48,567	(64%)	Multi year projects continuing into 2026/27
(41,019)	**NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES**	**(78,277)**	**(35,794)**	**42,483**		
1,120	**NET INCREASE (DECREASE) IN CASH HELD**	**-**	**(914)**	**(914)**		
1,751	CASH AT BEGINNING OF REPORTING PERIOD	1,500	2,871	1,371	91%	Lower creditor payments at year end
2,871	**CASH AT END OF REPORTING PERIOD**	**1,500**	**1,957**	457		

Attachment 4

City of Playford``
Statement of Changes in Equity
For the year ended 30 June 2026

2024/25 Actual $000's		2025/26 Original Budget $000's	2025/26 Actual $000's	Variance Fav/ (Unfav) Budget $000's	Variance Fav/ (Unfav) Budget %	Explanation of variance where considered material
	ACCUMULATED SURPLUS					
495,110	Balance at end of previous reporting period	575,780	580,781	5,001	1%	
80,409	Net Surplus / (Deficit) for Year	61,622	74,486	12,864	21%	See Statement of Comprehensive Income explanations
(269)	Other Equity Adjustments - Equity Accounted Council Businesses	-	2	2	100%	
6,874	Transfer to Accumulated Surplus on Sale of I,PP&E	-	16,819	16,819	100%	
(1,343)	Transfers between Reserves	(3,321)	(6,579)	(3,258)	98%	Less reserve funded projects in 25/26
580,781	**Balance at end of reporting period**	**634,081**	**665,509**	**31,428**		
	ASSET REVALUATION RESERVE					
1,350,798	Balance at end of previous reporting period	1,611,159	1,606,478	(4,681)	(0%)	
-	Other Comprehensive Income	-	2,104	2,104		
262,554	Gain(Loss) on revaluation of infrastructure, property, plant & equipment	53,489	431,896	378,407	707%	Infrastructure revaluation
-	Impairment (expense) / recoupments offset to asset revaluation reserve	-	-	-		
(6,874)	Transfers to accumulated surplus	-	(16,819)	(16,819)	(100%)	
-	Transfers between Reserves	-		-		
1,606,478	**Balance at end of reporting period**	**1,664,648**	**2,023,659**	**359,011**		
	OTHER RESERVES					
15,863	Balance at end of previous reporting period	14,213	17,206	2,993	21%	
-	Transfers to accumulated surplus			-		
-	Transfers from accumulated surplus	-	-	-		
1,343	Transfer between Reserves	3,321	6,579	3,258	98%	Less reserve funded projects in 25/26
17,206	**Balance at end of reporting period**	**17,534**	**23,785**	**6,251**		
2,204,465	**TOTAL EQUITY AT END OF REPORTING PERIOD**	**2,316,263**	**2,712,953**	**396,690**		
580,781	Accumulated Surplus	634,081	665,509	31,428	5%	
1,623,684	Reserves	1,682,182	2,047,444	365,262	22%	Infrastructure revaluation
2,204,465	**TOTAL EQUITY AT END OF REPORTING PERIOD**	**2,316,263**	**2,712,953**	**396,690**		

2024/25 Actual $000's		2025/26 Original Budget $000's	2025/26 Actual $000's	Variance Fav/ (Unfav) Budget $000's	Variance Fav/ (Unfav) Budget %	Explanation of variance where considered material
	INCOME					
113,073	Rates	123,772	123,987	215	0%	
4,011	Statutory Charges	3,443	4,673	1,230	36%	Planning application fees, Section 7 searches, dog registrations, parking and building and compliance fines
4,634	User Charges	4,517	4,502	(15)	(0%)	
199	Investment Income	89	73	(16)	(18%)	
1,353	Reimbursements	663	1,989	1,326	200%	Reimbursements for Tree Services, court booking system, Aquadome electricity, Council's prior AWL facility contribution, Planning Services legal fees, TAFE SA external works and SA Water reimbursement
542	Other Income	258	836	578	224%	NAWMA additional bin income and insurance reimbursements
6,719	Grants, Subsidies and Contributions - capital	8,383	7,627	(756)	(9%)	Lower AMP capital grants
31,570	Grants, Subsidies and Contributions - operating	23,574	34,830	11,256	48%	Prepayment of Financial Assistance grant
-	Net Gain - Equity Accounted Council Businesses	-	239	-		
162,101	**TOTAL INCOME**	**165,335**	**178,756**	**13,421**		
	EXPENSES					
50,877	Employee costs	55,998	56,225	(227)	(0%)	
50,040	Materials, Contracts & Other Expenses	54,402	57,910	(3,508)	(6%)	Unbudgeted Uni Study Hub, Aquadome subsidy, Youth Hub trial and increase in costs of Strategic Projects, Kerbside Waste and Regulatory Services and SA Water costs. Partially offset by delays in operating costs associated with delayed capital spend
2,739	Finance costs	6,691	2,480	4,211	63%	Lower debt balance
34,074	Depreciation, Amortisation and Impairment	37,365	39,999	(2,634)	(7%)	Revaluation Impact and extra developer contributed assets
2,599	Net Loss - Equity Accounted Council Businesses	196	173	23	12%	Reduced loss share in operating result for GRFMA
140,329	**TOTAL EXPENSES**	**154,653**	**156,787**	**(2,135)**		
21,772	**Operating Surplus / (Deficit)**	**10,682**	**21,969**	**11,286**		
(9,181)	Net timing adjustment for general purpose grant funding	-	(6,329)	(6,329)	(100%)	
(6,719)	Less: grants, subsidies and contributions - capital	(8,383)	(7,627)	756	(9%)	Lower AMP capital grants
5,872	**Adjusted Operating surplus/ (deficit)**	**2,299**	**8,013**	**8,013**		
	Net outlays on existing assets					
(23,618)	Capital expenditure on renewal and replacement of existing assets	(41,401)	(26,314)	15,087	(36%)	Capital projects carryout to 2026/27
(116)	Finance lease payments for right of use assets on existing assets	(121)	(146)	(25)	21%	Additional new leases
34,074	add back Depreciation, Amortisation and Impairment	37,365	39,999	2,634	7%	Revaluation Impact and extra developer contributed assets
-	add back Grants, subsidies and contributions - capital renewal	-	1,685	1,685	100%	
1,104	add back Proceeds from Sale of Replaced Assets	-	580	580	100%	
11,444	**Net Outlays on Existing Assets**	**(4,157)**	**15,804**	**19,961**		
	Net outlays on new and upgraded assets					
(30,326)	Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(75,323)	(26,756)	48,567	(64%)	Multi year projects continuing into 2026/27
(62)	Finance lease payments for right of use assets for new and upgraded assets	-	(48)	(48)	(100%)	
6,719	add back Grants, subsidies and contributions – Capital New/Upgraded	8,383	5,942	(2,441)	(29%)	Lower AMP capital grants
7,110	add back Amounts Received Specifically for New and Upgraded Assets	11,415	6,901	(4,514)	(40%)	Grants to be carried forward for capital projects completed in 26/27
780	add back Proceeds from Sale of Surplus Assets : (including Investment Property, Real Estate Developments & non-current assets held for sale)	18,560	1,561	(16,999)	(92%)	Delayed land sale
(15,779)	**Outlays on New and Upgraded Assets**	**(36,965)**	**(12,400)**	**24,565**		
1,537	**NET LENDING / (BORROWING) FOR FINANCIAL YEAR**	**(38,823)**	**11,417**	**52,539**		

Attachment 4

City of Playford
Financial Indicators
For the year ended 30 June 2026

2024/25 Actual	Financial Indicator	Explanation	2025/26 Original Budget	2025/26 Actual	Target	Comments
13.4%	Operating Surplus Ratio	***Performance Indicator*** This ratio expresses Council's operating result as a percentage of Council's total income	6.5%	12.3%	1%-10%	It is not within target due to 80% of financial assistance grants prepaid in 25-26
8.1%		*Adjusted for prepaid FA Grants that are recognised as income*	N/A	9.1%		Within target
10.0%	Structural Surplus Ratio	***Performance Indicator*** This ratio expresses Council's ability to service its operations from expected income, while maintaining long term financial sustainability excluding once-off operating grants and contribution which will be spent on future capital infrastructure.	1.3%	7.2%	1%-4%	It is not within target due to 80% of financial assistance grants prepaid in 25-26
4.0%		*Adjusted for prepaid FA Grants that are recognised as income*	N/A	4.9%		Increased reimbursements
57.1%	Net Financial Liabilities Ratio	***Debt Indicator*** This ratio shows net financial liabilities as a percentage of Total Operating Income.	96.4%	41.8%	50%-160%	It is not within target due to 80% of financial assistance grants prepaid in 25-26
69.7%		*Adjusted for prepaid FA grants and capital grants that recognised as income*	N/A	54.7%		Within target
2.3%	Interest Expense Ratio	***Debt Indicator*** Shows how much discretionary income is used to pay interest on borrowings	5.4%	2.0%	Between 0% and 8%	Within target
77.9%	Asset Renewal Funding Ratio	***Infrastructure Indicator*** This ratio shows whether or not Council is replacing assets at the rate as required in the Asset Management Plan.	107.8%	68.5%	Between 90% and 110%	Below target range due to delayed AMP
186.7%	Cash Flow from Operations Ratio	***Infrastructure Indicator*** Measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	119.0%	157.9%	Between 90% and 110%	Above target due to short term higher level cash available from operating
157.0%		*Adjusted for prepaid FA Grants and capital grants that are recognised as income*	N/A	139.1%		

Attachment 4

City of Playford
Statement of Comprehensive Income
For the year ended 30 June 2026

2025/26 Original Budget $000's		2024/25 Actual $000's	2025/26 Actual $000's	Year on Year Variance Fav/ (Unfav) $000's	Year on Year Variance Fav/ (Unfav) %	Explanation of variance where considered material
	INCOME					
123,772	Rates	113,073	123,987	10,914	10%	4.54% rate increase, additional rates from new properties & increase RLL
3,443	Statutory Charges	4,011	4,673	662	17%	Parking fines & planning application fees
4,518	User Charges	4,634	4,502	(132)	(3%)	ASR - 3rd Party user charges
89	Investment Income	199	73	(126)	(63%)	Higher interest rates and additonal interest from proceeds of land sale held in Trust in 24/25.
663	Reimbursements	1,353	1,989	636	47%	SA water reimbursement for Craigmore Rd reinstatement & $ TAFE SA external work
258	Other Income	542	836	294	54%	NAWMA upgraded and additional bin income & insurance reimbursement
23,574	Grants, Subsidies and Contributions - operating	31,570	34,830	3,260	10%	Development contributions, Blackspot grant for completion of Dalkeith/Steb intersection upgrade (ToG side), Uni Hub
8,383	Grants, Subsidies and Contributions - capital	6,719	7,627	908	14%	Special Locals Grant for renewal roads
635	Net Gain - Equity Accounted Council Businesses	-	239	239	100%	Council's profit share of NAWMA (prior year recorded a loss)
165,335	**TOTAL INCOME**	**162,101**	**178,756**	**16,655**		
	EXPENSES					
55,998	Employee costs	50,877	56,225	(5,348)	(11%)	6% salary increase, 0.5% Super guarantee increase and higher vacanices
54,402	Materials, Contracts & Other Expenses	50,040	57,910	(7,870)	(16%)	Increase in costs of the following: waste costs, Uni Hub grant, Blackspot-Stebonheath/Dalkeith intersection(ToG side), Youth Hub Trial, TAFE SA external work, Regulatory Services contractors and Strategic projects, kerb maintenance, sealed road maintenance and line marking and insurance claims expenses
6,692	Finance costs	2,739	2,480	259	9%	Savings due to lower debt balance
37,365	Depreciation, Amortisation and Impairment	34,074	39,999	(5,925)	(17%)	Reflection of the latest revaluation results
196	Net Loss - Equity Accounted Council Businesses	2,599	173	2,426	93%	NAWMA recorded an operating profit in 25/26 compared to a loss in 24/25
154,653	**TOTAL EXPENSES**	**140,329**	**156,787**	**(16,458)**		
10,682	**Operating Surplus / (Deficit)**	**21,772**	**21,969**	**11,287**		
-	Asset Disposal & Fair Value Adjustments	(4,867)	(8,669)	(3,802)	78%	Loss from asset disposals, comprising losses on assets renewed, directly replaced, surplus land disposals and Council's share of NAWMA asset disposals
11,480	Amounts Received Specifically for New or Upgraded Assets	9,527	6,998	(2,529)	(27%)	Grants associated with capital projects
39,460	Physical Resources Received Free of Charge	53,977	54,188	211	0%	
61,622	**NET SURPLUS / (DEFICIT)**	**80,409**	**74,486**	**5,167**		
	Other Comprehensive Income					
53,489	Changes in Revaluation Surplus - I,PP&E	262,554	431,896	169,342	64%	
-	Share of Other Comprehensive Income - Equity Accounted Council Businesses	-	2,104	2,104	100%	Share of NAWMA's gain in asset revaluation
-	Other Equity Adjustments - Equity Accounted Council Businesses	(269)	2	271	(101%)	Joint venture equity adjustment
-	Impairment (Expense) / Recoupments Offset to Asset Revaluation	-	-	-		
53,489	**Total Other Comprehensive Income**	**262,285**	**434,002**	**380,513**		
115,111	**TOTAL COMPREHENSIVE INCOME**	**342,694**	**508,488**	**385,680**		

Attachment 4

City of Playford
Year End Financial Posiion
For the year ended 30 June 2026

2025/26 Original Budget $000's		2024/25 Actual $000's	2025/26 Actual $000's	Year on Year Variance Fav/ (Unfav) $000's	Year on Year Variance Fav/ (Unfav) %	Explanation of variance where considered material
	CURRENT ASSETS					
1,500	Cash & Cash Equivalents	2,871	1,957	(914)	(32%)	Cash at bank closing balance is less than 24/25
8,143	Trade & Other Receivables	7,734	11,053	3,319	43%	Black Spot Program invoice in June, Bookable receivable, Park Road drainage system invoice accrual
286	Inventories	223	263	40	18%	Inventories increase
29	Other Financial Assets	27	29	2	7%	
1,128	Other current assets	1,280	1,342	62	5%	Prepayment price incease
4,387	Non-current assets classified as Held for Sale	362	3,144	2,782	769%	Lot 144 John Rice Avenue Land sale in 26/27
15,473	TOTAL CURRENT ASSETS	**12,497**	**17,788**	**5,291**		
	NON-CURRENT ASSETS					
167	Financial Assets	196	167	(29)	(15%)	Community loan repayment
16,810	Equity Accounted Investments in Council Businesses	16,492	18,715	2,223	13%	NAWMA asset revaluation movement
2,422,301	Infrastructure, Property, Plant & Equipment	2,242,583	2,726,162	483,579	22%	Revaluation
30,683	Other Non-Current Assets	35,815	38,039	2,224	6%	Delayed completion of capital projects in 25/26
	Right of use assets	248	207	(41)	(17%)	Less new ROU leases
2,469,961	TOTAL NON-CURRENT ASSETS	**2,295,334**	**2,783,290**	**487,997**		
2,485,434	**TOTAL ASSETS**	**2,307,831**	**2,801,078**	**493,288**		
	CURRENT LIABILITIES					
16,653	Trade & Other Payables	19,639	22,549	2,910	15%	Additional expense accrual (including NAWMA June bill) and operating grant less carryover
3,559	Borrowings	4,413	3,505	(908)	(21%)	Fixed loan repaid
	Lease liabilities	146	135	(11)	(8%)	Less new ROU leases
6,739	Provisions	6,376	6,554	178	3%	Wage index and Gov Securites Discount Rate increase
26,951	TOTAL CURRENT LIABILITIES	**30,574**	**32,743**	**2,169**		
	NON-CURRENT LIABILITIES					
140,856	Long Term Borrowings	71,242	53,868	(17,374)	(24%)	Decrease in Capital expenditure
	Long Term Lease liabilities	109	80	(29)	(27%)	Less new ROU leases
1,364	Long Term Provisions	1,441	1,434	(7)	(0%)	
142,220	TOTAL NON-CURRENT LIABILITIES	**72,792**	**55,382**	**(17,410)**		
169,171	**TOTAL LIABILITIES**	**103,366**	**88,125**	**(15,241)**		
2,316,263	**NET ASSETS**	**2,204,465**	**2,712,953**	**508,529**		
	EQUITY					
634,081	Accumulated Surplus	580,781	665,509	84,728	15%	
1,664,648	Asset Revaluation Reserves	1,606,478	2,023,659	417,181	26%	
17,534	Other Reserves	17,206	23,785	6,579	38%	Open space reserve project expenditure decrease
2,316,263	**TOTAL EQUITY**	**2,204,465**	**2,712,953**	**508,488**		

Attachment 4

City of Playford
Statement of Cash Flows
For the year ended 30 June 2026

2025/26 Original Budget $000's		2024/25 Actual $000's	2025/26 Actual $000's	Year on Year Variance Fav/ (Unfav) $000's	Year on Year Variance Fav/ (Unfav) %	Explanation of variance where considered material
Inflows / (Outflows)		Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)		
	CASHFLOWS FROM OPERATING ACTIVITIES					
	Receipts					
123,379	Rates Receipts	113,126	124,135	11,009	9.7%	4.54% rate increase, additional rates from new properties & RLL
3,406	Statutory Charges	4,011	4,673	662	16.5%	Parking fines & planning application fees
4,501	User Charges	4,952	4,847	(105)	(2.1%)	ASR - 3rd Party user charges
23,583	Grants, Subsidies and Contributions	32,842	34,023	1,181	4%	Additional Grant received in 25/26
89	Investment Receipts	199	73	(126)	(63%)	Higher interest rates and additonal interest from proceeds of land sale held in Trust.
664	Reimbursements	1,456	2,119	663	46%	SA water reimbursement for Craigmore Rd reinstatement & TAFE SA external work
354	Other Receipts	11,086	7,113	(3,973)	(36%)	Lower cash receipts, offset by higher trade receivables balance as year end
	Payments			-	100%	
(55,735)	Payments to Employees	(51,089)	(56,437)	(5,348)	10%	6% salary increase, 0.5% Super guarantee increase and higher vacanices
(53,353)	Payments for Materials, Contracts & Other Expenses	(56,077)	(64,759)	(8,682)	15%	Waste costs, Uni Hub grant, Blackspot-Stebonheath/Dalkeith intersection(ToG side), Youth Hub Trial, TAFE SA external work, Regulatory Services contractors, Strategic projects, kerb maintenance, sealed road maintenance and line marking, insurance claims
(6,691)	Finance Payments	(2,739)	(2,480)	259	(9%)	Savings due to lower debt balance
40,197	**NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES**	**57,767**	**53,307**	**(4,460)**		
	CASH FLOWS FROM FINANCING ACTIVITIES					
	Receipts					
72,605	Proceeds from Borrowings	60,427	78,508	18,081	30%	Due to a decrease in capital expenditure
-	Proceeds from Bonds & Deposits	26	49	23	88%	
	Payments	-		-	100%	
(34,413)	Repayments of Borrowings	(75,918)	(96,790)	(20,872)	27%	Due to a decrease in capital expenditure
	Repayment of Bonds and Deposits	-	-	-	100%	
(112)	Repayment of Finance Lease Liabilities	(163)	(194)	(31)	19%	
38,080	**NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES**	**(15,628)**	**(18,427)**	**(2,799)**		
	CASH FLOWS FROM INVESTMENT ACTIVITIES					
	Receipts					
-	Sale of Replaced Assets	1,104	580	(524)	(47%)	
18,560	Sale of Surplus Assets	780	1,561	781	100%	
11,415	Amounts Received Specifically for New or Upgraded Assets	7,110	6,901	(209)	(3%)	AMP Operating grant for capital purposes
8,445	Grants utilised for capital purposes	3,905	8,206	4,301	110%	Special Locals Grant for renewal roads
27	Repayments of Loans by Community Groups	26	28	2	8%	
	Payments			-	100%	
(41,401)	Expenditure on Renewal/Replacement of Assets	(23,618)	(26,314)	(2,696)	11%	
(75,323)	Expenditure on New/Upgraded Assets	(30,326)	(26,756)	3,570	(12%)	
(78,277)	**NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES**	**(41,019)**	**(35,794)**	**5,225**		
-	**NET INCREASE (DECREASE) IN CASH HELD**	**1,120**	**(914)**	**(914)**		
1,500	CASH AT BEGINNING OF REPORTING PERIOD	1,751	2,871	1,120	64%	
1,500	**CASH AT END OF REPORTING PERIOD**	**2,871**	**1,957**	457		

Attachment 4

City of Playford
Statement of Changes in Equity
For the year ended 30 June 2026

2025/26 Original Budget $000's		2024/25 Actual $000's	2025/26 Actual $000's	Year on Year Variance Fav/ (Unfav) $000's	Year on Year Variance Fav/ (Unfav) %	Explanation of variance where considered material
	ACCUMULATED SURPLUS					
575,780	Balance at end of previous reporting period	495,110	580,781	85,671	17%	
61,622	Net Surplus / (Deficit) for Year	80,409	74,486	(5,923)	(7%)	See Statement of Comprehensive Income explanations
-	Other Equity Adjustments - Equity Accounted Council Businesses	(269)	2	271	(101%)	Joint Venture equity adjustment
-	Transfer to Accumulated Surplus on Sale of I,PP&E	6,874	16,819	9,945	145%	Increase external asset revaluation cost and higher revaluation increase rate
(3,321)	Transfers between Reserves	(1,343)	(6,579)	(5,236)	390%	Open space reserve project expenditure decrease
634,081	**Balance at end of reporting period**	**580,781**	**665,509**	**84,728**		
	ASSET REVALUATION RESERVE					
1,611,159	Balance at end of previous reporting period	1,350,798	1,606,478	255,680	19%	
-	Other Comprehensive Income	-	2,104	2,104	100%	Share of NAWMA change in asset revaluation
53,489	Gain(Loss) on revaluation of infrastructure, property, plant & equipment	262,554	431,896	169,342	64%	Infrastructure revaluation
-	Impairment (expense) / recoupments offset to asset revaluation reserve	-	-	-		
-	Transfers to accumulated surplus	(6,874)	(16,819)	(9,945)	145%	Increase external asset revaluation cost and higher revaluation increase rate
-	Transfers between Reserves	-		-		
1,664,648	**Balance at end of reporting period**	**1,606,478**	**2,023,659**	**417,181**		
	OTHER RESERVES					
14,213	Balance at end of previous reporting period	15,863	17,206	1,343	8%	
	Transfers to accumulated surplus	-		-		
-	Transfers from accumulated surplus	-	-	-		
3,321	Transfer between Reserves	1,343	6,579	5,236	390%	Open space reserve project expenditure decrease
17,534	**Balance at end of reporting period**	**17,206**	**23,785**	**6,579**		
2,316,263	**TOTAL EQUITY AT END OF REPORTING PERIOD**	**2,204,465**	**2,712,953**	**508,488**		
634,081	Accumulated Surplus	580,781	665,509	84,728	15%	
1,682,182	Reserves	1,623,684	2,047,444	423,760	26%	
2,316,263	**TOTAL EQUITY AT END OF REPORTING PERIOD**	**2,204,465**	**2,712,953**	**508,488**		

Attachment 4

City of Playford
Uniform Presentation of Finances
For the year ended 30 June 2026

2025/26 Original Budget $000's		2024/25 Actual $000's	2025/26 Actual $000's	Year on Year Variance Fav/ (Unfav) $000's	Year on Year Variance Fav/ (Unfav) Budget %	Explanation of variance where considered material
	INCOME					
123,772	Rates	113,073	123,987	10,914	10%	4.54% rate increase, additional rates from new properties & RLL
3,443	Statutory Charges	4,011	4,673	662	17%	Parking fines & planning application fees
4,517	User Charges	4,634	4,502	(132)	(3%)	ASR - 3rd Party user charges
89	Investment Income	199	73	(126)	(63%)	Higher interest rates and additonal interest from proceeds of land sale held in Trust in 24/25.
663	Reimbursements	1,353	1,989	636	47%	SA water reimbursement for Craigmore Rd reinstatement & $ TAFE SA external work
258	Other Income	542	836	294	54%	NAWMA upgraded and additional bin income & insurance reimbursement
8,383	Grants, Subsidies and Contributions - capital	6,719	7,627	908	14%	Development contributions, Blackspot grant for completion of Dalkeith/Steb intersection upgrade (ToG side), Uni Hub
23,574	Grants, Subsidies and Contributions - operating	31,570	34,830	3,260	10%	Special Locals Grant for renewal roads
-	Net Gain - Equity Accounted Council Businesses	-	239	239		Share in operating result for NAWMA
165,335	**TOTAL INCOME**	**162,101**	**178,756**	**13,421**		
	EXPENSES					
55,998	Employee costs	50,877	56,225	(5,348)	(11%)	6% salary increase, 0.5% Super guarantee increase and higher vacanices
54,402	Materials, Contracts & Other Expenses	50,040	57,910	(7,870)	(16%)	Increase in costs of the following: waste costs, Uni Hub grant, Blackspot-Stebonheath/Dalkeith intersection(ToG side), Youth Hub Trial, TAFE SA external work, Regulatory Services contractors and Strategic projects, kerb maintenance, sealed road maintenance and line marking and insurance claims expenses
6,691	Finance costs	2,739	2,480	259	9%	Savings due to lower debt balance
37,365	Depreciation, Amortisation and Impairment	34,074	39,999	(5,925)	(17%)	Reflection of the latest revaluation results
196	Net Loss - Equity Accounted Council Businesses	2,599	173	2,426	93%	Share Loss in operating result for NAWMA in 24/25
154,653	**TOTAL EXPENSES**	**140,329**	**156,787**	**(16,458)**		
10,682	**Operating Surplus / (Deficit)**	**21,772**	**21,969**	**(3,037)**		
-	Net timing adjustment for general purpose grant funding	(9,181)	(6,329)	2,852	(31%)	
(8,383)	Less: grants, subsidies and contributions - capital	(6,719)	(7,627)	(908)	14%	
2,299	**Adjusted Operating surplus/ (deficit)**	**5,872**	**8,013**	**8,013**		
	Net outlays on existing assets					
(41,401)	Capital expenditure on renewal and replacement of existing assets	(23,618)	(26,314)	(2,696)	11%	Deferred projects from 24/25 completed on 25/26
(121)	Finance lease payments for right of use assets on existing assets	(116)	(146)	(30)	26%	
37,365	add back Depreciation, Amortisation and Impairment	34,074	39,999	5,925	17%	Impact of revaluation
-	add back Grants, subsidies and contributions - capital renewal	-	1,685	1,685	100%	Special Local Roads grants received for renewal projects
-	add back Proceeds from Sale of Replaced Assets	1,104	580	(524)	(47%)	Reduction in fleet sales
(4,157)	**Net Outlays on Existing Assets**	**11,444**	**15,804**	**4,360**		
	Net outlays on new and upgraded assets					
(75,323)	Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(30,326)	(26,756)	3,570	(12%)	Projects continuing from 25/26 to 26/27
-	Finance lease payments for right of use assets for new and upgraded assets	(62)	(48)	14	(23%)	
8,383	add back Grants, subsidies and contributions – Capital New/Upgraded	6,719	5,942	(777)	(12%)	Projects continuing from 25/26 to 26/27
11,415	add back Amounts Received Specifically for New and Upgraded Assets	7,110	6,901	(209)	(3%)	Projects continuing from 25/26 to 26/27
18,560	add back Proceeds from Sale of Surplus Assets : (including Investment Property, Real Estate Developments & non-current assets held for sale)	780	1,561	781	100%	Sale proceeds from CBD projects
(36,965)	**Outlays on New and Upgraded Assets**	**(15,779)**	**(12,400)**	**3,379**		
(38,823)	**NET LENDING / (BORROWING) FOR FINANCIAL YEAR**	**1,537**	**11,417**	**15,752**		

Attachment 4

City of Playford
Financial Indicators
For the year ended 30 June 2026

2024/25 Actual	Financial Indicator	Explanation	2025/26 Original Budget	2025/26 Actual	Target	Comments
13.4%	Operating Surplus Ratio	***Performance Indicator*** This ratio expresses Council's operating result as a percentage of Council's total income	6.5%	12.3%	1%-10%	It is not within target due to 80% of financial assistance grants prepaid in 25-26
8.1%		*Adjusted for prepaid FA Grants that are recognised as income*	N/A	9.1%		Within target
10.0%	Structural Surplus Ratio	***Performance Indicator*** This ratio expresses Council's ability to service its operations from expected income, while maintaining long term financial sustainability excluding once-off operating grants and contribution which will be spent on future capital infrastructure.	1.3%	7.2%	1%-4%	It is not within target due to 80% of financial assistance grants prepaid in 25-26
4.0%		*Adjusted for prepaid FA Grants that are recognised as income*	N/A	4.9%		Increased reimbursements
57.1%	Net Financial Liabilities Ratio	***Debt Indicator*** This ratio shows net financial liabilities as a percentage of Total Operating Income.	96.4%	41.8%	50%-160%	It is not within target due to 80% of financial assistance grants prepaid in 25-26
69.7%		*Adjusted for prepaid FA grants and capital grants that recognised as income*	N/A	54.7%		Within target
2.3%	Interest Expense Ratio	***Debt Indicator*** Shows how much discretionary income is used to pay interest on borrowings	5.4%	2.0%	Between 0% and 8%	Within target
77.9%	Asset Renewal Funding Ratio	***Infrastructure Indicator*** This ratio shows whether or not Council is replacing assets at the rate as required in the Asset Management Plan.	107.8%	68.5%	Between 90% and 110%	Below target range due to delayed AMP
186.7%	Cash Flow from Operations Ratio	***Infrastructure Indicator*** Measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	119.0%	157.9%	Between 90% and 110%	Above target due to short term higher level cash available from operating
157.0%		*Adjusted for prepaid FA Grants and capital grants that are recognised as income*	N/A	139.1%		

Background

In conducting our audit, we are required to make enquiries of management regarding fraud. These enquiries form part of our risk assessment process and are critical in performing a risk-based audit.

This questionnaire has been developed, answered and provided to the Auditors to assist in these discussions.

Questions

Please address the following questions:

Query	Management Response
Who is responsible for monitoring fraud? List all individuals responsible and their position.	The Senior Leadership Team. This includes all Senior Managers and Executive. Please see attached staff chart for roles and names. Refer to delegation register.
What relevant qualifications do the responsible officer have? How many years of experience do they have in identifying fraud? Is there any experience in previous roles that may be relevant?	The tenure of the Senior Leadership Team spans from several months to over 40 years.
What controls are in place to prevent, detect and mitigate fraud?	The City of Playford has implemented a variety of controls to prevent, deter and detect fraud including: • Controls around recruitment (e.g. mandatory police checks) • Strong foundation principles and corporate culture • Internal controls such as segregation of duties, budgeting, regular reporting and investigation of variances, internal audit etc • Establishment of an Integrated Risk Management Framework.

How is this monitored? What process are in place to monitor and report fraud?	The Executive team are advised of any breaches of policies including breaches of the Worker Code of Conduct, or any breach of the law. All reports or complaints of suspected or alleged fraud, corruption and other criminal conduct, misconduct and maladministration will be dealt with in accordance with relevant legislation including but not limited to the Independent Commissioner Against Corruption Act 2012 and the Public Interest Disclosure Act 2018.
How frequently is this reported to those charged in governance?	If any items arise, they will be discussed immediately with the CEO/Executive. Executive meet weekly.
What areas do you believe could be materially misstated due to fraud?	Council have a number of sites in which cash is handled via point of sale. Whilst not material, fraud is possible.
What communication procedures do Management have, if any, for employees regarding its views on business practices and ethical behaviour?	New employees undertake a comprehensive corporate induction process which includes mandatory orientation modules. Management also have regular 1:1 and MOR meetings with staff. The CEO conducts monthly Q&A sessions open to all staff. Managers also send out Memos and updates to staff as required.
Are there any actual, suspected or alleged fraud affecting the entity?	No

Completed by: Luke Culhane

Position title: General Manager Corporate Services

Signature: 

Date: 14/09/2026

COMMITTEE REPORTS

STRATEGY AND SERVICES COMMITTEE

Matters which cannot be delegated to a Committee or Staff

14.3 ADOPTION OF THE CITY OF PLAYFORD 2025/26 ANNUAL REPORT

Responsible Executive Manager : Luke Culhane

Report Author : Sarah Young

Delegated Authority : Matters which cannot be delegated to a Committee or Staff

Attachments : 1⇩. City of Playford Annual Report 2025/26

PURPOSE

The purpose of this report is for Council to adopt the City of Playford Annual Report 2025/26 (Attachment 1).

STAFF RECOMMENDATION

1. Council adopts the City of Playford Annual Report 2025/26 (Attachment 1).
2. Council authorises the Chief Executive Officer to make further minor amendments that do not alter the intent of the City of Playford Annual Report 2025/26 (Attachment 1), prior to submitting the Report to the persons or bodies prescribed by the Regulations and making it available to the general public.

COMMITTEE RECOMMENDATION **6725**

1. **Council adopts the City of Playford Annual Report 2025/26 (Attachment 1).**
2. **Council authorises the Chief Executive Officer to make further minor amendments that do not alter the intent of the City of Playford Annual Report 2025/26 (Attachment 1), prior to submitting the Report to the persons or bodies prescribed by the Regulations and making it available to the general public.**

EXECUTIVE SUMMARY

The City of Playford Annual Report 2025/26 (Attachment 1) (the Annual Report) provides a record of Council's performance during the 2025/26 financial year. It includes key information about Council, a summary of achievements during the year, and how Council is tracking against its performance measures.

1. BACKGROUND

Section 131 of the *Local Government Act 1999* (the Act) requires councils to prepare and adopt an annual report relating to the operations of the council for the preceding financial year.

The Act specifies a number of requirements that Council must meet in developing its Annual Report; however, this report also provides additional information as outlined in the Local Government Association (LGA) Annual Report Guidelines.

The Annual Report incorporates additional information as required by the reforms arising from the *Statutes Amendment (Local Government Review) Act 2021*.

2. RELEVANCE TO STRATEGIC PLAN

The Annual Report provides a record of Council's performance during the 2025/26 financial year. Council services and projects are linked to the decision-making filters and community themes in Council's Strategic Plan 2025-2028.

3. PUBLIC CONSULTATION

The Annual Report provides a record of Council's performance during the 2025/26 financial year. There is no legislative requirement to consult the community on the contents of the report.

4. DISCUSSION

4.1 As the City of Playford expends community funds, it must be accountable and transparent about that expenditure to its residents, ratepayers, and stakeholders.

The Annual Report is therefore an important method and ultimately a significant historical record to communicate Council's activities and performance for the year.

4.2 The 2025/26 Annual Report is comprised of the following sections:

- Welcome
- Our City
- Our Strategic Planning Framework
- Year in Review
- Financial Snapshot
- Measuring our Performance
- Your Council
- Our Workforce
- Looking Forward
- Legislative Checklist
- Appendices.

These sections include the prescribed information as outlined in Section 131 and Schedule 4 of the Act.

Information relating to Council Member and employee travel, gifts and credit card expenditure, Council Member behaviour and a summary of legal costs are included as per the reforms arising from the *Statutes Amendment (Local Government Review) Act 2021*.

As per the Act, the Annual Report also incorporates the following appendices:

- City of Playford General Purpose Financial Statements 2025/26 (to be added following adoption by Council).

- City of Playford Corporate Governance Committee Annual Report 2025/26 (to be added following adoption by Council).

- Northern Adelaide Waste Management Authority (NAWMA) Annual Report 2025/26 (to be added once received from NAWMA).

- Gawler River Floodplain Management Authority (GRFMA) Annual Report 2025/26 (to be added once received from GRFMA).

5. OPTIONS

Recommendation

1. Council adopts the City of Playford Annual Report 2025/26 (Attachment 1).

2. Council authorises the Chief Executive Officer to make further minor amendments that do not alter the intent of the City of Playford Annual Report 2025/26 (Attachment 1), prior to submitting the Report to the persons or bodies prescribed by the Regulations and making it available to the general public.

Option 2

1. Council adopts the City of Playford Annual Report 2025/26 (Attachment 1) with the following amendments:

   - _____
   - _____
   - _____

2. Council authorises the Chief Executive Officer to make further minor amendments that do not alter the intent of the City of Playford Annual Report 2025/26 (Attachment 1), prior to submitted the Report to the persons or bodies prescribed by the Regulations and making it available to the general public.

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

The information contained in the Annual Report reflects Council's performance throughout the 2025-26 financial year and every effort has been made to ensure its appropriateness and accuracy.

Risk Appetite

Regulatory Compliance

Council has a zero tolerance for non-compliance with applicable legislation including but not limited to: Local Government Act (LGA) 1999; Independent Commissioner Against Corruption (ICAC) Act 2012; Work Health & Safety (WHS) Act 2012; Environment Protection Act (EPA) 1993; Development Act 1993; Equal Employment Opportunity legislation; and Public Consultation legislation.

This decision will ensure Council meets its legislative requirements as per Section 131 of the Act that a council must, on or before 30 November each year, prepare and adopt an annual report relating to the operations of the council for the financial year ending on the preceding 30 June.

6.1.2 Financial Implications

There are no financial or resource implications.

6.2 Option 2 Analysis

6.2.1 Analysis & Implications of Option 2

Council Members may suggest amendments to the Annual Report which can be incorporated prior to the legislative requirement to adopt the report by 30 November 2026.

6.2.2 Financial Implications

There are no financial or resource implications associated with this option.



Annual Report

2025/26

CITY OF Playford

Acknowledgement of Country

The City of Playford acknowledges that we are situated on the traditional land of the Kaurna people and that we respect their spiritual relationship with their country.

The City of Playford would also like to pay respects to Elders past, present and emerging.



Recognition of Forebears

The City of Playford also acknowledges the people, our forebears, that have contributed to building and defending our great nation and way of life.

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Welcome

Mayor & CEO Foreword

The 2025/26 Annual Report captures another year of growth, investment and service delivery across the City of Playford.

As South Australia's fastest growing council area, Playford continues to welcome additional residents, bringing energy, diversity and opportunity to our city. This growth also increases demand on roads, parks, community facilities, stormwater infrastructure and services, reinforcing the importance of careful planning and ongoing investment.

Throughout the year, Council delivered the services that residents rely on every day. From maintaining roads, footpaths, parks, playgrounds and sporting facilities to providing libraries, community programs, waste collection and regulatory services, our focus remained on delivering the services and infrastructure that contribute to a connected, safe and vibrant community.

During the year, Council delivered and progressed a number of significant infrastructure projects to support our growing community. This included upgrades to Kalara Reserve and Argana Park, completion of the Stebonheath and Dalkeith Road roundabout and progression of the Park Road Drainage System, and continued investment in major facilities such as Munno Para Sportsground and Riverlea District Sportsground. Across the city, nearly 22 kilometres of roads and more than 13 kilometres of footpaths were renewed, helping maintain a safe, connected and accessible transport network.

Council continued to evolve through ongoing upgrades and renewals to our parks, reserves and sporting facilities. New playgrounds, improved recreation spaces and upgraded community facilities are creating more opportunities for residents of all ages to connect, participate and enjoy active lifestyles close to home.

We continued to strengthen opportunities for education, employment and economic development. More than 4000 people attended the Northern Adelaide Jobs and Careers Expo, and the new Uni Hub Playford facility opened at TAFE SA Elizabeth. Development activity also remained strong, with development applications exceeding $1.1 billion in value and 2191 new dwellings approved.

Together, these investments and initiatives are helping create a city where people can learn, work, connect and thrive close to home.

This year also highlighted the importance of collaboration. Many of the projects and initiatives delivered throughout the year were made possible through partnerships with state and federal governments, developers, community organisations and industry. These partnerships enable Council to leverage resources, coordinate infrastructure delivery and maximise outcomes for the Playford community.

Community engagement remains central to everything we do. Throughout the year, residents shared their views on projects, services and future priorities, helping shape Council's decision-making and ensuring local voices continue to guide the future direction of our city.

As we reflect on the achievements of the past year, we also look ahead with confidence. With continued growth, investment and opportunity on the horizon, Council remains committed to

Welcome

delivering quality services, building essential infrastructure and creating places where people can live, work and thrive.

Together, we are building a stronger, more connected and resilient future for Playford.



Glenn Docherty
Mayor



Sam Green
Chief Executive Officer

Welcome

This Report provides an overview of the services and projects that Council has delivered across the city, throughout the year, as identified in the 2025/26 Annual Business Plan and Budget.

The City of Playford General Purpose Financial Statements for the year ending 30 June 2026, the City of Playford Corporate Governance Committee Annual Report 2025/26 and the Annual Reports for Council's subsidiaries – the Gawler River Floodplain Management Authority (GRFMA) and the Northern Adelaide Waste Management Authority (NAWMA) will also be included as Appendices once received.

This Report fulfils Council's obligation under the *Local Government Act 1999* that requires councils, on or before 30 November each year, to prepare and adopt an annual report relating to the operations of the council for the preceding financial year.

An online version of the City of Playford 2025/26 Annual Report can be downloaded at www.playford.sa.gov.au

Our City

The City of Playford is a diverse city enriched by resilient communities living in new and established suburbs as well as semi-rural townships. Residential development is occurring at a rapid pace, with Playford the centre of growth in South Australia.



Playford at a glance

Our growing population → What this means for our city

Over the past five years we have grown by an average of

10 people every day



An increase of **17,332** people in five years.

*ABS Estimated Resident Population (ERP)

That's the equivalent of



3,466 new residents every year



1,618 new homes every year

A growing population brings new opportunities for our community, local economy and services.

*ABS 2021

Residents living with a disability **8,373**

Aboriginal and Torres Strait Islander **4.2%**

Diversity

Language at home other than English **15%**

Top 5 Languages

Nepali
Hazaraghi (Afghanistan)
Vietnamese
Dinka (South Sudan)
Swahili



*ABS 2021

Overseas born **22%**

Top 5 Birthplaces

United Kingdom
Afghanistan
Philippines
India
Vietnam



*ABS 2021

*ABS - Australian Bureau of Statistics

Employment

Health care and social assistance are our biggest employers. We also work in retail trade, education and training, as well as manufacturing.

345km² Area

Covering the northern perimeter of metropolitan Adelaide



Existing assets

Council has a significant portfolio of assets, ranging from roads and footpaths, to parks, community buildings, stormwater and fleet.

Transport

MORE THAN

920KM

of sealed roads, plus ten Adelaide Ovals worth of carparks, as well as bridges, traffic islands and fencing



Footpaths & Signage



MORE THAN

900KM

of paths plus signage, bus pads and pram ramps

Parks & Sportsfields

OVER

1200

hectares of open space including 26 sportsfields and over 100 playgrounds





Buildings

OVER

190

buildings including civic and corporate buildings, community centres, sports club rooms and halls



Stormwater

MORE THAN

570KM

of stormwater pipes and drains plus 54km of network distributing recycled water to Council reserves, as well as schools and external customers



Fleet

MORE THAN

240

assets including cars, van, utes, heavy machinery and mowers essential to delivering services to our community

Technology



MORE THAN

4,500

items of technology equipment including computers, mobile devices and community audio-visual equipment

Strategic Planning Framework

Our Strategic Plan sits at the centre of our Strategic Planning Framework. It outlines Council's four-year goals for the city and provides direction for decision-making and how we prioritise the allocation of resources.



Strategic Planning Framework



The three phases of our Strategic Planning Framework:



Our high-level plans guide our investment. **The Playford Community Vision 2043*** was developed in 2013 based on extensive community engagement and reflects the longer term aspirations of the community, organised under the goals of Prosperity, Liveability and Happiness.

Our **City-wide Strategies** focus on a particular area such as open space or transport and help prioritise projects across the city. Our **Masterplans** outline our vision across a particular precinct or project area such as the Playford Health and Wellbeing Precinct and the Virginia, Angle Vale and One Tree Hill Townships.



We continue to invest in our growing community by undertaking new projects and delivering new services. The **Long Term Financial Plan*** ensures Council can deliver services, renew and maintain assets and achieve its strategic objectives in a financially sustainable manner. The **Annual Business Plan and Budget*** is the 12-month plan to deliver the Strategic Plan and secure funding.



We are constantly reviewing our investment. **The Strategic Asset Management Plan*** ensures effective and comprehensive management of our asset portfolios. We complete a range of different **analyses and planning activities** such as the Public Health Plan and Disability Access and Inclusion Plan that continue to guide our investment in our existing services.

**These plans meet our obligations under Section 122 of the Local Government Act 1999, which states that a council must develop and adopt plans for the management of its area, to be called collectively the strategic management plans.*

Year in review

A summary of key outcomes of the services and projects undertaken as outlined in Council's 2025/26 Annual Business Plan and Budget.



Year in review

Service highlights

Council has 25 services, encompassing more than 250 activities, that it delivers to the community annually. These include maintaining streets, verges, ovals, and playgrounds, providing waste collection, libraries, and community centres, and ensuring that public spaces and community assets remain accessible and functional for all residents. Each of these services is delivered to its own specific standard to ensure consistent levels of service across the city from year-to-year.

Highlights from our services in 2025/26 are detailed below.



Community Facilities, Programs and Events

Our **Customer Contact** team handled 113,758 interactions via phone, email, front counter and webchat – a 2.2 per cent increase on the previous year – and responded to 46,019 customer requests. Overall satisfaction with the team was rated at 88 per cent.

Our **Libraries** welcomed 228,417 visitors and loaned 356,253 items. 18,414 people attended programs, events and local history activities including adult, youth and children's activities.

The **Shedley Theatre** hosted 31,000 patrons for shows including *Charlie and the Chocolate Factory, Mary Poppins*, *High School Musical Jr*, comedians Dave Hughes and Anh Do and monthly matinee *Out of the Square* shows. The Theatre was also a registered Fringe venue with five groups performing during the Fringe season.

The Civic Centre Function Room hosted almost 17,500 attendees across a range of activities including ceremonies, corporate events, school holiday programs, cultural events, birthdays and live music events.

Through its citizenship ceremonies, Council welcomed 787 residents as new Australian citizens as part of our **Events** program. Over 7000 people celebrated at the Playford Community Carols event, which received a 98 per cent satisfaction rating by attendees. Over 2800 joined the Australia Day Breakfast with a 99 per cent satisfaction rating. 3200 people attended our ANZAC Day commemorations.

The One Tree Hill Community Day held at McGilp Recreation Park drew over 2300 people, with the event scoring a 96 per cent satisfaction rating.

Community sports clubs used Council **sportsfields and courts** for 37,836 hours. There are 12,410 registered participants of City of Playford's 102 sporting clubs. Visitors to the Aquadome reached over 477,547.

Council awarded $280,539 in **Community Support and Grants** to residents and community groups. This included $13,400 to assist young people to recognise their outstanding achievements, $3,400 supporting young people to participate in a new sport or community activity, $13,497 toward new equipment to support local sports, recreation and social clubs, $51,324 for community development projects and $198,918 in financial support to community groups for start-up funding,

Year in review

support for day-to-day operations of a service, or funding for a new program within a current service. Through the contestable Building Spaces Support category, Council also provided support to community organisations to strengthen community participation and wellbeing through subsidised accommodation, reduced venue hire fees, staff assistance, or financial contributions towards the delivery of local programs and events in Council-owned facilities.

The **Healthy Food Co.** sold 8989 Easy Healthy Meal Kits and 2588 Snack Packs, supported by 29 volunteers.

The **John McVeity Centre** and the **Precinct** delivered over 226 community initiatives, welcoming 64,861 participants in a wide range of programs and activities.

More than 25,000 main meals were provided to patrons of the **Grenville Hub**. Positive Ageing groups recorded over 41,300 hours of group programs and activities and provided 10,200 transport trips, connecting eligible clients to appointments and social activities.

Community inclusion groups recorded 5089 attendances at NDIS funded social group programs and broader disability inclusion events.

Marni Waiendi delivered a range of pre-employment, craft, cooking, wellness and other community cultural connection activities with 696 attendances across these programs. Marni Waiendi also partnered with other community organisations to deliver a range of community events including Aboriginal and Torres Strait Islander Children's Day, NAIDOC in the North and a school holiday colour fun-run with over 1500 attendees across all events. The grant-funded Belonging in the North / Kawanta Pirku-itya program has supported 1557 attendances across a range of family cultural programs including the Youth Drop-In, Nunga Basketball, Mob Moments, Tukka Time and Olive Branch Carers group. This program was recognised through the Local Government Professionals South Australia Leadership Excellence Award for Community Services and Development.

289 **volunteers** contributed over 67,000 hours of service across community centres, libraries, community programs, events, environment and biodiversity activities, and graffiti removal. In addition, over 150 students and young people engaged in volunteering across all Council areas through collaboration with Trinity College and the Pathways to Purpose Program. Youth volunteering continues to grow with over 30 volunteers aged 15-24 now contributing to programs including 15 new volunteers who joined between January and June 2026. This new group represents 13 per cent of the volunteer workforce which reflects a strong increase in young people engaging with the community.

Through the **Wheels in Motion** program, eligible learner drivers were supported by volunteer mentors to acquire 752 driving hours.

Year in review

City Maintenance

Graffiti Operations responded to 770 customer requests and removed 22,827 graffiti tags, with 96.2 per cent of requests actioned within five working days.

A total of 3904 **Rapid Response** requests were actioned for issues including deceased animals, footpath safety and rubbish.

Our **Civil Infrastructure** team repaired 24,229 road defects, installed or straightened 3332 road signs, maintained 2.5km of rubble, concrete and paved footpaths, and removed 7326 linear metres of tripping hazards from concrete footpaths, helping to maintain a safe and reliable road network for the community. All 148 Gross Pollutant Traps (devices that capture litter and debris from stormwater) were cleared at least once during the year with hotspot areas cleared more frequently. The unsealed road network was maintained through routine patrol grading and targeted re-sheeting works.

The **Tree** team planted 784 street trees, 410 amenity trees and three reserve trees. Maintenance was provided for 39,321 trees, with 39,004 trees inspected during the year.

The **Parks and Reserves** Service maintained 30 hectares of irrigated parks, reserves and garden beds throughout the year.

The **Urban Streetscape** Service maintained 172 irrigated parks and reserves, which were mown 26 times during the year. In addition, sportsfield maintenance was undertaken across 66 hectares of irrigated sporting turf and 41 hectares of oval surrounds. To support safe and enjoyable spaces for the community, more than 100 playgrounds were inspected and maintained on a fortnightly basis.

The **Urban Streetscape Maintenance** Service maintained approximately 1,200 kilometres of non-irrigated verges, mown five times during the year, and 7.6 hectares of irrigated verges across 21 sites, mown 26 times annually. All verges within the Health and Wellbeing Precinct, along with all irrigated and non-irrigated reserves, were also mown 26 times throughout the year. In addition, the tractor slashing program maintained 856 hectares of rural and urban open space and 630 kilometres of rural roadside verges, with each area slashed three times during the year.

The **Street Sweeping Program** operates year-round across the city's road network through a multi-shift operation, supporting the cleanliness, safety and presentation of local streets. Outside the summer period, street sweeping resources work in tandem with the Urban Verge Mowing Program and assist with customer service requests as required. During the summer period, when routine verge mowing activities are not undertaken, street sweeping operations are delivered on a three-week cycle to ensure the continued maintenance and upkeep of the urban streetscape.

Year in review



Waste and Recycling

Helping to maintain the cleanliness and amenity of public spaces, while providing residents with convenient ways to dispose of waste and unwanted items, Council delivers both proactive and reactive waste services.

An average of 50,928 properties used the **Kerbside Waste** collection service each week during 2025/26, disposing of an average 9.87kg of landfill per household.

Through the proactive hard waste service, 12,146 collections were booked for kerbside pick-up and 6,159 hard waste vouchers were used.

Council responded to 6,295 reactive hard waste notifications (dumped rubbish) with an average collection time of 10 days.



Public Health, Regulatory and Environment

The **Environmental Health** team conducted 670 food safety inspections for 602 notified businesses and received 95 onsite wastewater system applications.

The **Environmental Sustainability** team played a leading role alongside Green Adelaide and other key stakeholders in the development and launch of the Gawler River / Kadlitpari Restoration Guide in June 2026. The service also partnered with Green Adelaide to test direct seeding methods that could support the reintroduction of the rare Showy Copper Wire Daisy into grassy woodland reserves across greater Adelaide. Through the Buffers to Bushland initiative, more than 13,000 seedlings were distributed to over 80 rural properties and schools.

Our **Immunisation** programs reached 5066 participants across secondary schools, the community and business clinics, administering 8655 vaccinations.

The **Regulatory Services** team managed 10,622 requests including illegal parking, wandering dogs, burning permits, nuisance noise complaints and fire hazard concerns.

Development Services received 3016 development applications including 2036 applications for new dwellings, with a total development value exceeding $1.1 billion



Local Business Support

Throughout 2025/26, the **Business and Industry Growth** team continued to strengthen the City of Playford's business, workforce and education ecosystem through initiatives that supported local

Year in review

businesses, connected people with employment and education opportunities, and fostered regional collaboration.

More than 400 people participated in business networking events, 162 people attended capability-building workshops, and 85 one-on-one business advisory sessions were delivered. Grant writing support also assisted three local businesses to successfully secure funding, while partnerships with organisations including the Local Jobs Program, Office for Small and Family Business, Austrade and The Circle – First Nations Business Support improved access to expert advice and services.

The team also delivered the highly successful Northern Adelaide Jobs and Careers Expo, attracting more than 4000 attendees and showcasing hundreds of local employment opportunities through collaboration with employers, education providers, training organisations and employment services. This flagship event strengthened pathways between education, skills and industry and was recognised through the Local Government Professionals South Australia Leadership Excellence Award for Economic Development.

The Pathways to Purpose program was also recognised through the Local Government Professionals South Australia Excellence in Diversity and Inclusion Award. The initiative supports young people with disability through structured volunteering opportunities and embeds diversity and inclusion across City of Playford workforce pathways.

During the year, the team continued to grow the impact of the Virginia Horticulture Centre (VHC), increasing commercial venue utilisation, expanding business support services and welcoming new tenants and partnerships.

The opening of the new Uni Hub Playford at TAFE SA Elizabeth further improved access to higher education students living in northern Adelaide, while a range of education pathway programs, career development initiatives and industry engagement activities connected students, job seekers, employers and education providers to support stronger workforce participation and better community outcomes.

Service improvements

The following service improvements were introduced in 2025/26:

Waste Improvements – Council Venues
Introduced a three-bin waste system across Council venues to improve waste diversion and support resource recovery.

Community Support and Grant Program
Expanded the Financial Support Program to assist local organisations delivering initiatives that improve social inclusion, participation and wellbeing.

Community Development Events
Created an annual Community Development Events program to provide residents with opportunities to connect, celebrate and enjoy community life.

Year in review

Sportsground and Irrigation service uplift
Established a dedicated team focused on sportsgrounds and Irrigation including the maintenance, operation and management of Council's sporting facilities, delivering improved service levels, asset performance and community outcomes.

New Project Manager – Project Infrastructure Planner
Added dedicated project management capacity to coordinate growth area infrastructure planning.

Strategic Projects Update

Our annual operating budget provides funds for concept plans, feasibility studies and other investigations to be carried out in preparation for future works and services that benefit our community. The table below shows the status of Strategic Projects for 2025/26.

Each project has been assessed as being completed or commenced.

Strategic Project	Status
Sarah Court Stormwater	Commenced
One Tree Hill Streetscape Upgrade	Commenced
Greater Adelaide Regional Plan (GARP) – Infrastructure Planning	Commenced
Midway Road Corridor	Commenced
Angle Vale Community Sports Centre – Social Space	Commenced
Local Area Traffic Management (LATM) Study	Completed
Ramsay and Womma Park Masterplan	Commenced
Heaslip Road, Angle Vale Streetscape Upgrade	Commenced
Gawler River Levee Bank Plan	On Hold*
Dauntsey Reserve Masterplan	Commenced
Playford Sports Precinct – Softball Change and Clubrooms	Completed
Northern Adelaide Plains Food Cluster	Commenced
Elizabeth Vale Community Centre and Service	Commenced
Disability Action and Inclusion Plan (DAIP)	Completed
Youth Hub Review	Commenced

* The Gawler River Levee Bank Plan was placed on hold due the Department for Environment and Water (DEW) advising they have commenced preparation of a Statewide levee bank framework which will guide and inform the preparation of statewide and regional levee bank guidelines and plans. DEW advised that this work should be completed by December 2026.

Year in review

Strategic Asset Management Plan Overview

Council manages its physical assets through the development and implementation of Asset Management Plans (AMPs), which detail the actions required to deliver the agreed level of service in a fiscally responsible and sustainable manner, and in accordance with Council's Strategic Plan 2025-2028. These actions are a combination of maintaining and managing existing assets, and the renewal and upgrade of existing assets when they reach end of life or the optimum time in their lifecycle to intervene.

A summary of the 2025/26 community infrastructure renewals, including stormwater, buildings, footpaths, and transport assets, is provided, with the status of each project noted as being in the Planning and Design, Execution/Construction phase, or Completed.

Footpaths and Transport

Just over 13km of footpath renewal was constructed throughout the city, and nearly 22km of road renewals, complemented by the upgrade or installation of approximately 350 DDA compliant kerb ramps.

Below is a summary of the road, footpath and signage renewals categorised by suburb:

Suburb	Location	Status
Roads – Asphaltic Concrete/Pavement Design/Reinforced Concrete/Spray Seal Overlay/Reconstruction		
Andrews Farm	Everard Avenue Greenfields Close Greenfields Drive Hughes Street Pinicle Court President Avenue Ranee Court	Completed Completed Completed Completed Completed Deferred to 26/27 until completion of nearby SA Water works Completed
Angle Vale	Elm Drive Ivy Way	Completed Completed
Blakeview	Bluestone Lane Cleland Avenue Coachwood Close Corella Drive Heathcott Court Hedgestone Place Heysen Court Oxford Terrace Park Avenue Park Lake Boulevard Pinewood Avenue Regent Grove Sanctuary Walk Shelter Close Stratford Lane	Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed
Craigmore	Axminster Crescent	Completed

Year in review

Suburb	Location	Status
	Bluebush Court	Completed
	Boronia Court	Completed
	Caitlin Avenue	Completed
	Cedar Court	Completed
	Cranmore Avenue	Completed
	Enmore Drive	Completed
	Fergusson Bowl	Completed
	Karen Avenue	Completed
	Jacaranda Drive/Adams Road Roundabout#	Completed
	Lachlan Drive	Completed
	Magnolia Crescent	Completed
	Mander Crescent	Completed
	Mark Avenue	Completed
	Mintbush Place	Completed
	Silvertop Court	Completed
	Yeovil Circuit	Completed
Davoren Park	Bristol Crescent	Completed
	Dartmouth Street	Completed
	Davoren Road	Completed
	Edgecombe Road*	Completed
	Thomas Street	Completed
	Woodcutts Road	Completed
Edinburgh North	Stebonheath Road (detailed design only)	Reseal design cancelled, for future upgrade
Elizabeth	Frobisher Road intersection#	Contract awarded, works not yet commenced
	Stockton Street	Completed
	Woodford Road/Dauntsey Road roundabout	Completed
Elizabeth East	Chillingworth Road	Completed
	Halsey Road	Completed
	Jenkins Court	Completed
	Midway Road	Completed
Elizabeth Grove	Hogarth Road (detailed design only)#	For construction in 2026/27
Elizabeth North	Homington Road	Completed
	Main North Service Road	Completed
	Whitsbury Road	Completed
Elizabeth Park	Shillabeer Road*	Completed
Elizabeth South	Wiley Street*	Completed
	Willison Road	Completed
Elizabeth Vale	Chicklade Street	Completed
	Quarley Street	Completed
	Ryall Street	Completed
	Semley Street	Completed
	Shaftesbury Road	Completed
Hillbank	Abercrombie Court	Completed
	Alandry Court	Completed
	Brackenmoor Close	Completed
	Christine Avenue	Completed
	Gray Street	Completed
	Oberon Court	Completed

Year in review

Suburb	Location	Status
	Perthville Court Reserve Court Rockley Court Ryandal Court Snell Avenue	Completed Completed Completed Completed Completed
Munno Para	Douglas Drive Illalong Crescent Karri Street Peachey Road Roma Street	Deferred to 26/27 until completion of nearby SA Water works Completed Completed Deferred to 26/27 until completion of nearby SA Water works Completed
Penfield Gardens	Ransomes Road	Completed
Smithfield	Morialta Drive	On hold pending outcome of Code Amendment
Virginia	Bevan Road	Deferred to 26/27 until completion of nearby Council works
Waterloo Corner	Coleman Road# Ryan Road# Supple Road#	Deferred to 26/27 pending confirmation of adjacent development Completed Completed

#Multi-year project

Suburb	Location	Status
Kerbs		
Andrews Farm	President Avenue	Deferred to 26/27 until completion of nearby SA Water works
Blakeview	Balmoral Circuit Corella Drive Maplewood Drive Park Lake Boulevard Pinewood Avenue	Completed Completed Completed Completed Completed
Craigmore	Mander Crescent	Completed
Davoren Park	Woodcutts Road	Completed
Elizabeth	Philip Highway Stockton Street Woodford Road/Dauntsey Road roundabout	Completed Completed Completed
Elizabeth East	Chillingworth Road Halsey Road Midway Road	Completed Completed Completed
Elizabeth Park	Shillabeer Road	Completed
Elizabeth South	Trimmer Road	Completed
Elizabeth Vale	Semley Street Shaftesbury Road	Completed Completed

Year in review

Hillbank	Annette Road	Completed
Munno Para	Douglas Drive Peachey Road	Deferred to 26/27 until completion of nearby SA Water works
Bridges		**Status**
Andrews Farm	Stebonheath Wetlands – Footbridge x 3 and Viewing Platform x 2#	Completed
Munno Para	Karri Street - Footbridge#	Design complete and contract awarded for construction in 2026/27

#Multi-year project

Parks and Sportsfields

Suburb	Location	Item	Status
Andrews Farm	Stebonheath Park West Parkway Reserve	Irrigation design Playground, rubber softfall, fencing	Cancelled pending future upgrade Contract awarded, works not commenced
Craigmore	Craigmore Park West (Browne Circuit)* Tareena Reserve	Playground, basketball court, signage Irrigation	Contract awarded, works not commenced Construction commenced
Elizabeth Downs	Argana Park# Barry Warren Reserve	Irrigation Playground	Design completed for delivery in 2026/27 Completed
Elizabeth East	Playford Tennis Centre	Tennis court resurfacing	Completed
Hillbank	Gloaming Reserve* Michael Crescent	Playground, irrigation & reserve sign Irrigation	Completed Design completed for delivery in 2026/27
One Tree Hill	McGilp Recreation Park OTH Cemetery#	Playground, softfall, shelter, BBQ, bins, benches Retaining Wall Design	Completed Engineering investigation complete. Design and construction to be incorporated into future Black Top Road streetscape upgrade.
Smithfield Plains	Kooranowa Reserve	Long jump, shot put, fence, pathways	Shot put complete. Long jump not commenced
Various Sites	Multiple irrigation controllers	Irrigation controllers	Completed
Virginia	Virginia Oval playground upgrade#	Playground, shades, softfall, basketball surface, benches, bins, gates	Design underway for construction in 2026/27

 # Multi-year project
**Renewal is being supplemented by upgrade projects*

Year in review

Streetscapes

Suburb	Location	Status
Footpaths		
Andrews Farm	Crittenden Road	Completed
Craigmore	Adams Road# Blair Park Drive Perre Drive Uley Road Zurich Road	Completed Completed Completed Completed Completed
Davoren Park	Coventry Road# Whitington Road	Completed Completed
Elizabeth	Fairfield Road Judd Road	Completed Completed
Elizabeth Downs	Bush Street Dauntless Crescent Forrestall Road Hamblynn Road (removal) Kenner Street Mckenzie Road Midway Road#	Completed Completed Completed Completed Completed Completed Completed
Elizabeth East	Halsey Road Midway Road	Completed Completed
Elizabeth Park	Fremont Park#* Marshalsea Road Midway Road# Shillabeer Road Tolmer Road# Yorktown Road#	Completed Completed Completed Completed Completed Completed
Elizabeth Vale	Collingbourne Drive#	Completed
Hillbank	Main North Road#	Completed
Munno Para	Karri Street (removal) Koongarra Crescent (removal) Tallara Crescent (removal)	Completed Completed Completed
Smithfield Plains	Featherstone Street Stebonheath Road	Completed Completed

 # Includes widening

Pram Ramps		Status
Streetscape	x 79	Completed
Transport	x 196	Completed

Year in review

Stormwater Infrastructure

Suburb	Location	Item	Status
Blakeview	Cowley Street	Pipe, junction box, side entry pit	Construction commenced
Craigmore	Currawong Crescent Dimboola Crescent	Pipe, 2 x side entry pit Pipe	Completed Completed
One Tree Hill	One Tree Hill Cemetery	Pipes	Construction commenced

Buildings

Suburb	Location	Item	Status
Andrews Farm	Stebonheath Park	CCTV and public toilet	Construction commenced
Angle Vale	Angle Vale Sports Facility Clubrooms	LED lighting	Completed
Davoren Park	Kalara Reserve Playford Operations Centre	Clubroom renewal Toilets Storage bays Fence and gates	Final Design Completed Design completed Construction
Elizabeth	Aquadome Civic Centre	Café & Kitchen, reception refurb, Pool vacuum & Blanket winch	Final Design completed – construction 26/27 Completed Awaiting service review to be completed
Elizabeth Downs	Argana Park The Rise Community Centre Uley Road Hall	LED lighting, switchboard CCTV Access control	Completed Completed Completed
Elizabeth East	Spruance Hall	Access control	Completed
Elizabeth North	Broadmeadows Reserve	Access compliant amenities	Completed
Elizabeth Park	Dwight Reserve	Internal fitout, LED lighting	To be delivered as part of the new clubrooms project
Elizabeth Vale	Mofflin Reserve	Changeroom and amenities	Completed
One Tree Hill	One Tree Hill Institute	Septic tank	Planning and Design
Smithfield Plains	John McVeity Centre Kooranowa Reserve The Precinct	CCTV Public toilet CCTV	Completed Construction commenced Completed

Year in review

Suburb	Location	Item	Status
Various	Master Keying Upgrade	Master key upgrade	Completed
Virginia	Virginia Institute Virginia Oval	Access control LED lighting	Completed Completed

Water Delivery

Facility	Item	Status
Andrews Farm Pump Station	Monitoring, testing and pressure transmitting equipment	Completed
Curtis & Stebonheath Pump Station	Monitoring, testing and pressure transmitting equipment, wetland erosion reinstatement, security system	Completed
Kalara Reserve - Aquifer Sr	Aquifer connection	Construction
Main Terrace - Aquifer Sr	Aquifer connection	Construction
Mofflin Reserve Pump Station	Scada panel, monitoring equipment, valves and testing equipment	Construction – part of the Playford Water Business Expansion project
Olive Grove Pump Station	Probe	Completed
Playford Boulevard - Prince George Plaza Windsor Fountain	Lighting and drain grills	Completed
Samuel Street Pump Station	Monitoring, testing and pressure transmitting equipment, wetland erosion reinstatement, security system	Completed
Town Park	Water play equipment	Completed
Uley Road Pump Station	Water quality testing unit	Completed

Year in review

Playford Alive

Suburb	Location	Status
Footpaths, Roads, Kerbs & Verge Compacted Fines		
Davoren Park	Charmouth Road Clarendon Street Drimpton Street Easton Road Ferris Street Kilmington Road Kingston Street	Completed Completed Completed Completed Completed Completed Completed
Pram Ramps		**Status**
Streetscape	9	Completed
Transport	16	Completed

Capital Projects Update

Each year Council introduces a range of new projects which add to our existing services and assets. The status of the new projects for 2025/26, as well as those projects continuing from previous years, are listed below. The status of each project is noted as being in the Definition, Planning and Design, Construction phase or Completed.

Project	Status
Kalara Reserve Upgrade	Completed
Gloaming Reserve Upgrade – AMP Supplementary	Completed
Don Hardy Reserve Upgrade – AMP Supplementary	Completed
Mark Oliphant kiss & drop	Completed
Argana Park – car park & change facilities	Completed
Park Road Drainage System	Completed
Stebonheath / Dalkeith Road Roundabout - Blackspot	Completed
Munno Para Sportsground Stage 2*	Construction
Dwight Reserve – Clubrooms & Car Park*	Planning and Design
New Footpaths 25-26	Completed
DDA Streetscape Infrastructure 25-26	Completed
Stormwater Minor Projects 25-26 • Turner Drive, Hillbank • Kent Road, McDonald Park • Moloney Road, Penfield Road intersection, Virginia	 Completed Completed Completed

Year in review

Project	Status
Sport & Recreation Minor Projects 25-26	
• Riverbanks College, Angle Vale – shed	Planning and Design
• Kalara Reserve (eastern side), Davoren Park – cricket pitch	Completed
• Blakes Crossing Oval, Blakeview – cricket pitch	Completed
• Mark Oliphant College, Munno Para – cricket pitch	Grant not successful did not proceed
• Uley Reserve West, Elizabeth Downs – permanent synthetic cricket matting for cricket pitch	Completed Completed
• Ridley Reserve Softball Hub, Elizabeth South – cut out home plate and pitching area	Completed
• Barry Warren Reserve, Elizabeth Park – fence	Completed
• Various – 2 x sets of portable soccer goals for temporary relocations during upgrades	Completed
Traffic Management Minor Projects 25-26	
• Jamieson Road, Craigmore – detailed design for traffic management devices	Design complete for construction in future year
• Playford Boulevard and Philip Highway T- junction, Elizabeth – detailed design for this intersection	Design complete for construction in future year
• Maltarra Road, Munno Para - installation of an Emu crossing and construction of 120m footpath	Completed
• Turner Drive, Craigmore - a pedestrian crossing kerb extension and a median island with a pedestrian walk through at the T-junction of Yorktown Road and Turner Drive	Completed
Open Space Minor Projects 25-26	
• West Parkway Reserve upgrade	Construction commenced
• Mayfair Ride Safe Park fencing and path	Completed
• Pinehurst Reserve bench	Completed
• Barry Warren pump track benches	Completed
• Playford Alive Town Park fencing	Completed
• Uley Cemetery path and signage	Completed
Sheedy Road Upgrade	Construction
Broster Road Shared Use Path	Completed
Unsealed Road Capping – Bevan Road and Bentley Road	Completed
Playford Water Business Expansion	Construction
Transportable Changerooms	Completed
Riverlea District Sportsground (North) – Stage 1	Construction
Stebonheath Road, Eyre Upgrade	Planning and Design – Externally delivered
AV23 Frisby Road Upgrade – Road and Stormwater	Planning and Design
AV34 Fradd Road Upgrade (Heaslip Road to Frisby Road) – Road and Stormwater	Planning and Design
AMP Angle Vale Bridge	Definition complete - On hold
Health Precinct Super Stop	Planning and Design
Prince Charles Street	Design complete - On hold
McEvoy Road Basin and Culvert	Definition

Year in review

Project	Status
AV21 Curtis Road/Frisby Road Intersection	Definition
AV29 Chivell Road Upgrade, AV30 Harris Road Upgrade and AV32 Bubner Road Upgrade	Definition

*Multi-year project

Playford Growth Areas Infrastructure Deeds

In 2010, the South Australian Government prepared the 30-Year Plan for Greater Adelaide. This Plan identified the City of Playford as the centre of residential growth in northern metropolitan Adelaide. Primary production land in Angle Vale, Virginia and Playford North was rezoned in 2013/14 as residential land, in what became known as the Playford Growth Areas. As part of the rezoning, agreements known as Infrastructure Deeds were negotiated with landowners and the State Government. These Deeds set out the legal arrangements between landowners, Council and the State Government and identified required infrastructure, costs and the mechanisms for delivery between the various parties to the Deeds.

Deeds cover social, transport and stormwater infrastructure, and require Council and the State Government to report on an annual basis the funds raised within the Growth Areas and any expenditure of the funds.

Council is the Administering Body for the **social** and **stormwater** deeds, and the tables below show the status of the funds for 2025/26.

Social Infrastructure Deeds

Virginia	Amount	
Contributions received into the Fund 2025/26	$63,556	
Expenditure from the Fund 2025/26	$0	
Interest 2025/26	$10,759	
2025/26 Total	**$74,315**	
Whole of life total contributions received into the Fund (up to 30 June 2026)		$276,547
Total Expenditure from the Fund (up to 30 June 2026)		$0
Total Interest (up to 30 June 2026)		$35,490
Balance of Fund (up to 30 June 2026)		**$312,037**

Angle Vale	Amount	
Contributions received into the Fund 2025/26	$433,990	
Expenditure from the Fund 2025/26	$0	
Interest 2025/26	$96,705	
2025/26 Total	**$530,695**	

Year in review

Whole of life total contributions received into the Fund (up to 30 June 2026)		$2,523,275
Total Expenditure from the Fund (up to 30 June 2026)		($1,667)
Total Interest (up to 30 June 2026)		$297,874
Balance of Fund (up to 30 June 2026)		**$2,819,482**

Playford North Extension	Amount	
Contributions received into the Fund 2025/26	$910,440	
Expenditure from the Fund 2025/26	$0	
Interest 2025/26	$78,508	
2025/26 Total	**$988,948**	
Whole of life total contributions received into the Fund (up to 30 June 2026)		$2,364,761
Total Expenditure from the Fund (up to 30 June 2026)		$0
Total Interest (up to 30 June 2026)		$168,816
Balance of Fund (up to 30 June 2026)		**$2,533,577**

Stormwater Infrastructure Deeds

The framework for the necessary stormwater and flood mitigation works in the three Playford Growth Areas are guided by Growth Area Stormwater Management Plans (SMPs). These SMPs prescribe a range of works on both private and public land.

As part of the land division development assessment process, the majority of SMP works are undertaken by private parties as negotiated works-in-kind.

These works are not accounted for in the tables below but play a critical role in realising the Growth Area SMPs, which in turn allows development to continue to take place in the Growth Areas and provide the necessary protections for the community.

Virginia	Amount	
Contributions received into the Fund 2025/26	$0	
Expenditure from the Fund 2025/26	$0	
Interest 2025/26	($6,611)	
2025/26 Total	**($6,611)**	
Whole of life total contributions received into the Fund (up to 30 June 2026)		$150,000
Total Expenditure from the Fund (up to 30 June 2026)		($301,328)
Total Interest (up to 30 June 2026)		($26,062)
Balance of Fund (up to 30 June 2026)		**($177,390)**

Year in review

Angle Vale	Amount	
Contributions received into the Fund 2025/26	$1,027,379	
Expenditure from the Fund 2025/26	($10,659)	
Interest 2025/26	$138,232	
2025/26 Total	**$1,154,952**	
Whole of life total contributions received into the Fund (up to 30 June 2026)		$4,783,083
Total Expenditure from the Fund (up to 30 June 2026)		($858,166)
Total Interest (up to 30 June 2026)		$273,956
Balance of Fund (up to 30 June 2026)		**$4,198,873**

The Final Stormwater Deed for Angle Vale (South) has been completed and is currently with landowners for signature to enable progression of required outfall infrastructure.

Playford North Extension	Amount	
Contributions received into the Fund 2025/26	$0	
Expenditure from the Fund 2025/26	($156,274)	
Interest 2025/26	($25,633)	
2025/26 Total	**($181,907)**	
Whole of life total contributions received into the Fund (up to 30 June 2026)		$0
Total Expenditure from the Fund (up to 30 June 2026)		($745,381)
Total Interest (up to 30 June 2026)		($98,747)
Balance of Fund (up to 30 June 2026)		**($844,128)**

Detailed design now completed for the NEXY Western Swale Upgrade. This design will now inform a cost share model to enable contributions to progress.

Transport Infrastructure Deeds

DIT is the Administering Body for the **transport** deeds and the tables below show the status of the funds for 2025/26.

Angle Vale	Amount	
Contributions received into the Fund 2025/26	$2,717,786	
Expenditure from the Fund 2025/26	($1,903,887)	
2025/26 Total	**$813,899**	
Whole of life total contributions received into the Fund (up to 30 June 2026)		$20,412,565
Total Expenditure from the Fund (up to 30 June 2026)		($7,102,989)
Balance of Fund (up to 30 June 2026)		**$13,309,576**

Year in review

Works undertaken by DIT in 2025/26:

- AV 13 – Curtis Road/Heaslip Road intersection upgrade – Commencement of early works associated with the construction of a new dual lane roundabout.
- AV 23 – Frisby Road upgrade – Construction of a portion complete in line with adjacent developments.
- AV 24 – Fradd Road / Frisby Road intersection – Detailed design complete by adjacent development.

Works undertaken by Council (on behalf of DIT) in 2025/26:

- AV 23 – Frisby Road upgrade – Detailed design commenced for balance of Frisby Road. Detailed design to be completed in 2026/27.
- AV 34 – Fradd Road upgrade – Concept design completed and progression to detailed design. Detailed design to be completed in 2026/27.
- AV 14 – Heaslip Road upgrade – Concept design commenced.
- AV 21 – Frisby Road / Curtis Road intersection – Definition continued.

Playford North Extension	Amount	
Contributions received into the Fund 2025/26	$4,263,555	
Expenditure from the Fund 2025/26	($612,222)	
2025/26 Total	**$3,651,333**	
Whole of life total contributions received into the Fund (up to 30 June 2026)		$11,311,333
Total Expenditure from the Fund (up to 30 June 2026)		($2,064,184)
Balance of Fund (up to 30 June 2026)		**$9,247,149**

Works undertaken by DIT in 2025/26:

- PNE1 – Intersection of Curtis Road and Andrews Road – Detailed design continuing.

Virginia	Amount	
Contributions received into the Fund 2025/26	$1,058,736	
Expenditure from the Fund 2025/26	($67,412)	
2025/26 Total	**$991,324**	
Whole of life total contributions received into the Fund (up to 30 June 2026)		$4,758,374
Total Expenditure from the Fund (up to 30 June 2026)		($2,791,225)
Balance of Fund (up to 30 June 2026)		**$1,967,149**

Financial snapshot

Council is committed to delivering long-term financial sustainability, with a focus on producing a sustainable operating surplus position, effectively managing debt and sustainably growing assets and services.



Financial snapshot

Financial Snapshot

2025/26 Performance

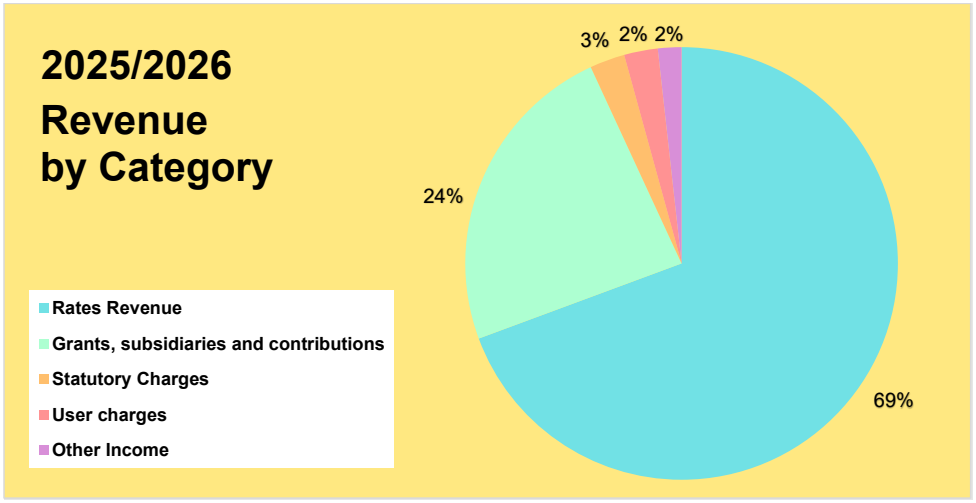
Item	2025/26 Actual $M
Operating income	178.8
Operating expenses	156.8
Operating result	22.0

The operating surplus for 2025/26 is $22.0M against an original budgeted surplus of $10.7M. This favourable result is mainly due to additional developer contributions, planning application fees, dog registrations, compliance fines, an increase in reimbursements, savings in interest from lower debt, delays in operating costs associated with multi-year projects, and $15.5M early receipt of the 2026/27 Financial Assistance Grants (FA Grants) during 2025/26.

Compared to the previous year, 2025/26 revenue was higher by $16.7M, largely due to Council receiving higher planning application fees of $0.3M, higher grants of $4.2M, increased rate revenue of $10.9M associated with growth and new services and increased reimbursements of $0.6M.

Actual operating expenses have increased from 2025/26 by $16.5M. This increase largely reflects additional costs associated with new services and growth and increases relating to wages and CPI.

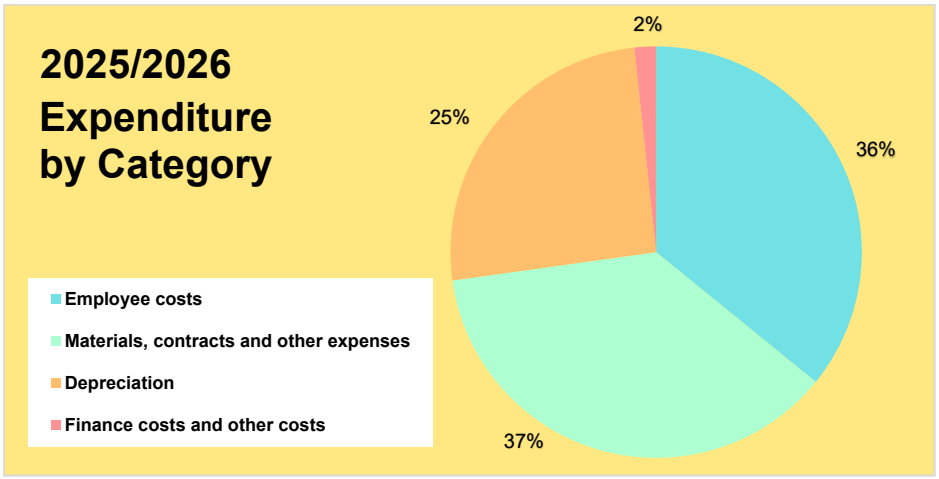
Where Council's money comes from



Financial snapshot

The City of Playford received income of $178.8M in 2025/26. The main sources of revenue were rates revenue (commercial and residential) of $124.0M, and grants, subsidies and contributions totalling $42.5M. The balance of $12.3M was generated through statutory charges, user charges and other minor sources.

What Council's money was spent on



The City of Playford spent $156.8M on delivering services in 2025/26. Operating expenses included employee and labour hire costs of $56.2M, materials, contracts and general expenses of $57.9M, depreciation of $40.0M and finance and other costs $2.7M.

Measuring our perfomance

A range of performance measures and financial targets help track our progress as we deliver against the Annual Business Plan and Budget.



Measuring our performance

Playford Community Survey

The Playford Community Survey is a key part of Council's commitment to understanding the experiences of people living, working, studying and visiting our city. Since 2021, the survey has measured these experiences through the themes of Council's Strategic Plan, helping us understand community priorities, track changes over time and identify opportunities for improvement.

The insights gathered help inform Council services, projects, plans and strategies. They also support performance reporting, advocacy and decision-making to help achieve the best outcomes for our community.

What we heard in 2026

Now in its sixth year, the Playford Community Survey continues to provide valuable insights into community experiences across the City of Playford. More than 1200 community members shared their views on life in Playford, and we thank everyone who took the time to participate.

This year's results are below and are presented as average (mean) agreement scores out of five, with higher scores indicating more positive community experiences. Overall, results remained stable across all Strategic Plan themes, with no measure changing significantly from 2025. Our community rated city appearance and community spaces and events most positively, while overall Community Sentiment increased slightly, driven by improved satisfaction with Council.

Theme 1 Improving safety, accessibility and ease of movement around our city	**Theme 2** Lifting city appearance	**Theme 3** Fostering collaboration and connection to each other	**Theme 4** Activating and facilitating welcoming community spaces and events	**Average community sentiment**
3.18	**3.49**	**3.18**	**3.41**	**3.11**
Our community reported generally positive experiences relating to safety, accessibility and ease of movement around the city, including getting around Playford, accessing local destinations and feeling safe in the community.	This was the highest-rated theme, reflecting positive perceptions of the appearance, cleanliness and upkeep of neighbourhoods, streets and public spaces.	Our community reported generally positive experiences of connection, participation and access to local services and support.	This was the second highest-rated theme, reflecting positive experiences with community facilities, open spaces, activities and events that help create welcoming and connected communities.	Community Sentiment combines overall satisfaction, trust and confidence in Council. The score increased slightly from 2025, reflecting improved satisfaction with Council over the past 12 months.

Measuring our performance

Financial Sustainability

Council outlines its financial strategies, objectives and targets in a Long Term Financial Plan (LTFP). This plan has direct links to Council's strategic planning documents, including the Strategic Asset Management Plan, Playford Community Vision 2043 and Annual Business Plan. This is a key part of planning for the future needs of our community and city.

The table below summarises the results for the 2025/26 financial year. Some of the ratios are outside the target range due to additional developer contributions and grant funding, as noted in the comments.

The 2026/27 LTFP shows that over the next 10 years, Council will maintain a solid financial position with the 10-year average, with all financial indicators falling within the target range over the long term.

For the 2025/26 period, the following financial indicators apply.

Financial Indicator	Explanation	2025/26 Actual	Target[1]	Comments
Operating Surplus Ratio	*Performance Indicator* This ratio expresses Council's operating result as a percentage of Council's total income.	12.3% 9.1% adjusted[2].	1%-10%	Above target range due to 2026/27 Financial Assistance Grant received in 2025/26. The adjusted ratio excluded developer contributions and 2025/26 Financial Assistance Grant received in 2025/26.

[1] As per original budget

[2] In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of Financial Assistance Grants. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison. Adjustments are also made for Developer Contributions & Grant payments that are recognised under accounting standards as operating income but utilised for capital & future capital spend.

Measuring our performance

Financial Indicator	Explanation	2025/26 Actual	Target[1]	Comments
Cash Flow from Operations Ratio	*Performance Indicator* The cash generated each year from operations compared to the 10-year average requirements in the Strategic Asset Management Plan. This ratio measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	157.9% 139.1% adjusted[2].	Between 90% and 110%	Above target range. The adjusted ratio excluded developer contributions and 2026/27 Financial Assistance Grant received in 2025/26.
Asset Renewal Funding Ratio	*Infrastructure Indicator* This ratio shows whether or not Council is replacing assets at the rate as required in the Strategic Asset Management Plan.	68.5%	Between 90% and 110%	Below target as a result of deferred AMP Program from 2025/26 carried over to 2026/27 and works on hold.
Net Financial Liabilities Ratio	*Debt Indicator* This ratio shows net financial liabilities as a percentage of Total Operating Income.	41.8% 54.7% adjusted[2]	50%-160%	Within target range. The adjusted ratio excluded developer contributions and 2025/26 Financial Assistance Grant received in 2025/26.
Interest Expense Cover Ratio	*Debt Indicator* This ratio shows how much rate income is used to pay interest on borrowings.	2.0%	0%-8%	Within target range.

[1] As per original budget

[2] In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of Financial Assistance Grants. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison. Adjustments are also made for Developer Contributions & Grant payments that are recognised under accounting standards as operating income but utilised for capital & future capital spend.

Your Council

The City of Playford is divided into five wards, with a Mayor and 15 Councillors. Each ward is represented by three Councillors. The ward boundaries endeavour to provide an equal number of electors represented by a Councillor.



Your Council



Mayor Glenn Docherty





Cr Peter Rentoulis



Cr Rebecca Vandepeear



Cr Clint Marsh

Ward 1 covers the suburbs of Angle Vale, Buckland Park, Virginia, Eyre, Penfield, Penfield Gardens, MacDonald Park, Andrews Farm, Riverlea Park and Smithfield Plains; and part of the suburbs of Edinburgh North and Waterloo Corner.



Cr Jane Onuzans



Cr Gay Smallwood-Smith



Cr Chantelle Karlsen

Ward 2 covers the suburbs of Munno Para Downs, Munno Para West, Munno Para, Smithfield and Blakeview.



Cr Andrew Craig



Cr Tanya Smiljanic



Cr David Kerrison

Ward 3 covers the suburbs of Hillbank, Gould Creek, One Tree Hill, Sampson Flat, Humbug Scrub, Uleybury, Yattalunga and Bibaringa; and part of the suburbs of Craigmore.



Cr Marilyn Baker



Cr Zahra Bayani

Katrina Tarr resigned from the role as Ward 4 councillor in January 2026.

A supplementary election to fill this vacancy is not required.

Ward 4 covers the suburbs of Davoren Park, Elizabeth North, Elizabeth, Elizabeth South and Elizabeth Vale; and part of the suburb of Edinburgh North.



Cr Misty Norris



Cr Akram Arifi



Cr Shirley Halls

Ward 5 covers the suburbs of Elizabeth Downs, Elizabeth Park, Elizabeth East and Elizabeth Grove; and part of the suburb of Craigmore.

Your Council

Council Members and Representation

The table below shows Council's representation quota and the average representative quota for councils of a similar size and type in South Australia.

Council	Council Members	Electors	Rep. Quota	Number of Wards	Ward Quota
Playford	16	78937	4933	5	5638
Tea Tree Gully	13	75534	5810	6	6294
Onkaparinga	13	137246	10557	6	11437
Salisbury	15	99472	6631	7	7105
Marion	13	69637	5356	6	5803
Charles Sturt	17	92189	5422	8	5761
Port Adelaide Enfield	18	92413	5134	7	5436
Adelaide	12	30042	2503	3	2731

• Data Source: Electoral Commission SA 2026 (made available via Local Government Association)

• Representation Quota = number of electors divided by number of Councillors and the Mayor

• Ward Quota = number of electors divided by the number of Councillors representing wards

• *Refer to www.ecsa.gov.au for ward quota structure information

In 2025, the City of Playford completed an Elector Representation Review, a process required under Section 12 of the *Local Government Act 1999* to ensure our community is represented fairly and effectively.

From the next Local Government election, occurring in April 2027, Council will move to a new structure that aims to better reflect the size and diversity of our growing community. The new structure will include:

- a Mayor elected by the whole community
- twelve Ward Councillors
- four wards, being Ward 1 to Ward 4
- three councillors in each ward.

Your Council

These changes are designed to ensure every part of Playford has strong, balanced representation and that your voice continues to be heard in local decision-making.

Council Member Allowances and Benefits

Council Members receive an allowance for carrying their official duties as provided, as set out in Section 76 of the *Local Government Act 1999.* These allowances are reviewed and adjusted each November by the Remuneration Tribunal of South Australia.

In addition to allowances, the Act also provides for the reimbursement of certain expenses; access to facilities and support; and opportunities for training and development. These arrangements are outlined in the Council Member Support Policy and Procedure and the Council Member Training and Development Policy and Procedure. Support available to Council Members includes:

- Technology support – provision of a mobile phone or iPad, and reimbursement when Members use their personal internet or mobile phone services for Council work.
- Expense reimbursement – including travel and childcare costs when undertaking Council business.
- Training and development – such as seminars, conferences and short courses.

The Mayor has access to a vehicle for Council business and civic duties and is also provided with office space and administrative support. Additional supports for the Mayor are outlined in the Mayor Support Procedure.

Council Member	2025/26 Allowance	Council Member	2025/26 Allowance
Mayor Glenn Docherty	$101,389.28	Cr Clint Marsh	$25,347.28
Cr Akram Arifi	$25,347.28	Cr Misty Norris	$25,347.28
Cr Marilyn Baker	$25,347.28	Cr Jane Onuzans	$25,347.28
Cr Zahra Bayani	$25,347.28	Cr Peter Rentoulis[4]	$23,071.36
Cr Andrew Craig	$25,347.28	Cr Gay Smallwood-Smith	$25,347.28
Cr Shirley Halls	$25,347.28	Cr Tanya Smiljanic	$25,347.28
Cr Chantelle Karlsen[1]	$31,684.28	Cr Katrina Tarr[3]	$14,015.93
Cr David Kerrison[2,4]	$26,214.86	Cr Rebecca Vandepeear[2]	$28,540.78

[1] Deputy Mayor allowance included
[2] Presiding Member allowance for the Strategy and Services Committee included
[3] Resigned from the role on 21 January 2026
[4] Period of leave taken while contesting the State Election

Your Council

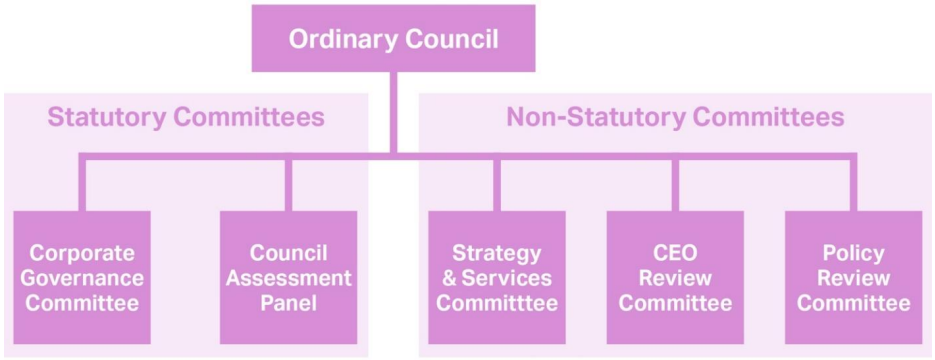
Independent Member Sitting Fees

Independent Members on the Corporate Governance Committee and Council Assessment Panel are paid a sitting fee for meetings they attend.

Meeting	Chair Sitting Fee	Member Sitting Fee
Corporate Governance Committee	$687.50	$550
Council Assessment Panel	$563	$450

Council and Committee Structure

Council has established a number of statutory and non-statutory committees to assist with its decision-making. The committee structure is shown below.



Council / Committee Membership

Council Member	Council / Committee
Mayor Glenn Docherty	Ordinary Council Strategy & Services Committee CEO Review Committee – Presiding Member Corporate Governance Committee Policy Review Committee – Presiding Member
Cr Akram Arifi	Ordinary Council Strategy & Services Committee
Cr Marilyn Baker	Ordinary Council Strategy & Services Committee CEO Review Committee
Cr Zahra Bayani	Ordinary Council Strategy & Services Committee
Cr Andrew Craig	Ordinary Council Strategy & Services Committee
Cr Shirley Halls	Ordinary Council Strategy & Services Committee

Your Council

Council Member	Council / Committee
	Corporate Governance Committee
Cr Chantelle Karlsen	Ordinary Council Strategy & Services Committee CEO Review Committee (from November 2024)
Cr David Kerrison	Ordinary Council Strategy & Services Committee – Presiding Member (until November 2025)
Cr Clint Marsh	Ordinary Council Strategy & Services Committee
Cr Misty Norris	Ordinary Council Strategy & Services Committee Council Assessment Panel Policy Review Committee
Cr Jane Onuzans	Ordinary Council Strategy & Services Committee Corporate Governance Committee Council Assessment Panel (until November 2024) Policy Review Committee
Cr Peter Rentoulis	Ordinary Council Strategy & Services Committee
Cr Gay Smallwood-Smith	Ordinary Council Strategy & Services Committee CEO Review Committee
Cr Tanya Smiljanic	Ordinary Council Strategy & Services Committee Council Assessment Panel – Deputy Member (from November 2024) Policy Review Committee (from January 2025)
Cr Katrina Tarr[1]	Ordinary Council Strategy & Services Committee
Cr Rebecca Vandepeear	Ordinary Council Strategy & Services Committee – Presiding Member (from December 2025)

[1] Resigned from the role on 21 January 2026

Your Council

Council Meetings

In 2025/26 Council met on 12 occasions.

Council Meeting Attendance

Council Member	Attendance Council Meetings	Council Member	Attendance Council Meetings
Mayor Glenn Docherty	11/12	Cr Jane Onuzans	12/12
Cr Akram Arifi	12/12	Cr Peter Rentoulis	9/12
Cr Marilyn Baker	12/12	Cr Clint Marsh	11/12
Cr Zahra Bayani	11/12	Cr Misty Norris	11/12
Cr Andrew Craig	12/12	Cr Gay Smallwood-Smith	12/12
Cr Shirley Halls	12/12	Cr Tanya Smiljanic	11/12
Cr Chantelle Karlsen	11/12	Cr Katrina Tarr[1]	6/6
Cr David Kerrison	11/12	Cr Rebecca Vandepeear	11/12

[1] Resigned from the role on 21 January 2026

Information Sessions

In 2025/26, 21 Information Sessions were held in accordance with Section 90A of the *Local Government Act 1999*.

Reporting on the attendance at Information Sessions began in December 2023 in accordance with Council Resolution 5663.

Information Session Attendance

Council Member	Attendance Information Sessions	Council Member	Attendance Information Sessions
Mayor Glenn Docherty	17/21	Cr Clint Marsh	19/21
Cr Akram Arifi	16/21	Cr Misty Norris	17/21
Cr Marilyn Baker	20/21	Cr Jane Onuzans	21/21
Cr Zahra Bayani	16/21	Cr Peter Rentoulis	15/21
Cr Andrew Craig	18/21	Cr Gay Smallwood-Smith	19/21
Cr Shirley Halls	20/21	Cr Tanya Smiljanic	19/21

Your Council

Cr Chantelle Karlsen	19/21	Cr Katrina Tarr[1]	8/14
Cr David Kerrison	16/21	Cr Rebecca Vandepeear	19/21

[1] Resigned from the role on 21 January 2026

Confidentiality

In accordance with Section 90(2) of the *Local Government Act 1999* (the Act), Council and its Committees may order that the public be excluded from attendance at a meeting, or part of a meeting, where it is necessary to receive, discuss or consider information or matters in confidence, as prescribed under Section 90(3) of the Act.

During the 2025/26 financial year, Council and its Committees resolved to exclude the public on 38 occasions where it was considered necessary to address matters in confidence in line with the provisions of Section 90(2) and 90(3) of the Act.

The table below details the number of times each confidentiality provision under Section 90(3) was applied, along with the status of orders made under Section 91(7) of the Act (to retain associated documents in confidence).

Confidential Orders made under Section 90(2)				
Meeting	Date	Subject	Section 90(3) provision	Section 91(7) confidentiality order
Corporate Governance Committee	05/08/2025	External Audit Contract	(d)	Partially released
Chief Executive Officer Review Committee	11/08/2025	Chief Executive Officer Performance Assessment 2024-25	(a)	Partially released
Chief Executive Officer Review Committee	11/08/2025	Chief Executive Officer Annual Remuneration and Position Description Review 2024/25	(a)	Retained in confidence
Strategy and Services Committee	12/08/2025	NAWMA Draft Strategic Plan 2026-2031	(g)	Released
Strategy and Services Committee	12/08/2025	Elizabeth CBD - Lot 1 Development	(b)	Retained in confidence
Ordinary Council	26/08/2025	External Audit Contract	(d)	Partially released
Ordinary Council	26/08/2025	Chief Executive Officer Performance Assessment 2024-25	(d)	Retained in confidence
Ordinary Council	26/08/2025	Chief Executive Officer Annual Remuneration and Position Description Review 2024/25	(a)	Retained in confidence
Ordinary Council	26/08/2025	NAWMA Draft Strategic Plan 2026-2031	(g)	Released
Ordinary Council	26/08/2025	Elizabeth CBD - Lot 1 Development	(b)	Retained in confidence

Your Council

Confidential Orders made under Section 90(2)				
Meeting	Date	Subject	Section 90(3) provision	Section 91(7) confidentiality order
Ordinary Council	26/08/2025	NAWMA Independent Chairperson - Term Renewal	(a)	Released
Strategy and Services Committee	09/09/2025	NDIS Service Delivery	(b)	Partially released
Ordinary Council	23/09/2025	NDIS Service Delivery	(b)	Partially released
Ordinary Council	23/09/2025	Upgrade of Curtis Road & Andrews Road Intersection	(d)	Retained in confidence
Ordinary Council	23/09/2025	NAWMA Audit Committee Independent Chairperson and Member Appointments	(a), (g)	Partially released
Corporate Governance Committee	07/10/2025	Findings of External Audit	(b)	Released
Corporate Governance Committee	07/10/2025	Chief Executive Officer Update	(b)	Retained in confidence
Chief Executive Officer Review Committee	10/11/2025	Quarter One Chief Executive Officer KPI Performance Review	(a), (b), (d)	Retained in confidence
Corporate Governance Committee	02/12/2025	Revaluation of Assets	(b)	Retained in confidence
Corporate Governance Committee	03/02/2026	Long-Term Financial Plan 2026/27	(b)	Released
Corporate Governance Committee	03/02/2026	Chief Executive Officer Update	(b)	Retained in confidence
Corporate Governance Committee	03/02/2026	Access Controls Internal Audit Report	(e)	Retained in confidence
Chief Executive Officer Review Committee	09/02/2026	Quarter two (2) review of Chief Executive Officer performance against key performance indicators	(a), (b)	Retained in confidence
Strategy and Services Committee	10/02/2026	Repurposing Assets Update	(b)	Retained in confidence
Strategy and Services Committee	10/03/2026	Delegation to Chief Executive Officer - Release of Confidential Orders	(b)	Retained in confidence
Ordinary Council	24/03/2026	Delegation to Chief Executive Officer - Release of Confidential Orders	(b)	Retained in confidence
Corporate Governance Committee	07/04/2026	2026/27 Draft Annual Business Plan and Long Term Financial Plan	(b)	Released
Ordinary Council	28/04/2026	2026/27 Draft Annual Business Plan and Long Term Financial Plan	(b)	Released
Ordinary Council	28/04/2026	4 Playford Boulevard - Legal Proceedings	(i)	Retained in confidence

Your Council

Confidential Orders made under Section 90(2)				
Meeting	Date	Subject	Section 90(3) provision	Section 91(7) confidentiality order
Corporate Governance Committee	05/05/2026	NAWMA Prudential Report	(b)	Retained in confidence
Corporate Governance Committee	05/05/2026	NAWMA - Long-term Financial Plan Presentation	(b)	Retained in confidence
Corporate Governance Committee	05/05/2026	Chief Executive Officer Update	(b)	Retained in confidence
Chief Executive Officer Review Committee	11/05/2026	Quarter Three (3) Review of the Chief Executive Officer Performance Against Key Performance Indicators (KPI's)	(a), (b)	Retained in confidence
Strategy and Services Committee	12/05/2026	Repurposing Assets Update	(b)	Retained in confidence
Strategy and Services Committee	12/05/2026	NAWMA Draft Annual Plan and Budget 2026-2027 and Cash Advance Debenture Facility	(g)	Retained in confidence
Ordinary Council	26/05/2026	NAWMA Prudential Report	(b)	Retained in confidence
Ordinary Council	26/05/2026	NAWMA Draft Annual Plan and Budget 2026-2027 and Cash Advance Debenture Facility	(g)	Retained in confidence
Ordinary Council	26/05/2026	2026/27 Rate Rebates	(b)	Retained in confidence

The following table identifies the grounds on which the Council or Committee considered the matters and determined to exclude the public from the discussion and related documentation during 2025/26.

This differs from the total number of confidential orders as a number of confidential orders fell under more than one ground of Section 90(3)(a)-(o).

Section 90(3) provision	Number
(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	8
(b) information the disclosure of which (i) 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 (ii) would, on balance, be contrary to the public interest	23
(c) information the disclosure of which would reveal a trade secret	0
(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which (i) 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 (ii) would, on balance, be contrary to the public interest	5
(e) matters affecting the security of the Council, members or employees of the Council, or Council property, or the safety of any person	1

Your Council

Section 90(3) provision	Number
(f) information the disclosure of which, could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the right to a fair trial	0
(g) matters that must be considered in confidence in order to ensure that the Council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty	5
(h) legal advice	0
(i) information relating to actual litigation, or litigation that the Council or Council committee believes on reasonable grounds will take place, involving the Council or an employee of the Council	1
(j) information the disclosure of which would (i) divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the Council, or a person engaged by the Council), and (ii) would on balance, be contrary to the public interest	0
(k) tenders for the supply of goods, the provision of services or the carrying out of works	0
(m) information relating to a proposal to prepare or amend a designated instrument under Part 5 Division 2 of the *Planning, Development and Infrastructure Act 2016* before the draft instrument or amendment is released for public consultation under that Act.	0
(n) information relevant to the review of a determination of Council under the *Freedom of Information Act 1991*	0
(o) information relating to a proposed award recipient before the presentation of the award	0
TOTAL	**43**

Availability of items held in confidence 2025/26	Number
Items retained in confidence	25
Items revoked in full	7
Items revoked in part/retained in part	6
TOTAL	**38**

A total of 40 Confidential Orders made under Section 91(7) of the Act expired, ceased to apply or were revoked during 2025/26. As of 30 June 2026, the total number of items remaining in confidence (made after 15 November 2010) is 268.

The table below identifies the items remaining in confidence (excluding orders listed previously).

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Ordinary Council	14/06/2011	Development Compliance Matter	Retained in confidence
Ordinary Council	28/02/2012	Allegation of Breach of Code of Conduct	Retained in confidence
Ordinary Council	23/10/2012	CEO's Development Plan	Partially released
Ordinary Council	24/03/2015	Appointment of Independent Members for Council Development Assessment Panel (CDAP)	Partially released

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Ordinary Council	28/04/2015	Chief Executive Officer's Contract of Employment	Partially released
Special Council	05/05/2015	Chief Executive Officer's Contract of Employment	Retained in confidence
Special Council	12/05/2015	Appointment of Acting Chief Executive Officer	Partially released
CEO Selection Panel (Special)	15/07/2015	Short-listing of applications received for position of Chief Executive Officer	Partially released
Special Council	04/08/2015	Chief Executive Officer Recruitment	Partially released
CEO Selection Panel (Special)	03/09/2015	Chief Executive Officer Recruitment Negotiations with the Preferred Candidate	Partially released
CEO Selection Panel (Special)	03/09/2015	Chief Executive Officer Recruitment - Consultants Report	Partially released
Services Committee	15/09/2015	McGilp Oval - One Tree Hill	Retained in confidence
CEO Selection Panel (Special)	17/09/2015	Chief Executive Officer (CEO) Appointment	Partially released
Special Council	21/09/2015	CEO Recruitment Process	Retained in confidence
Ordinary Council	22/09/2015	McGilp Oval - One Tree Hill	Retained in confidence
Ordinary Council	26/07/2016	Strategic Northern CBD Commercial Opportunity	Retained in confidence
Ordinary Council	20/12/2016	Sale of Allotment 5, Northern CBD being portion of Allotment 1013, Playford Boulevard Elizabeth	Retained in confidence
CEO Performance Review Committee	11/09/2017	Outcomes of the Chief Executive Officer Performance Review Process 2016-17 year	Partially released
Ordinary Council	24/10/2017	Sale of Allotment 5, Northern CBD being portion of Allotment 1013, Playford Boulevard Elizabeth	Retained in confidence
Ordinary Council	22/05/2018	Sale of Land - Playford CBD - Hotel Development	Retained in confidence
Ordinary Council	24/07/2018	Appointment of Council Assessment Panel Independent Member and Presiding Member	Retained in confidence
Ordinary Council	24/07/2018	Execute Contract of Sale with Cruachan Investments for the Proposed Playford Arena Development	Retained in confidence
CEO Review Committee	13/08/2018	Outcomes of the Chief Executive Officer Performance Review for 2017/18 year	Partially released
Ordinary Council	28/08/2018	Playford Arena Prudential Review	Retained in confidence
Ordinary Council	28/08/2018	Outcomes of the Chief Executive Officer Performance Review for 2017/18 year	Partially released
Special Council	5/11/2018	Workplace Safety	Partially released
Special Council	21/11/2018	Workplace Safety	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Special Council	6/12/2018	Workplace Safety	Retained in confidence
Special Council	6/12/2018	Workplace Safety	Retained in confidence
Ordinary Council	22/01/2019	Workplace Safety Investigation Report	Retained in confidence
Ordinary Council	22/01/2019	Workplace Safety Delegations	Retained in confidence
Ordinary Council	26/02/2019	Workplace Safety - Legal Matters	Retained in confidence
Ordinary Council	26/02/2019	Playford Arena - Project Update for Consideration	Retained in confidence
Ordinary Council	26/03/2019	Ombudsman Correspondence	Retained in confidence
Ordinary Council	26/03/2019	Rate Rebate Agreement	Retained in confidence
CEO Review Committee	13/05/2019	Recruitment Agency Tender Evaluation	Retained in confidence
Special Council	14/05/2019	Workplace Safety - Legal Matters	Retained in confidence
Special Council	04/06/2019	Workplace Safety - Legal Matters	Retained in confidence
Services Committee	18/06/2019	Rate Rebate Report	Partially released
Ordinary Council	25/06/2019	Rate Rebate Report	Partially released
Strategic Planning Committee	09/07/2019	Curtis Road - Application to the Local Roads Advisory Committee	Retained in confidence
Ordinary Council	23/07/2019	Curtis Road - Application to the Local Roads Advisory Committee	Retained in confidence
Ordinary Council	23/07/2019	New Northern School - Shared Use Arrangements	Retained in confidence
CEO Review Committee	19/08/2019	Update - CEO Recruitment Process	Retained in confidence
Special Council	09/09/2019	CEO Recruitment	Partially released
Ordinary Council	24/09/2019	Appointment of Council Assessment Panel Independent Members and Presiding Member	Retained in confidence
CEO Review Committee	02/12/2019	CEO Review Services Select Request for Quote (RFQ) Evaluation	Retained in confidence
CEO Review Committee	28/01/2020	CEO Review Services Provider Selection	Partially released
CEO Review Committee	18/02/2020	CEO Review Services Provider - Proposed Contract for Approval	Partially released
Ordinary Council	25/02/2020	Health Precinct - Development options for Lot 47 & Lot 48 Mark Road	Retained in confidence
Services Committee	17/03/2020	Northern School - Council Enhancements Deed	Retained in confidence
Ordinary Council	24/03/2020	Northern School - Council Enhancements Deed	Retained in confidence
Ordinary Council	28/04/2020	Health Precinct - ACH Group Negotiations for Lot47 Oldham Road & Lot48 Mark Roads, Elizabeth South	Retained in confidence
Ordinary Council	26/05/2020	Review of General Manager Recruitment	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Services Committee	16/06/2020	Virginia Horticulture Centre EOI	Retained in confidence
Services Committee	16/06/2020	Rate Rebate Report	Partially released
Services Committee	16/06/2020	Central District Football Club - Support Agreement	Retained in confidence
Ordinary Council	23/06/2020	Virginia Horticulture Centre EOI	Retained in confidence
Ordinary Council	23/06/2020	Rate Rebate Report	Partially released
Ordinary Council	23/06/2020	Central District Football Club - Support Agreement	Retained in confidence
Ordinary Council	23/06/2020	Health Precinct - ACH Group Negotiations for Lot 47 Oldham & Lot 48 Mark Roads, Elizabeth South	Retained in confidence
Ordinary Council	23/06/2020	Legal Advice - Council Member Request	Retained in confidence
Corporate Governance Committee	07/07/2020	City Assets - Major Activities Update	Retained in confidence
Special Council	07/07/2020	Defamation Matter	Retained in confidence
Services Committee	21/07/2020	Repurposing Assets	Retained in confidence
Strategic Planning Committee	11/08/2020	Playford Lakes Golf Course	Retained in confidence
CEO Review Committee	17/08/2020	CEO Interim Performance Assessment Results	Partially released
Ordinary Council	25/08/2020	Playford Lakes Golf Course	Retained in confidence
Ordinary Council	25/08/2020	CEO Interim Performance Assessment Results	Partially released
Services Committee	15/09/2020	Health Precinct - ACH Group Stage 2 Negotiations for Lot 47 Oldham & Lot 48 Marks Roads, Elizabeth South	Retained in confidence
Ordinary Council	22/09/2020	Health Precinct - ACH Group Stage 2 Negotiations for Lot 47 Oldham & Lot 48 Marks Roads, Elizabeth South	Retained in confidence
CEO Review Committee	12/10/2020	Review of the Chief Executive Officer's Quarterly Performance	Retained in confidence
Services Committee	20/10/2020	Repurposing Assets	Retained in confidence
Ordinary Council	25/01/2021	Curtis Road Reclassification Update	Retained in confidence
Services Committee	16/02/2021	Repurposing Assets	Retained in confidence
Services Committee	16/03/2021	Confidential Update on VHC Resolution	Retained in confidence
Services Committee	20/04/2021	Northern CBD Preliminary Development Strategy	Retained in confidence
Ordinary Council	27/04/2021	Northern CBD Preliminary Development Strategy	Retained in confidence
Corporate Governance Committee	04/05/2021	Cyber Security Assessment	Retained in confidence
CEO Review Committee	10/05/2021	Review of the Chief Executive Officer's Quarterly Performance	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Ordinary Council	25/05/2021	NAWMA Board Representation	Retained in confidence
Services Committee	15/06/2021	Rate Rebate Report	Partially released
Services Committee	15/06/2021	Repurposing Assets	Retained in confidence
Ordinary Council	22/06/2021	NAWMA Landfill Alternative Project	Retained in confidence
Ordinary Council	22/06/2021	Rate Rebate Report	Partially released
Special Council	13/07/2021	CBD Development Strategy	Retained in confidence
Ordinary Council	27/07/2021	Litigation Matter - Public Lighting	Retained in confidence
CEO Review Committee	2/08/2021	Review of the Chief Executive Officer's Quarterly Performance	Retained in confidence
CEO Review Committee	2/08/2021	CEO Performance Assessment 2020/2021	Retained in confidence
Ordinary Council	24/08/2021	Health Precinct - Lot 144 John Rice Avenue	Retained in confidence
Ordinary Council	24/08/2021	CEO Performance Assessment 2020/2021	Retained in confidence
Ordinary Council	26/10/2021	Litigation Matter - Public Lighting	Retained in confidence
CEO Review Committee	8/11/2021	Review of the Chief Executive Officer's Quarterly Performance	Retained in confidence
Ordinary Council	23/11/2021	Health Precinct Strategy	Retained in confidence
Special Council	30/11/2021	CBD Development Strategy	Partially released
Ordinary Council	14/12/2021	Investment Opportunity	Retained in confidence
Ordinary Council	24/01/2022	Code of Conduct Complaint	Retained in confidence
CEO Review Committee	14/02/2022	Quarter 2 - Review progress of the CEO KPI's and half year financials to date	Retained in confidence
Ordinary Council	22/03/2022	Hotel Development Update	Retained in confidence
Corporate Governance Committee	5/04/2022	Hotel Update	Retained in confidence
CEO Review Committee	11/04/2022	Quarter 3 - Review progress of the CEO KPI's and half year financials to date	Retained in confidence
Ordinary Council	26/04/2022	CBD Development Strategy	Retained in confidence
Ordinary Council	26/04/2022	Hotel Development Strategy	Retained in confidence
Corporate Governance Committee	3/05/2022	CBD Development Update Presentation	Retained in confidence
Strategy and Services Committee	10/05/2022	Rate Rebate Report	Partially released
Ordinary Council	24/05/2022	Rate Rebate Report	Partially released
Ordinary Council	24/05/2022	Code of Conduct Matter	Retained in confidence
Ordinary Council	28/06/2022	Building Upgrade Finance	Retained in confidence
Strategy and Services Committee	12/07/2022	Central Districts Football Club Strategy	Retained in confidence
Ordinary Council	26/07/2022	Central Districts Football Club Strategy	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Ordinary Council	26/07/2022	Request for Internal Review of a Council Decision	Retained in confidence
Ordinary Council	26/07/2022	Code of Conduct Matter	Partially released
Corporate Governance Committee	2/08/2022	CBD Development Update	Retained in confidence
CEO Review Committee	8/08/2022	CEO Performance Review Assessment 2021/2022	Retained in confidence
Strategy and Services Committee	9/08/2022	Health Precinct Strategy - Lot 144 John Rice Avenue	Retained in confidence
Ordinary Council	23/08/2022	Health Precinct Strategy - Lot 144 John Rice Avenue	Retained in confidence
Ordinary Council	23/08/2022	CBD Development Strategy	Partially released
Ordinary Council	23/08/2022	Internal Review of a Council Decision	Retained in confidence
Ordinary Council	23/08/2022	CEO Performance Assessment 2021/2022	Retained in confidence
Corporate Governance Committee	4/10/2022	Chief Executive Officer Update	Partially released
Strategy and Services Committee	11/10/2022	Repurposing Assets Update	Retained in confidence
Corporate Governance Committee	5/12/2022	CBD Development Update	Retained in confidence
Corporate Governance Committee	5/12/2022	Chief Executive Officers Update	Partially released
CEO Review Committee	6/12/2022	Quarter One | Review Progress of the Chief Executive Officer KPI'S	Retained in confidence
CEO Review Committee	6/12/2022	Extension of CEO Review Service Provider	Partially released
Corporate Governance Committee	7/02/2023	Chief Executive Officer Update	Partially released
CEO Review Committee	13/02/2023	Quarter Two - Review Progress of the CEO's KPIs and Half Year Financials to Date	Retained in confidence
Strategy and Services Committee	14/02/2023	Repurposing Assets Update	Retained in confidence
Strategy and Services Committee	14/02/2023	Riverlea update	Retained in confidence
Ordinary Council	28/02/2023	Health Precinct Strategy - Lot 144 John Rice Avenue	Retained in confidence
Ordinary Council	28/02/2023	Upgrade of Mark Road Verge, Elizabeth South	Retained in confidence
Strategy and Services Committee	14/03/2023	Virginia Horticulture Centre	Retained in confidence
Ordinary Council	28/03/2023	Question on Notice - Playford Community Carols Costing	Retained in confidence
Ordinary Council	28/03/2023	Virginia Horticulture Centre	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Strategy and Services Committee	11/04/2023	Repurposing Assets Update	Retained in confidence
CEO Review Committee	8/05/2023	Review of the Chief Executive Officer's Quarterly Performance	Partially released
CEO Review Committee	8/05/2023	Chief Executive Officer Contract	Partially released
Strategy and Services Committee	9/05/2023	2023/24 Rate Rebates	Retained in confidence
Ordinary Council	23/05/2023	2023/24 Rate Rebates	Retained in confidence
Ordinary Council	23/05/2023	Chief Executive Officer Review Committee Report	Partially released
Strategy and Services Committee	13/06/2023	Strategic Land Purchase	Retained in confidence
Ordinary Council	27/06/2023	Strategic Land Purchase	Retained in confidence
Strategy and Services Committee	11/07/2023	Repurposing Assets Update	Retained in confidence
Corporate Governance Committee	1/08/2023	Disaster Recovery Plan Update	Retained in confidence
Corporate Governance Committee	1/08/2023	Business Continuity Plan Update	Retained in confidence
Corporate Governance Committee	1/08/2023	Prudential Report - Strategic Land Purchase	Retained in confidence
Strategy and Services Committee	8/08/2023	Riverlea Environmental Impact Statement (EIS) For Salt Water Lakes and Amended Precinct 2 Layout	Retained in confidence
Strategy and Services Committee	8/08/2023	Riverlea Environmental Impact Statement (EIS) For Salt Water Lakes and Amended Precinct 2 Layout	Retained in confidence
CEO Review Committee	14/08/2023	CEO Performance Assessment 2022/2023	Partially released
Ordinary Council	22/08/2023	Riverlea Environmental Impact Statement (EIS) for Salt Water Lakes and Amended Precinct 2 Layout	Retained in confidence
Ordinary Council	22/08/2023	CEO Performance Assessment 2022/2023	Retained in confidence
Strategy and Services Committee	12/09/2023	Upgrade of Haydown Road / John Rice Avenue Verge, Bus Super Stop and Upgrade of Rollison Road Reserve, Elizabeth Vale	Retained in confidence
Corporate Governance Committee	3/10/2023	Presentation on Social Infrastructure – Riverlea	Partially released
Strategy and Services Committee	10/10/2023	Windsor Car Park	Retained in confidence
Strategy and Services Committee	10/10/2023	CBD Car Parking	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Strategy and Services Committee	10/10/2023	Health Precinct - Lot 144 John Rice Avenue	Retained in confidence
Strategy and Services Committee	10/10/2023	CBD Strategy	Retained in confidence
Ordinary Council	24/10/2023	NAWMA Fibre Polishing Plant	Retained in confidence
Ordinary Council	24/10/2023	NAWMA Alternative Landfill Facility	Retained in confidence
Ordinary Council	24/10/2023	Windsor Car Park	Partially released
Ordinary Council	24/10/2023	CBD Car Parking	Partially released
Ordinary Council	24/10/2023	Health Precinct - Lot 144 John Rice Avenue	Retained in confidence
Ordinary Council	24/10/2023	CBD Strategy	Partially released
CEO Review Committee	13/11/2023	Quarter 1 KPI Performance Review & Financial Update	Partially released
Corporate Governance Committee	5/12/2023	Internal Controls Audit Status Update	Partially released
Corporate Governance Committee	5/12/2023	Update on discussion with the external auditor regarding performance	Retained in confidence
Corporate Governance Committee	5/12/2023	Chief Executive Officer Update	Partially released
Strategy and Services Committee	12/12/2023	Repurposing Assets Update	Retained in confidence
Corporate Governance Committee	6/02/2024	Kalara Reserve Prudential Report	Retained in confidence
CEO Review Committee	12/02/2024	Quarter Two - Review progress of the CEO's KPIs and half year financials to date	Partially released
Strategy and Services Committee	13/02/2024	Angle Vale (South) Growth Area Final Stormwater Infrastructure Deed	Retained in confidence
Strategy and Services Committee	13/02/2024	Angle Vale (South) Growth Area Final Stormwater Infrastructure Deed	Retained in confidence
Strategy and Services Committee	13/02/2024	Kalara Reserve Prudential Report	Partially released
Ordinary Council	27/02/2024	Angle Vale (South) Growth Area Final stormwater Infrastructure Deed	Retained in confidence
Ordinary Council	27/02/2024	Kalara Reserve Prudential Report	Partially released
Strategy and Services Committee	12/03/2024	Positive Ageing Review	Retained in confidence
Ordinary Council	26/03/2024	Positive Ageing Review	Retained in confidence
Corporate Governance Committee	2/04/2024	Riverlea District Sportsground and Community Centre - Prudential Report	Partially released
Strategy and Services Committee	9/04/2024	Upgrade of Heaslip Road, Angle Vale	Retained in confidence
Strategy and Services Committee	9/04/2024	Riverlea Social and Community Infrastructure Agreement	Partially released

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Ordinary Council	23/04/2024	Riverlea Social and Community Infrastructure Agreement	Partially released
Ordinary Council	23/04/2024	Riverlea District Sportsground and Community Centre - Prudential Report	Partially released
CEO Review Committee	6/05/2024	CEO Service Provider Engagement	Retained in confidence
CEO Review Committee	6/05/2024	Review of the Chief Executive Officer's Quarterly Performance	Partially released
Strategy and Services Committee	14/05/2024	Repurposing Assets Update	Retained in confidence
Strategy and Services Committee	14/05/2024	2024/25 Rate Rebates	Partially released
Ordinary Council	28/05/2024	2024/25 Rate Rebates	Retained in confidence
Strategy and Services Committee	11/06/2024	Commonwealth Home Support Programme Funding Agreement 2024-2025 for Signing Under Council Seal	Retained in confidence
Ordinary Council	25/06/2024	Commonwealth Home Support Programme Funding Agreement 2024-2025 for signing under Council Seal	Retained in confidence
Ordinary Council	23/07/2024	Alternative to Landfill Project	Retained in confidence
Corporate Governance Committee	6/08/2024	Munno Para Prudential Report	Partially released
Corporate Governance Committee	6/08/2024	Chief Executive Officer Update	Partially released
CEO Review Committee	12/08/2024	CEO Performance Assessment 2023-24	Partially released
Strategy and Services Committee	13/08/2024	Munno Para Prudential Report	Partially released
Strategy and Services Committee	13/08/2024	Repurposing Assets Update	Retained in confidence
Ordinary Council	27/08/2024	Munno Para Prudential Report	Partially released
Ordinary Council	27/08/2024	Alternative to Landfill Project	Retained in confidence
Ordinary Council	27/08/2024	Argana Park Car Park and Change Facilities Contract Award	Retained in confidence
Ordinary Council	27/08/2024	CEO Performance Assessment 2023/2024	Retained in confidence
Strategy and Services Committee	8/10/2024	Riverlea - Public Consultation for Shared Use Agreement Term & Community Land Mgt Plan Amendment -	Partially released
Ordinary Council	22/10/2024	Riverlea - Public Consultation for Shared use Agreement Term and Community Land Management Plan Amendment	Partially released
Ordinary Council	22/10/2024	Appointment of Independent Member for Council Assessment Panel (CAP)	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Ordinary Council	22/10/2024	Argana Park - Car Park and Change Facilities contract award	Retained in confidence
Corporate Governance Committee	5/11/2024	Cyber Security Incident Presentation	Retained in confidence
Corporate Governance Committee	5/11/2024	Cyber Security Incident Response	Retained in confidence
CEO Review Committee	11/11/2024	Quarter One Chief Executive Officer KPI Performance Review	Retained in confidence
Strategy and Services Committee	12/11/2024	Angle Vale Bridge Reconstruction - option to design	Retained in confidence
Strategy and Services Committee	12/11/2024	Central District Football Club - Support Agreement	Retained in confidence
Ordinary Council	26/11/2024	Angle Vale Bridge Reconstruction - Option to Design	Retained in confidence
Ordinary Council	26/11/2024	Central District Football Club - Support Agreement	Retained in confidence
Ordinary Council	26/11/2024	Corporate Governance Committee Communique - November 2024 (Special Meeting)	Retained in confidence
Strategy and Services Committee	10/12/2024	Riverlea Community Land Management Plan	Retained in confidence
Ordinary Council	17/12/2024	Riverlea Community Land Management Plan	Retained in confidence
Corporate Governance Committee	17/12/2024	Riverlea Community Land Management Plan	Retained in confidence
Ordinary Council	28/01/2025	Park Road Drainage System	Retained in confidence
Corporate Governance Committee	3/02/2025	Chief Executive Officer Update	Retained in confidence
CEO Review Committee	10/02/2025	2024 Review of Minimum and Maximum Remuneration for Local Government Chief Executive Officers	Partially released
CEO Review Committee	10/02/2025	Consultancy agreement for the provision of services to the Chief Executive Officer performance review services	Retained in confidence
CEO Review Committee	10/02/2025	Quarter Two Chief Executive Officer KPI Performance Review	Retained in confidence
Ordinary Council	25/02/2025	Review of Minimum and Maximum Remuneration for Local Government Chief Executive Officers	Partially released
Strategy and Services Committee	11/03/2025	Discussion - Riverlea Park Sportsground Infrastructure Agreement and Shared Use Agreement Update	Retained in confidence
Strategy and Services Committee	11/03/2025	Riverlea Park Sportsground - Infrastructure Agreement	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Strategy and Services Committee	11/03/2025	Riverlea Park Sportsground - Shared Use Agreement	Retained in confidence
Corporate Governance Committee	17/03/2025	Prudential Report - Elizabeth CBD - Lot 8	Retained in confidence
Ordinary Council	25/03/2025	Riverlea Park Sportsground - Infrastructure Agreement	Retained in confidence
Ordinary Council	25/03/2025	Riverlea Park Sportsground - Shared Use Agreement	Retained in confidence
Ordinary Council	25/03/2025	Prudential Report - Elizabeth CBD - Lot 8	Retained in confidence
Ordinary Council	25/03/2025	Elizabeth CBD - Lot 8 Development	Partially released
Special Council	15/04/2025	4 Playford Boulevard - Legal Proceedings	Retained in confidence
Corporate Governance Committee	6/05/2025	Chief Executive Officer Update	Retained in confidence
CEO Review Committee	12/05/2025	Quarter Three (3) Review of the Chief Executive Officer Performance Against Key Performance Indicators	Retained in confidence
Strategy and Services Committee	13/05/2025	2025/26 Rate Rebates	Retained in confidence
Strategy and Services Committee	13/05/2025	NAWMA Draft Annual Budget and Plan 2025-26	Partially released
Ordinary Council	27/05/2025	2025-26 Rate Rebates	Retained in confidence
Ordinary Council	27/05/2025	NAWMA Draft Annual Budget and Plan 2025-26	Partially released
Strategy and Services Committee	10/06/2025	Angle Vale Bridge	Partially released
Ordinary Council	24/06/2025	Angle Vale Bridge	Partially released

As per the *Planning, Development and Infrastructure Act 2016*, the public may be excluded from meetings of the Council Assessment Panel. During 2025/26, there were four occasions where the Panel was satisfied it was necessary to exclude the public and consider items in confidence.

Confidential Orders made under *Planning, Development and Infrastructure (General) Regulations 2017*			Section 13 (2)(a) provision
Meeting	Date	Subject	
Council Assessment Panel	18/09/2025	Warehouse and light industry development with advertisement and associated detention basin, car parking, landscaping and regulated and significant tree removals	(vii,ix)
Council Assessment Panel	20/11/2025	Warehouse and light industry development with advertisement and associated detention basin, car parking, landscaping and regulated and significant tree removals	(vi,ix)

Your Council

Confidential Orders made under *Planning, Development and Infrastructure (General) Regulations 2017*			Section 13 (2)(a) provision
Meeting	Date	Subject	
Council Assessment Panel	19/02/2026	Change of land use to a transport distribution facility for the purpose of supporting primary production, comprising a warehouse, heavy vehicle parking of up to 8 vehicles, car parking, detention basin, fencing and landscaping	(vi,ix)
Council Assessment Panel	16/04/2026	Change of land use to a transport distribution facility for the purpose of supporting primary production, comprising warehouse, heavy vehicle parking of up to 8 vehicles, car parking, truck maintenance and washdown area, detention basin, fencing and landscaping	(vi,ix)

Internal Review of a Council Decision (Section 270 Review)

The Council, including the elected body and administration, make decisions every day that shape the wellbeing of our community and the experience of our customers. We are committed to being open, responsive, and accountable. As part of this commitment, we provide a clear process for community members and customers who believe they have been adversely affected by a Council decision to request an internal review, in line with Section 270 of the *Local Government Act 1999*.

In 2025/26, two applications were received to have a decision reviewed under Section 270 of the *Local Government Act 1999*.

Training and Development

During 2025/26, a number of Council Members represented the City of Playford at conferences, meetings and on organisations and attended training as shown below:

Council Member	Event
Mayor Glenn Docherty	National Growth Areas Alliance – Congress 2025 National Growth Areas Alliance Strategic Advisory Committee 2025 Local Government Association Conference and Annual General Meeting 2025 May 2026 Northern Business Breakfast Local Government Association Ordinary General Meeting 2026 Australian Local Government Association National General Assembly 2026
Cr Marilyn Baker	Northern Adelaide Waste Management Authority (NAWMA) – Deputy Board Member
Cr Shirley Halls	Local Government Association Conference and Annual General Meeting 2025 Australia Day Council SA – Australian of the Year Luncheon 2026

Your Council

Council Member	Event
	Local Government Association Ordinary General Meeting 2026 Australian Local Government Association National General Assembly 2026 Australian Local Government Association National General Assembly – Urban Forum 2026
Cr Chantelle Karlsen	Hughes Public Relations media training
Cr David Kerrison	Northern Adelaide Waste Management Authority (NAWMA) – Board Member
Cr Clint Marsh	Gawler River Floodplain Management Authority (GRFMA) – Board Member Northern Adelaide Waste Management Authority (NAWMA) – Board Member
Cr Misty Norris	Australian Local Government Association National General Assembly 2026
Cr Peter Rentoulis	Gawler River Floodplain Management Authority (GRFMA) – Deputy Board Member
Cr Gay Smallwood-Smith	Australia Day Council SA – Australian of the Year Luncheon 2026
Cr Tanya Smiljanic	Local Government Association Ordinary General Meeting 2026

Council Members are required to complete mandatory training in the first 12 months of their term, followed by refresher training halfway through the term to support effective service to the community and ensure compliance with Section 80A the *Local Government Act 1999* and Regulation 8AA of the *Local Government (General) Regulations 2013*. These training modules help strengthen good decision-making, positive working relationships, and effective Council meetings.

All Council Members fulfilled their mandatory training requirements, and no further training was required during the 2025/26 financial year.

Registers, Codes and Policies

The list of registers that we are required to keep in accordance with the *Local Government Act 1999* include*:*

Registers

- Council Member Register of Interests
- Council Member Allowances and Benefits Register
- Council Member Gifts and Benefits
- Council Member Training and Development
- Salary Register
- City of Playford Public Road Register
- Register of By-Laws
- Register of Interests (Employees)
- Employee Gifts and Benefits Register

Your Council

- Register of Community Land
- Register of Building Upgrade Agreements

Codes

- Code of Practice for Public Access to Meetings and Meeting Documents
- Code of Practice for Council and Committee Meetings

Local Government (Elections) Act 1999

- Part 14 Campaign Donation Returns prepared by candidates

Freedom of Information Act 1991

- Section 9 Information Statement

Travel

A summary of interstate travel undertaken by Council Members in 2025/26 is shown below:

Council Member	Travel Details	Cost
Mayor Glenn Docherty	National Growth Areas Alliance – Congress 2025	$2,324.27
	National Growth Areas Alliance Strategic Advisory Committee 2025	$1,173.37
	Walker Corporation Tour Sydney 2025	$631.83
	Australian Local Government Association National General Assembly 2026	$3,433.19
Cr Shirley Halls	Australian Local Government Association National General Assembly 2026	$2,197.72
Cr Misty Norris	Australian Local Government Association National General Assembly 2026	$1,876.69
Total		**$11,637.07**

Gifts

Council Members did not receive any gifts above $50 funded in whole or in part by Council in 2025/26.

Your Council

Member Behaviour

The following table provides a summary of complaints about Council Member behaviour during the 2025/26 period.

Complaint about	Number of alleged contraventions	Costs incurred by Council for dealing with complaint
Member behaviour	0	$2,500*
Health and safety	0	

*Costs incurred for alleged contravention received in previous financial year

Community Engagement

Our community has told us they want more opportunities to connect with Council and with each other, and to have their ideas and experiences genuinely heard and understood.

We recognise the important role community engagement plays in shaping and testing ideas, supporting decision-making, and delivering stronger outcomes for our community - from services and infrastructure, to planning and programs. The aim is to build meaningful relationships and foster a sense of shared ownership in decisions that affect our city.

In line with legislation and the City of Playford Community Engagement Policy, the following engagements took place in 2025/26:

July 2025	Proposed Road Closure – Tippets Bridge Road and Legoe Road, Riverlea Park
October/November 2025	Local Area Traffic Management (LATM) study Proposed Temporary Road Closure – Reedy Road, Riverlea Park Proposed 15 Year Lease of Council-Owned Community Land for a Community Battery – Elizabeth Park
January 2026	Disability Access & Inclusion Plan 2025-2029 – Phase 2
May 2026	Annual Business Plan and Budget 2026/27 Long Term Financial Plan 2026/27 Strategic Asset Management Plan 2026/27 Rating Policy and Procedure Rate Rebate Policy and Procedure
June 2026	Draft Community Engagement Policy and Procedure Review (commenced)

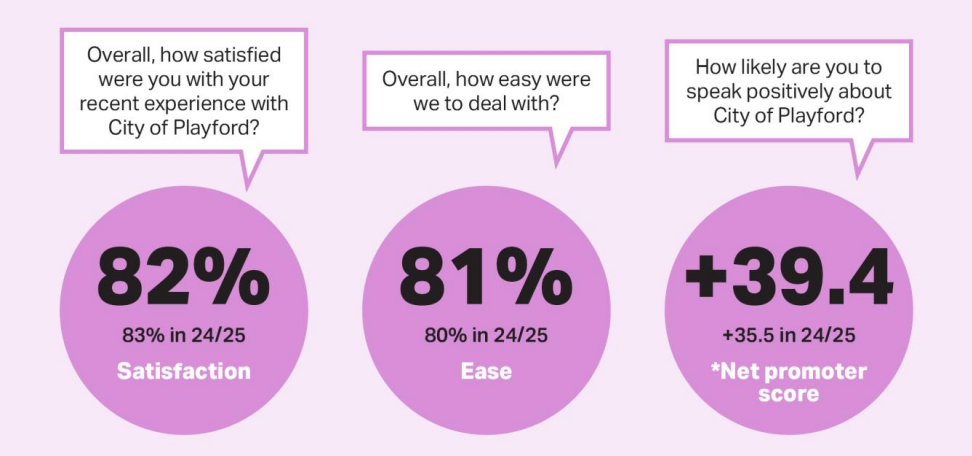
Community members also contributed to research projects, including the 2025 Youth Survey, the *Helping Shape Life in Playford for Children Aged 0-5 Years* Survey, and the 2025 Business Survey, helping to inform Council's future planning and services.

Your Council

Customer Experience

Council's Customer Experience Measurement Program (CXMP) helps us understand how customers experience services and interactions with Council. The program captures feedback from customers following interactions such as phone calls, emails, web chats and customer requests, helping Council understand what is working well and where improvements can be made.

During 2025/26, Council received feedback through 4144 completed customer surveys, providing valuable insight into customer experiences across Council services.



Customer Experience Key Performance Indicators 2025/26 Financial Year
**Net Promoter Score is measured on a scale of -100 to +100. It indicates the likelihood of customers speaking positively about their experience with Council.*

Tendering Arrangements

We are committed to ensuring that our competitive tendering activities provide best value to our community and are undertaken in an open, honest and accountable manner. All tendering is managed within the following principles outlined in our Procurement Policy:

- Promoting open and fair competition
- Valuing accountability and transparency
- Achieving value for money
- Fostering environmental sustainability
- Commitment to Industry Participation Principles
- Commitment to protecting human health, safety and welfare
- Ensuring our processes are compliant with relevant legislation and regulations

National Competition Policy

Competitive neutrality is one of the key principles of the National Competition Policy. The principle is based on the concept of a level playing field for people competing in business and related to situations where there is, or is the potential for, competition between the private and public sectors.

Your Council

Councils are required to identify what its business activities are and disclose these activities in two categories. Category One (annual gross operating income greater than $2 million per year) and Category Two (annual gross operating income less than $2 million per year).

In 2025/26 the City of Playford had the following significant (Category One) business activities:

- Commonwealth Housing Support Program (CHSP)

In 2025/26 the City of Playford had the following significant (Category Two) business activities:

- Food Co-Operatives
- Water Business Unit
- Shedley Theatre and Café
- Windsor Car Park
- John McVeity Centre
- Northern Sound System

No complaints were made to the State Competition Commissioner regarding the City of Playford.

Auditors Payment

The expenditure for external audit fees was $51,441 (excl. GST) and this amount was included in the 2025/26 financial statements. There was no other remuneration payable.

Financial Assistance Grants

The South Australian Grants Commission is responsible for the distribution of Commonwealth Financial Assistance Grants to councils in accordance with State and Federal legislative requirements.

Council has a significant reliance on Federal Assistance Grants. Allocation of the grants is based on a complex formula involving analysing Council's income and expenses with State averages and other factors such as our demographic profile, the movement in our population relative to the movement in both South Australia's and Australia's population, and our community's ability to pay relative to other council communities.

During the 2025/26 financial year, Council received $24.8 million in Financial Assistance Grants. This included the balance of the 2025/26 allocation and $15.5 million (80%) of the 2026/27 allocation brought forward.

Credit Card Expenditure

Expenditure incurred on Council credit cards was $756,763 (incl. GST) and this amount was included in the 2025/26 financial statements across a number of expense categories.

Legal Costs

The expenditure for legal fees was $653,455 (excl. GST) and this amount was included in the 2025/26 financial statements. There was no other remuneration payable.

Your Council

Community Reference Groups

The City of Playford's community reference groups provide valuable opportunities for community members to connect with Council, share their experiences, and contribute to discussions that inform planning, services, and decision-making. The Youth Advisory Committee and Access and Social Inclusion Advisory Group continue to play an important role in representing community perspectives and supporting inclusive outcomes across Playford. While an Aboriginal and Torres Strait Islander Community Reference Group is not currently established, Council maintains positive relationships with Aboriginal and Torres Strait Islander community members and organisations and remains committed to ongoing engagement with First Nations communities.

Community Land

Community Land Management Plans (CLMPs) identify the purpose and objectives of land held for community use in accordance with Section 196 of the *Local Government Act 1999*. CLMPs were reviewed and adopted by Council on 26 September 2023.

In 2025/26 there was no land that had its classification revoked for alternative use via Council.

Ombudsman Report

The Office of the South Australian Ombudsman provides free, impartial, informal, and timely resolution of complaints to promote fairness, openness, and good public administration in South Australia. It assists with complaints about the administrative actions of local government and reviews decisions about Freedom of Information. The Ombudsman Annual Reports can be accessed via www.ombudsman.sa.gov.au.

Freedom of Information

Requests for documents that are not already public (and are not listed as public documents under “Documents Held by Council”) will be considered under the *Freedom of Information Act 1991*. This does not guarantee access.

Requests are required to be in writing and addressed to the Freedom of Information Officer, City of Playford, 12 Bishopstone Road, Davoren Park, SA 5113.

Request for Access Forms are available from the following locations, and can be lodged together with the prescribed fee determined by Regulation (currently $43.30, other processing fees may be applicable):

- Playford Civic Centre, Customer Service Counter, 10 Playford Boulevard, Elizabeth
- State Records of South Australia website Freedom of Information Application Form

Although the *Freedom of Information Act 1991* allows 30 days to review and respond to applications, Council endeavours to process them as quickly as possible.

Full information about City of Playford and Freedom of Information can be found on our website at www.playford.sa.gov.au.

Your Council

Your Rights

The right exists to amend personal information of a document held by Council to ensure that personal information, which may be used by the Council, does not unfairly harm or misrepresent the person referred to.

A person can apply for the amendment of a Council document which they have already obtained, provided that:

- The document containing the personal information relates to the applicant only
- The information is available for use by Council in connection with its administrative functions
- The information is, in the person's opinion, incomplete, incorrect, out of date or misleading

Access to documents may be available under other arrangements, in some circumstances, without the need to refer to provisions contained in the *Local Government Act 1999*.

Who to contact

Applications and enquiries relating to Freedom of Information matters may be directed to the Freedom of Information Officer between 9am and 5pm, Monday to Friday by telephone on 8256 0333.

Freedom of Information Applications

During the 2025/26 financial year, 22 applications were assessed under the *Freedom of Information Act 1991*. In summary:

Total number of applications	
FOI Applications	22
Internal Review Applications	0
Applications brought forward from the previous year	0

Timeframes	
Applications assessed within 30 days	18
Applications with extension of time (negotiated)	4

Determinations	
Applications determined as full release	12
Applications determined as partial release due to confidentiality	6
Applications refused as no documents existed	2
Applications withdrawn/closed	2
Application for internal review was received and further documents released	0

Your Council

No external reviews were undertaken by the Ombudsman. Council received applications across a range of topics including complaints made to Council, compliance and regulatory matters, and infrastructure and development documentation.

Freedom of Information Statements

For the purposes of Section 9(1) and (1a) of the *Freedom of Information Act 1991*, an information statement relating to the City of Playford is published on Council's website.

Rates

Rates are administered by each council in line with the *Local Government Act 1999* (the Act) which allows some flexibility for each council to make decisions to suit its local community. The City of Playford Rating Policy and Procedure sets out Council's policy for setting and collecting rates from its community.

Rate Relief

Council applies rate remissions, concessions, postponements and rebates in accordance with the Act and its Rating and Rate Rebate Policies.

Remission of Rates – Hardship

Section 182 of the *Local Government Act 1999* permits a council to postpone or give remission on rates due to hardship and other defined reasons.

Seniors Rates Postponement

Seniors Rates Postponement allows ratepayers who hold a state government issued Seniors Card to postpone payment of Council rates amounts above $500 per year until their property is sold, or eligibility ceases. This can assist eligible ratepayers who have a high level of equity in their home but are on limited incomes. Ongoing compounded monthly interest is applied to postponed amounts. Further information about the Seniors Rate Postponement Scheme is available on Council's website at www.playford.sa.gov.au.

Discretionary Rebates

Council may consider an application and approve a rebate under its discretion in accordance with Section 166 of the *Local Government Act 1999*. Further information is detailed in the Rate Rebate Policy.

Hardship Policy

Council is committed to assisting customers who are experiencing financial hardship to manage their bills on an ongoing basis and to make payments in a mutually acceptable manner, helping ratepayers clear their outstanding and ongoing rates debt.

Ratepayers are encouraged to contact Council as soon as they become aware that they may be unable to meet their quarterly rates payment and if experiencing financial hardship.

Council's Hardship Policy provides options for ratepayers seeking rates relief due to hardship or extenuating circumstances. Council may refer the ratepayer to an accredited financial counsellor or negotiate a flexible affordable payment schedule through Centrepay or Direct Debit.

Your Council

Local Nuisance and Litter Control Act and Regulations

The total number of complaints of local nuisance or littering received by Council reached 696 (nuisance) and 7823 (litter) complaints.

There were 80 offences under the *Local Nuisance and Litter Control Act 2016* (the Act) that were expiated, comprising of:

Section	Number of expiations
Section 18(2)(a) causing local nuisance body corporate	2
Section 18(2)(b) causing local nuisance natural person	5
Section 20 person must cease local nuisance if asked	0
Section 22(1)(b) disposing of litter over 50L	45
Section 22(1)(c) disposing of litter up to 50L (hazardous)	1
Section 22(1)(d) disposing of litter up to 50L (general)	21
Section 30(9) fail to comply with abatement notice	6

A total of nine nuisance abatement notices were issued during the reporting period, comprising two notices relating to animals and seven notices relating to insanitary conditions on properties.

One offence relating to littering was successfully prosecuted under the Act. No civil penalties were negotiated under Section 34 of the Act, and the Council did not apply to the Court for any civil penalty orders under Section 34 during the reporting period.

Our workforce

The City of Playford is focused on building sustainable foundations and places the community at the heart of everything we do. We provide a supportive and collaborative environment where employees feel engaged and connected to the work of the organisation, to each other and the community.



Our workforce

Our Workforce

Strategic Aspiration

Our Strategic Aspiration is to support and foster the development of a workplace environment where all employees feel engaged and connected to the work of the organisation, to each other and the community.

Foundation Principles

The way we use our knowledge, skills and experience is based on three foundation principles – **Full Disclosure, Do No Harm** and **Attend to the Needs of Others**.

- **Full Disclosure** means no surprises. Share the right information, with the right people, at the right time, so we can all do our jobs well. Talk about the risks, as well as all the opportunities. It's not about sharing everything with everyone but using your judgement to ensure all stakeholders have the information they need, when they need it.
- **Do No Harm**. Do no physical or psychological harm. This means to people, but also extends to our assets, environment, and our community. Be honest, respectful, and ethical.
- **Attend to the Needs of Others** means taking pride and diligence in our work, and understanding the impact our contribution has on teams, the organisation and our community. When we attend to the needs of others, we care about delivering community value and quality outcomes which consider how everybody is impacted and sets ourselves, our teammates and our community up for success.

Workforce Profile

As of 30 June 2026, City of Playford employed 495 people from a broad demographic base. The headcount by position status, gender and full-time equivalents (FTE) are as follows:

Status	Male	Female	Intersex or Indeterminate	Total Headcount	FTE
On-going Full Time	219	121	0	340	340.0
On-going Part Time	7	47	0	54	35.83
Fixed Term Contract Full Time	25	29	0	54	54
Fixed Term Contract Part Time	5	16	0	21	13.39
Casual	7	18	1	26	0
Total	**263**	**231**	**1**	**495**	**443.22**

Our workforce

The Leadership Team consisted of the Chief Executive Officer, three General Managers and 53 Managers responsible for leading our teams in delivering positive customer outcomes for the Playford Community.

Employee Categories	Male	Female	Intersex or Indeterminate	Total	FTE
CEO	1	0	0	1	1.0
General Managers	2	1	0	3	3.0
Senior Managers	6	7	0	13	13
Managers	21	19	0	40	39.78
Other Staff	233	204	1	438	386.44
Totals	**263**	**231**	**1**	**495**	**443.22**

Executive Team Remuneration

Executive Team	Salary at 30 June 2026
Chief Executive Officer (CEO) – 1 male	$326,732
General Managers – 2 male; 1 female	$267,951

- Senior management remuneration, which includes the Executive Team, may include vehicle arrangements in accordance with Council's Motor Vehicle Fleet Management Procedure. This may include a fully maintained vehicle, novated lease vehicle, or access to a Council vehicle for private use, with any applicable vehicle costs included in or deducted from the employee's total remuneration package. Where a Council vehicle is available for private use, it may also be used as a pool vehicle by authorised staff and volunteers during business hours.
- The Executive Team are provided with devices such as mobile phones, tablets, and laptops as work tools in accordance with Council's ICT Acceptable Use Procedure.
- No bonuses or incentive payments are paid to any member of staff or management.

Our workforce



SAM GREEN

Chief Executive Officer

The Chief Executive Officer, in partnership with the Mayor and Councillors, is responsible for leading, managing, and implementing efficient and effective services for the community. The CEO provides leadership and direction on behalf of Council that fosters a positive organisational culture, ensures statutory and governance obligations are met, and drives the financial sustainability of Council through strategic and operational planning.

Key areas of responsibility include: customer service leadership, governance and statutory compliance, financial sustainability and strategic planning, people and culture, stakeholder advocacy, and collaboration with the Mayor and Councillors.



DALE WELSH

General Manager City Assets

The General Manager City Assets is responsible for the management of Council's asset portfolio and the program delivery of key strategic projects. This role ensures that the city's assets and infrastructure support a growing community while contributing to Playford's long-term sustainability and liveability.

Key areas of responsibility include: parks, playgrounds, sports grounds, streetscapes, cycling and walking trails, fleet management, infrastructure asset management, property portfolios and development of the Elizabeth CBD.

Assets and Delivery

Asset Operations

City Operations

City Plans

City Property



LUKE CULHANE

General Manager Corporate Services

The General Manager Corporate Services oversees a diverse portfolio that supports both internal operations and external stakeholders in delivering Council's strategic objectives. This role leads the delivery of corporate functions that ensure organisational sustainability and effective planning for future growth.
Key areas of responsibility include: financial services, corporate planning, governance and compliance, information and technology, organisational development and community engagement and experience.

Community Engagement and Experience

Financial Services

Organisational Development

Information, Technology and Governance



TINA HUDSON

General Manager City Services

The General Manager City Services leads the delivery of a wide range of community-facing services that enhance social inclusion, support development, and strengthen the local economy. This role ensures services respond to community needs while promoting connection, wellbeing and sustainable growth.
Key areas of responsibility include: community development and social inclusion programs, aged care services, library services, youth programs, volunteering, civic events and sponsorship, development and regulatory services, and economic development support for local businesses.

Regulatory and Community Safety

Development Services

Business and Activation

Families and Young People

Ageing and Inclusion

Our workforce

Diversity and Inclusion

City of Playford is committed to being an inclusive workplace and increasing representation of people with disability, Aboriginal and Torres Strait Islander people, people from culturally and linguistically diverse backgrounds, and gender and sexuality diversity within our workforce.

Learning and Development

A robust learning and development program helps to ensure that employees can competently and safely deliver services to our community. Managers and their team members identify training needs that meet mandatory requirements as well as provide role-specific professional development throughout the year.

Programs like the Local Government Management Challenge, and qualifications such as Certificates in Horticulture, Arboriculture, and Civil Construction helped to upskill team members from across the organisation.

Work Health and Safety (WHS)

City of Playford continue to prioritise the health, safety and wellbeing of workers, with efforts recognised through the LGA Mutual Awards for the delivery of a range of WHS initiatives including Safe Work Month 2025, training programs for new and existing staff, and implementation of WorkSafe Guardian technology for remote and isolated workers.

Risk Management

Risk management continued to be a key focus throughout 2025/26, with regular reviews of the Strategic Risk Register ensuring strategic risks remained current, relevant and aligned with organisational objectives. Operational risks were also reviewed across the business, with a focus on departmental priorities and emerging risks. Improvements to risk management tools and processes supported more consistent and effective project and event risk assessments, strengthening risk-informed decision-making across the organisation.

Through these ongoing initiatives, the City of Playford continues to embed a proactive risk culture that supports organisational performance, safeguards community outcomes and enables the delivery of strategic priorities with confidence.

Our workforce

Travel

A summary of interstate and international travel undertaken by Council employees in 2025/26 is shown below:

Travel	Cost
Urban95 Academy Residency (*London)*	$7,834.28
NGAA Conference (*Perth)*	$3,362.18
Pathway Conference (*Sydney)*	$1,946.65
Study Tour – Holmes Dyer (*Brisbane)*	$1,189.56
Study Tour – Tennis Facility (*Sydney)*	$2,404.65
Total	**$16,737.32**

Gifts

The provision of gifts under Council's Employee Recognition Policy and Procedure ceased from Wednesday 7 June 2023.

Looking forward

Council's 2026/27 Annual Business Plan and Budget outlines the services, projects and programs Council will deliver in the year ahead.



Looking forward

2026/27 Annual Business Plan and Budget

The 2026/27 Annual Business Plan and Budget (ABP) was adopted by Council on 16 June 2026, and sets a steady course for the year ahead, continuing to deliver the services and infrastructure our community relies on.

As the centre of growth in South Australia, we continue to welcome additional residents, bringing energy, diversity and opportunity. With that growth comes an increased demand on our roads, parks, services and infrastructure. Our responsibility is clear – to support both our growing and established communities while planning for the future.

This year's plan maintains a strong focus on essential services that keep our city running day to day – from waste collection and road maintenance to libraries, parks and community programs. We are also delivering the infrastructure our growing community needs, including improved roads and intersections, expanded sporting facilities, and upgrades to streetscapes and open spaces.

We remain focused on completing projects already underway while continuing to plan for the needs of our growing community.

A 3.5 per cent increase in rate revenue for the year ensures we can deliver the existing services and programs our community values and provide a range of new projects and improved services. The budget also covers rising costs and contributes to long-term financial sustainability.

Measures and Targets

Section 123 of the *Local Government Act 1999* states that the Annual Business Plan must include the measures (financial and non-financial) that the council intends to assess the performance of council against its objectives over the financial year. Council has a strong focus on engaging with our community and customers to understand their experience of us and gather feedback and insights to help measure our performance and improve service delivery. Council monitors its performance in several ways to ensure we are on track to meet the objectives of our Strategic Plan.

In 2026/27 the **Playford Community Survey** will again be used to capture the sentiment, perception, and performance of Council. The results will be used to inform and guide decision-making and ensure up-to-date feedback from the community is considered as part of our planning.

Looking forward

Financial Indicators are used to measure Council's financial sustainability. The target and budgeted outcomes are outlined in the table below:

Financial Indicator	Explanation	Target	2025/26 Revised Budget	2026/27 Budget	Projected 5 Year Average
Operating Surplus Ratio	This ratio gives an indication of Councils ability to service its operations from expected income, while maintaining long term financial sustainability.	Between 1% and 10%	6.7%	3.3%	4.0%
Structural Surplus Ratio	This ratio gives an indication of Council's ability to service its operations from expected income excluding one-off items that are not recurrent in nature, while maintaining long-term financial sustainability.	Between 1% and 4%	1.1%	0.7%	0.9%
Cash Flow from Operations Ratio	This ratio measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	Between 90% and 110%	115.8%	124.4%	143.3%
Asset Renewal Funding Ratio	This ratio shows whether or not Council is replacing assets at the rate as required in the Strategic Asset Management Plan.	Between 90% and 110%	111.4%	116.5%	103.3%
Net Financial Liabilities Ratio	This ratio shows the extent to which Council is managing its debt.	Between 50% and 160%	69.4%	89.3%	69.2%
Interest Expense Ratio	This ratio shows how much discretionary income is used to pay interest on borrowings	Between 0% and 8%	5.0%	3.5%	2.5%

Legislative check list

This check list incorporates annual reporting requirements set out in the *Local Government Act 1999* and other relevant Acts and statutory instruments.



Legislative check list

Legislative Checklist

The City of Playford Annual Report has been developed in line with the *Local Government Act 1999* and *Local Government (General) Regulations 2013*. The checklist below identifies the relevant sections of the Act(s) and the corresponding page number(s) in the Report.

Legislative Requirement	Page Reference
Representation quota *Schedule 4, Clause 1, Local Government Act 1999 (mandatory)* *(h) a statement of—* *(i) the council's representation quota; and* *(ii) the average representation quota for councils of a similar size and type (taking into account various factors prescribed by the regulations); and* *(iii) when the council is next required to conduct a review under Chapter 3 Part 1 Division 2;* Schedule 4, Clause 3 defines **representation quota** for the purpose of the annual report requirements as follows: ***Representation quota** for a council is an amount ascertained by dividing the number of electors for the area of the council (as at the last closing date under the Local Government (Elections) Act 1999) by the number of members who constitute the council (ignoring any fractions resulting from the division and expressed as a quota).*	Page 41 – Council Members and Representation
Strategic Management Plans *Schedule 4, Clause 2, Local Government Act 1999 (mandatory)* *(a) the council's performance in implementing its strategic management plans during the relevant financial year, and the council's projections and targets under its plans for the next financial year;* *(ab) the council's performance against its annual business plan for the relevant financial year;*	Page 12 – Year in Review Page 35 – Measuring our Performance
Council Member content *Schedule 4, Clause 1, Local Government Act 1999 (mandatory)* *(f) information on allowances paid to members of the council or a council committee;* **Note** – this includes allowances paid to members of the Audit Committee and other committees established under section 41 of the *Local Government Act 1999*. *Schedule 4, Clause 2, Local Government Act 1999 (mandatory)* *(ca) the training and development activities for members of the council during the relevant financial year;* *Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)* *(b) a summary of the details (including the cost) of any interstate and international travel (excluding prescribed interstate travel) undertaken by members of the council during the relevant financial year funded in whole or in part by the council;*	Page 42 – Council Member Allowances and Benefits Page 60 – Training and Development Page 62 – Travel and Gifts

Legislative check list

Regulation 35(2), Local Government (General) Regulations 2013 (mandatory) *(d) a summary of the details (including the cost) of any gifts above the value of $50 provided to members of the council during the relevant financial year funded in whole or in part by the council;* Regulation 35(3) provides that gift includes hospitality.	
Management and Staffing *Schedule 4, Clause 1, Local Government Act 1999 (mandatory)* *(g) information on the number of senior executive officers and information on the kinds of allowances, bonuses and benefits that are made available to those officers as part of a salary package;* *Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)* *(c) a summary of the details (including the cost) of any interstate and international travel (excluding prescribed interstate travel) undertaken by employees of the council during the relevant financial year funded in whole or in part by the council;* *Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)* *(d) a summary of the details (including the cost) of any gifts above the value of $50 provided to employees of the council during the relevant financial year funded in whole or in part by the council;* *Regulation 35(3) provides that gift includes hospitality.*	Page 71/72 – Workforce and Remuneration Profile Page 75 – Travel and Gifts
Internal review of Council actions *Schedule 4, Clause 1, Local Government Act 1999 (mandatory)* *(3) other material prescribed by the regulations;* **Regulation 35(2), *Local Government (General) Regulations 2013*** • *the report required under section 270(8) of the Act;* Section 270(8) of the *Local Government Act 1999* provides: *(8) A council must, on an annual basis, initiate and consider a report that relates to—* *(a) the number of applications for review made under this section; and* *(b) the kinds of matters to which the applications relate; and* *(c) the outcome of applications under this section; and* *(d) such other matters as may be prescribed by the regulations.*	Page 60 – Internal Review of a Council Decision (Section 270 Review)
Schedule 4, Clause 1, Local Government Act 1999 (mandatory) *Pursuant to section 126(9) of the Local Government Act, a council must ensure that the annual report of its audit and risk committee is included in its annual report.*	Appendix 2

Legislative check list

Community land and Council facilities *Schedule 4, Clause 2, Local Government Act 1999 (mandatory)* *(e) the progress of the council in preparing or finalising any management plans for community land required under Chapter 11;*	Page 66 – Community Land
Local Nuisance and Litter Control Act and Regulations *Schedule 4, Clause 1, Local Government Act 1999 (mandatory)* *(j) other information to be included in the annual report under this or another Act.* **Section 8 of the *Local Nuisance and Litter Control Act 2016.*** *A council must, in its annual report prepared pursuant to section 131 of the Local Government Act 1999 in relation to a particular financial year, include details of the performance by the council during that year of functions conferred on it under this Act.* **Regulation 5 of the *Local Nuisance and Litter Control Regulations 2017*** *For the purposes of section 8 of the Act, a council's annual report should include details of—* *(a) the number of complaints of local nuisance or littering received by the council; and* *(b) the number and nature of—* *(i) offences under the Act that were expiated; and* *(ii) offences under the Act that were prosecuted; and* *(iii) nuisance abatement notices or litter abatement notices issued; and* *(iv) civil penalties negotiated under section 34 of the Act; and* *(v) applications by the council to the Court for orders for civil penalties under section 34 of the Act and the number of orders made by the Court on those applications; and* *(c) any other functions performed by the council under the Act.*	Page 69 – Local Nuisance and Litter Control Act Regulations
Confidentiality *Schedule 4, Clause 1, Local Government Act 1999 (mandatory)* *(ga) a report on the use of sections 90(2) and 91(7) by the council and its council committees containing the information required by the regulations;* Regulation 35(1), *Local Government (General) Regulations 2013* provides the following information to be reported: *(a) in the case of a report on the use of section 90(2) of the Act, the following information is required:* *(i) the total number of orders made under that subsection in the financial year;* *(ii) the date and subject of each order within the ambit of subparagraph (i);* *(iii) in relation to each paragraph ((a) to (o)) of section 90(3) of the Act—the number of times in the financial year that an order made under section 90(2) was made on the basis that the information or matter fell within the ambit of the paragraph; and* *(b) in the case of a report on the use of section 91(7) of the Act, the following*	Page 46 – Confidentiality

Legislative check list

information is required: *(i) the total number of orders made under that subsection in the financial year;* *(ii) the number of orders made under that subsection that expired, ceased to apply or were revoked during the financial year;* *(iii) the number of orders made under that subsection that remained operative at the end of the financial year (but not including orders made before 15 November 2010);* *(iv) the date and subject of each order within the ambit of subparagraph (i) or (iii).*	
Freedom of Information Statements *Schedule 4, Clause 1, Local Government Act 1999 (mandatory)*[11] *(gb) a report on the applications made to the council under the Freedom of Information Act 1991 during the relevant financial year containing the information required by the regulations;* Separate to the requirement to report on the number of applications received, Section 9(1a) of the *Freedom of Information Act 1991* requires councils to publish a freedom of information statement, at intervals of not more than 12 months. Regulation 5 of the *Freedom of Information (General) Regulations 2017* provides that an information must be published in one or both of the following ways: • in the annual report of the agency; • on a website maintained by the agency. Section 9(2) and (3) of the *Freedom of Information Act 1991* provide the following requirements for inclusion in an information statement: *(2) An information statement must contain:* *(a) a description of the structure and functions of the agency (including of any board, committee or other body constituted by two or more persons that is part of the agency or has been established for the purpose of advising the agency and whose meetings are open to the public or the minutes of whose meetings are available for public inspection); and* *(b) a description of the ways in which the functions (including, in particular, the decision-making functions) of the agency affect members of the public; and* *(c) a description of any arrangements that exist to enable members of the public to participate in the formulation of the agency's policy and the exercise of the agency's functions; and* *(d) a description of the various kinds of documents that are usually held by the agency, including—* *(i) a description of the various kinds of documents that are available for inspection at the agency (whether as part of a public register or otherwise) in accordance with the provisions of a legislative instrument other than this Act, whether or not inspection of any such document is subject to a fee or charge; and* *(ii) a description of the various kinds of documents that are available for purchase from the agency; and* *(iii) a description of the various kinds of documents that are available from the agency free of charge; and* *(e) a description of the arrangements that exist to enable a member of the public to obtain access to the agency's documents and to seek amendment of the*	Page 66 – Freedom of Information

Legislative check list

agency's records concerning his or her personal affairs; and *(f) a description of the procedures of the agency in relation to the giving of access to the agency's documents and to the amendment of the agency's records concerning the personal affairs of a member of the public, including— (i) the designation of the officer or officers to whom inquiries should be made; and (ii) the address or addresses at which applications under this Act should be lodged.* *(3) An information statement—* *(a) must identify each of the agency's policy documents; and* *(c) must specify the designation of the officer or officers to whom inquiries concerning the procedures for inspecting and purchasing the agency's policy documents should be made; and* *(d) must specify the address or addresses at which, and the times during which, the agency's policy documents may be inspected and purchased.* *(4) Nothing in this section requires the publication of information if its inclusion in a document would result in the document being an exempt document.*	
National Competition Policy *Government Business Enterprises (Competition) Act 1996/Revised Clause 7 Statement (mandatory)* *(j) other information to be included in the annual report under this or another Act.* By virtue of the *Government Business Enterprise (Competition) Act 1996*, the Revised Clause 7 *Statement on the application of competition principles to Local Government under the Competition Principles Agreement (September 2002)*, applies to council. The Revised Clause 7 Statement requires councils to: *…include in its annual report, wherever relevant, information in relation to:* - *the commencement or cessation of significant business activities controlled by the agency;* - *the competitive neutrality measure applied to each significant business activity controlled by the agency;* - *the review and reform of by-laws which restrict competition, including proposals for new by-laws;* - *complaints received alleging a breach of competitive neutrality principles by the agency;* - *the structural reform of public monopolies.* *The information included in the annual report may be in summary form*	Page 64 – National Competition Policy
List of documents available to the public *Schedule 4, Clause 1, Local Government Act 1999 (mandatory)* *(b) a list of the registers that are required to be kept under this Act or the Local Government (Elections) Act 1999;* *(c) a list of the codes of conduct or practice required under this Act or the Local Government (Elections) Act 1999;*	Page 61 – Registers, Codes and Policies
Budget and financial reports *Section 131, Local Government Act 1999 (mandatory)* *(1a) The annual report must include the amount of legal costs incurred by the council in the relevant financial year.*	Page 65 – Legal Costs

Legislative check list

Schedule 4, Clause 1, Local Government Act 1999 (mandatory) *(a) a copy of the audited financial statements of the council for the relevant financial year;* *Schedule 4, Clause 2, Local Government Act 1999 (mandatory)* *(b) the extent to which activities of the council have been subjected to competitive tender or other measures to ensure services are delivered cost-effectively, and the extent (if any) to which the council has pursued policies for purchasing local goods and services;* *Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)* *(f) a statement of the total amount of expenditure incurred using credit cards provided by the council for use by members or employees of the council during the relevant financial year.*	Appendix 1 Page 64 – National Competition Policy Page 65 – Credit Card Expenditure
Auditors *Schedule 4, Clause 1, Local Government Act 1999 (mandatory)* *(j) other information to be included in the annual report under this or another Act.* **Section 128(9) of the *Local Government Act 1999*** The information required by section 128(9) of the Local Government Act concerning the council auditor *(9)(a) information on the remuneration payable to its auditor for work performed during the relevant financial year, distinguishing between—* *(i) remuneration payable for the annual audit of the council's financial statements; and* *(ii) other remuneration;* *(9)(b) if a person ceased to be the auditor of the council during the relevant financial year, other than by virtue of the expiration of his or her term of appointment and not being reappointed to the office—the reason or reasons why the appointment of the council's auditor came to an end.*	Page 65 – Auditors Payment
Subsidiaries *Schedule 4, Clause 1, Local Government Act 1999 (mandatory)* *(ha) the annual report of any subsidiary received by the council under Schedule 2 for the relevant financial year;* **Schedule 2, *Local Government Act 1999*** **Clause 12** *(1) A subsidiary must, at the request of the council, report to the council on any matter, and on any basis, specified by the council.* *(2) A subsidiary must, on or before a day determined by the council, furnish to the council a report on the work and operations of the subsidiary for the preceding financial year.* *(3) A report under subclause (2) must—* *(a) incorporate the audited financial statements of the subsidiary for the relevant financial year; and*	Appendices 3 & 4

Legislative check list

(b) contain any other information or report required by the council or prescribed by the regulations. *(4) A report under subclause (2) must be incorporated into the annual report of the council.* **Clause 28** *(1) A regional subsidiary must, on or before a day determined by the constituent councils, furnish to the constituent councils a report on the work and operations of the subsidiary for the preceding financial year.* *(2) A report under subclause (1) must—* *(a) incorporate the audited financial statements of the subsidiary for the relevant financial year; and* *(b) contain any other information or report required by the council or prescribed by the regulations.* *(3) A report under subclause (1) must be incorporated into the annual report of each constituent council.*	

Appendices

1. City of Playford General Purpose Financial Statements 2025/26
2. City of Playford Corporate Governance Committee Annual Report 2025/26
3. Northern Adelaide Waste Management Authority (NAWMA) Annual Report 2025/26
4. Gawler River Floodplain Management Authority (GRFMA) Annual Report 2025/26



Appendices

1 City of Playford General Purpose Financial Statements 2025/26

To be added once adopted by Council

2 City of Playford Corporate Governance Committee Annual Report 2025/26

To be added once adopted by Council

3 Northern Adelaide Waste Management Authority (NAWMA) Annual Report 2025/26

To be added once received

4 Gawler River Floodplain Management Authority (GRFMA) Annual Report 2025/26

To be added once received

14.4 AMENDMENT TO DELEGATIONS REGISTER

Responsible Executive Manager : Sam Green

Report Author : Skye Burbidge

Delegated Authority : Matters which cannot be delegated to a Committee or Staff

Attachments :

1⇩. Instrument A - Instrument of Delegation under the Planning Development and Infrastructure Act 2016
2⇩. Instrument B - Instrument of Delegation Under the Planning, Development and Infrastrucutre Act 2016
3⇩. Liquor Licensing Act 1997
4⇩. Local Nuisance and Litter Control Act 2016
5⇩. Local Government Act 1999

PURPOSE

To provide Council with an opportunity to review new delegations and updates to existing delegations to maintain compliance with legislative amendments and requirements under relevant Acts and regulations.

STAFF RECOMMENDATION

The Council makes the following amendments to its Delegations Register:

1. Delegations made under the *Liquor Licensing Act 1997, Local Nuisance and Litter Control Act 2016,* and the *Local Government Act 1999* (the Act).

   1.1. In accordance with Section 44(1) of the Act, Council endorse the following variations to Council's delegations made to the person occupying the position of Chief Executive Officer:

   - *Liquor Licensing Act 1997* (Attachment 3)
   - *Local Nuisance and Litter Control Act 2016* (Attachment 4)
   - *Local Government Act 1999* (Attachment 5)

   In exercise of the power contained in Section 44 of the Act, the powers and functions under the above Acts and specified in Attachments 3, 4 & 5 of the report titled 'Amendment to Delegations Register' are hereby delegated on this day, 27 October 2026, to the person occupying the position of Chief Executive Officer, (or person acting in the above mentioned position) except where otherwise indicated herein or within Attachments 3, 4 & 5 subject to the conditions and/or limitations specified herein or within Attachments 3, 4 & 5.

   1.2. Such powers and functions may be further delegated by the Chief Executive Officer in accordance with Sections 44(4)(b) and 101 of the Act as the Chief Executive Officer sees fit, unless otherwise indicated herein or in Attachments 3, 4 & 5.

2. Delegations made under the *Planning, Development and Infrastructure Act 2016*.

   2.1. In exercise of the power contained in Section 100 of the *Planning, Development and Infrastructure Act 2016* the powers and functions under *the Planning, Development and Infrastructure Act 2016* and as specified in Attachments 1 & 2 of the report titled 'Amendment to Delegations Register' are hereby delegated on this day 27 October

2026, to the person occupying the position of Chief Executive Officer (or person acting in the above mentioned position) except where otherwise indicated herein or within Attachments 1 & 2, subject to the conditions and/or limitations specified herein or within Attachments 1 & 2.

- Instrument A - Instrument of Delegation under the *Planning, Development and Infrastructure Act 2016* (Attachment 1)

- Instrument B – Instrument of Delegation Under the *Planning, Development and Infrastructure Act 2016* (Attachment 2)

2.2. Such powers and functions may be further delegated by the Chief Executive Officer in accordance with Section 100(2)(c) of the *Planning, Development and Infrastructure Act 2016* as the Chief Executive Officer sees fit, unless otherwise indicated herein or within Attachments 1 & 2.

3. That the Instruments of Delegation marked Attachments 1, 2, 3, 4 & 5 be included in the Delegations Register.

COMMITTEE RECOMMENDATION **6726**

The Council makes the following amendments to its Delegations Register:

1. Delegations made under the *Liquor Licensing Act 1997, Local Nuisance and Litter Control Act 2016,* and the *Local Government Act 1999* (the Act).

1.1. In accordance with Section 44(1) of the Act, Council endorse the following variations to Council's delegations made to the person occupying the position of Chief Executive Officer:

- ***Liquor Licensing Act 1997* (Attachment 3)**
- ***Local Nuisance and Litter Control Act 2016* (Attachment 4)**
- ***Local Government Act 1999* (Attachment 5)**

In exercise of the power contained in Section 44 of the Act, the powers and functions under the above Acts and specified in Attachments 3, 4 & 5 of the report titled 'Amendment to Delegations Register' are hereby delegated on this day, 27 October 2026, to the person occupying the position of Chief Executive Officer, (or person acting in the above mentioned position) except where otherwise indicated herein or within Attachments 3, 4 & 5 subject to the conditions and/or limitations specified herein or within Attachments 3, 4 & 5.

1.2. Such powers and functions may be further delegated by the Chief Executive Officer in accordance with Sections 44(4)(b) and 101 of the Act as the Chief Executive Officer sees fit, unless otherwise indicated herein or in Attachments 3, 4 & 5.

2. Delegations made under the *Planning, Development and Infrastructure Act 2016*.

2.1. In exercise of the power contained in Section 100 of the *Planning, Development and Infrastructure Act 2016* the powers and functions under *the Planning, Development and Infrastructure Act 2016* and as specified in Attachments 1 & 2 of the report titled 'Amendment to Delegations Register' are hereby delegated on this day 27 October 2026, to the person occupying the

position of Chief Executive Officer (or person acting in the above mentioned position) except where otherwise indicated herein or within Attachments 1 & 2, subject to the conditions and/or limitations specified herein or within Attachments 1 & 2.

- **Instrument A - Instrument of Delegation under the *Planning, Development and Infrastructure Act 2016* (Attachment 1)**
- **Instrument B – Instrument of Delegation Under the *Planning, Development and Infrastructure Act 2016* (Attachment 2)**

2.2. Such powers and functions may be further delegated by the Chief Executive Officer in accordance with Section 100(2)(c) of the *Planning, Development and Infrastructure Act 2016* as the Chief Executive Officer sees fit, unless otherwise indicated herein or within Attachments 1 & 2.

3. That the Instruments of Delegation marked Attachments 1, 2, 3, 4 & 5 be included in the Delegations Register.

EXECUTIVE SUMMARY

Amendments to the delegations provided for in the relevant Acts applicable to Local Government are released through the Local Government Association (LGA). The attachments provided are the latest amendments received from the LGA.

A review of delegations is required to be undertaken by Council in accordance with Section 44(6a) of the Act where there have been changes to relevant legislation. Amendments to the Delegations Register cannot be delegated to the Chief Executive Officer (CEO).

1. BACKGROUND

Councils delegate powers and functions under Section 44 of the Act to enable nominated positions to act on behalf of Council in relation to the specific matters delegated. Delegating powers facilitates the effective and efficient day to day operations and decision-making processes of the Council. Delegations do not remove the power of the Council as an elected and governing body to make decisions on the matters they choose to delegate.

While Council may choose to review its delegations at any time, from time-to-time legislation upon which Council's delegations are based on may change. In turn, this requires Council to review its relevant delegations. This report covers the latest amendments that have been released through the LGA since the previous review of delegations in May 2026.

2. RELEVANCE TO STRATEGIC PLAN

Decision-making filter: We will ensure we meet our legislative requirements and legal obligations.

The review and amendment of Council's Delegations Register assist all business areas to effectively manage delegations and authorisations whilst maintaining legislative compliance.

3. PUBLIC CONSULTATION

There is no requirement to consult the public on this matter.

4. DISCUSSION

This latest round of delegation updates from the LGA apply to several different Acts, with new and changed provisions included. A breakdown of each Act and their updates have been provided below:

4.1 *Liquor Licensing Act 1997* (Attachment 3)

This Act has one (1) minor grammatical change to Section 106(2)(b). Wording has amended from:

'lodge a complaint under section 106(1) regarding unduly offensive, annoying, disturbing or inconvenient activity noise or behaviour relating to licensed premises'

to:

'lodge a complaint under Section 16(2)(b) regarding unduly, offensive, annoying or disturbing noise or behaviour from persons at or making their way to or from or entertainment at licensed premises'.

4.2 *Local Nuisance and Litter Control Act 2016* (Attachment 4)

Contains 25 new provisions and two changed provisions.

- The new provisions are under Sections 19, 22, 30, 30A and 31.
- Section 19 – Exemptions from application of Section 18 (causing local nuisance), seven new provisions
- Section 22 – Disposing of litter, four new provisions
- Section 30 – Nuisance and litter abatement notices, six new provisions
- Section 30A – Registration of nuisance abatement notice in relation to land, five new provisions
- Section 31 – Action on non-compliance with notice, two new provisions
- Section 40 – Statutory declarations, one new provision

The two changed provisions are under Section 19 with minor grammatical changes (refer to Attachment 4)

4.3 *Local Government Act 1999* (Attachment 5)

- Section 55B(6) – Apply to SACAT for an order disqualifying a member of the council from the office of the member under the *Local Government Act 1999*
    - A numerical change has occurred for Section 55B(6) which is now Section 55B(5)

4.4 Instrument A – Instrument of Delegation under the *Planning, Development and Infrastructure Act 2016* (Attachment 1)

Instrument A delegations have two new provisions and 11 changed provisions. The changed provisions are only updates to the delegation source, with the new provisions as follows:

- State Planning Commission Practice Direction 4 – Restricted Development Clause 7 (5)

107. How the Commission will Proceed with Assessment of Restricted Development

107.1 The power pursuant to clause 7(5) of the State Planning Commission Practice Direction 4 – Restricted Development (PD4) to provide comments or a report to the Commission.

- State Planning Commission Practice Direction 18 - Outline Consent Clause 5(1)(b):

115. The power pursuant to clause 5(1)(b) of the State Planning Commission Practice Direction 18 – Outline Consent (PD18) to provide advice to an applicant that if the application were to be made for planning consent, the council would request the Minister to give notice under Section 94(1)(g) of the PDI Act.

- The 11 changed provisions have all had the Regulations, Planning & Design Code, and Practice Directions added as a delegation source.

4.5 Instrument B – Instrument of Delegation under the *Planning, Development and Infrastructure Act 2016* (Attachment 2)

Instrument B delegations have two new provisions added.

- S192(18) – 15. Land Management Agreements

15.1 The power pursuant to Section 192(18) of the PDI Act to take into account the existence of an agreement under Section 192 of the PDI Act when assessing an application for a development authorisation under the PDI Act.

- Clause 6(3)(b) – 35 Responsibility to Undertake Notification

35.1 The power pursuant to clause 6(3)(b) of the State Planning Commission Practice Direction – 3 (Notification of Performance Assessed Development Applications) 2019 (PD3) to determine the relevant fee as being appropriate to cover the relevant authority's reasonable costs in giving public notice of the application under Section 107(3)(a)(ii) of the PDI Act.

5. OPTIONS

Recommendation

The Council makes the following amendments to its Delegations Register:

4. Delegations made under the *Liquor Licensing Act 1997, Local Nuisance and Litter Control Act 2016,* and the *Local Government Act 1999* (the Act).

4.1. In accordance with Section 44(1) of the Act, Council endorse the following variations to Council's delegations made to the person occupying the position of Chief Executive Officer:

- *Liquor Licensing Act 1997* (Attachment 3)
- *Local Nuisance and Litter Control Act 2016* (Attachment 4)
- *Local Government Act 1999* (Attachment 5)

In exercise of the power contained in Section 44 of the Act, the powers and functions under the above Acts and specified in Attachments 3, 4 & 5 of the report titled 'Amendment to Delegations Register' are hereby delegated on this day, 27 October 2026, to the person occupying the position of Chief Executive Officer, (or person acting in the above mentioned position) except where otherwise indicated herein or within Attachments 3, 4 & 5 subject to the conditions and/or limitations specified herein or within Attachments 3, 4 & 5.

4.2. Such powers and functions may be further delegated by the Chief Executive Officer in accordance with Sections 44(4)(b) and 101 of the Act as the Chief Executive Officer sees fit, unless otherwise indicated herein or in Attachments 3, 4 & 5.

5. Delegations made under the *Planning, Development and Infrastructure Act 2016*.

5.1. In exercise of the power contained in Section 100 of the *Planning, Development and Infrastructure Act 2016* the powers and functions under *the Planning, Development and Infrastructure Act 2016* and as specified in Attachments 1 & 2 of the report titled 'Amendment to Delegations Register' are hereby delegated on this day 27 October 2026, to the person occupying the position of Chief Executive Officer (or person acting in the above mentioned position) except where otherwise indicated herein or within Attachments 1 & 2, subject to the conditions and/or limitations specified herein or within Attachments 1 & 2.

- Instrument A - Instrument of Delegation under the *Planning, Development and Infrastructure Act 2016* (Attachment 1)

- Instrument B – Instrument of Delegation Under the *Planning, Development and Infrastructure Act 2016* (Attachment 2)

5.2. Such powers and functions may be further delegated by the Chief Executive Officer in accordance with Section 100(2)(c) of the *Planning, Development and Infrastructure Act 2016* as the Chief Executive Officer sees fit, unless otherwise indicated herein or within Attachments 1 & 2.

6. That the Instruments of Delegation marked Attachments 1, 2, 3, 4 & 5 be included in the Delegations Register.

Option 2

Council makes the following amendments to its Delegations Register:

1. Delegations made under the *Liquor Licensing Act 1997, Local Nuisance and Litter Control Act 2016,* and the *Local Government Act 1999* (the Act).

1.1. In accordance with Section 44(1) of the *Local Government Act 1999*, Council endorses the following variations to Council's delegations made to the person occupying the Office of Chief Executive Officer with the following amendments:

- *Liquor Licensing Act 1997* (Attachment 3)
  - _____
  - _____
  - _____

- *Local Nuisance and Litter Control Act 2016* (Attachment 4)
    - _____
    - _____
    - _____

- *Local Government Act 1999* (Attachment 5)
    - _____
    - _____
    - _____

In exercise of the power contained in Section 44 of the *Local Government Act 1999,* the powers and functions under the above Acts as amended and specified in Attachments 3, 4 & 5 of the report titled 'Amendment to Delegations Register' are hereby delegated on this day 27 October 2026, to the person occupying the position of Chief Executive Officer, (or person acting in the above mentioned position) except where otherwise indicated herein or within Attachments 3, 4, & 5.

1.2. Such powers and functions may be further delegated by the Chief Executive Officer in accordance with Sections 44(4)(b) and 101 of the *Local Government Act 1999*, as the Chief Executive Officer sees fit, unless otherwise indicated herein or within Attachments 3, 4 & 5.

2. Delegations made under the *Planning, Development and Infrastructure Act 2016*.

2.1. In exercise of the power contained in Section 100 of the *Planning, Development and Infrastructure Act 2016* the powers and functions under the *Planning, Development and Infrastructure Act 2016 or* specified in Attachment 1 & 2 of the report titled 'Amendment to Delegations Register' are hereby delegated on this day 27 October 2026, to the person occupying the position of Chief Executive Officer (or person acting in the above mentioned position) with the following amendments:

- Instrument A - Instrument of Delegation under the *Planning, Development and Infrastructure Act 2016* (Attachment 1)
    - _____
    - _____
    - _____

- Instrument B – Instrument of Delegation under the *Planning, Development and Infrastructure Act 2016* (Attachment 2)
    - _____
    - _____
    - _____

2.2. Such powers and functions may be further delegated by the Chief Executive Officer in accordance with Section 100(2)(c) of the *Planning, Development and Infrastructure Act 2016* as the Chief Executive Officer sees fit, unless otherwise indicated herein or within in Attachment 1 & 2.

3. That the instruments of Delegation marked Attachments 1, 2, 3, 4 & 5 be included in the Delegations Register.

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

Council may delegate powers conferred under legislation, except where delegation is expressly prohibited. Section 44(3) of the Act identifies those decisions that cannot be delegated.

The recommendation seeks Council approval to delegate relevant powers to the CEO. Where powers are delegated, it is standard practice for the CEO to sub-delegate relevant powers to positions that are responsible for the day-to-day operations of these areas.

Risk Appetite

Regulatory Compliance

Council has a zero tolerance for non-compliance with applicable legislation including but not limited to: Local Government Act (LGA) 1999; Independent Commissioner Against Corruption (ICAC) Act 2012; Work Health & Safety (WHS) Act 2012; Environment Protection Act (EPA) 1993; Development Act 1993; Equal Employment Opportunity legislation; and Public Consultation legislation.

This decision supports Council's zero tolerance approach to non-compliance with applicable legislation by ensuring the effective management of delegations and authorisation processes, and by clearly articulating staff responsibilities when exercising statutory powers.

6.1.2 Financial Implications

There are no financial or resource implications.

6.2 Option 2 Analysis

6.2.1 Analysis & Implications of Option 2

This option provides Council the ability to adopt changes to the Delegations Register with amendments as Council deems appropriate. Any provisions that are not delegated to the CEO must be brought before Council for decision.

6.2.2 Financial Implications

It is unlikely that there will be financial or resource implications.

RELIANSYS® DELEGATIONS - EXPORT OF UPDATES BY REGISTER - NEW & CHANGED

INSTRUMENT A - INSTRUMENT OF DELEGATION UNDER THE PLANNING, DEVELOPMENT AND INFRASTRUCTURE ACT 2016, REGULATIONS, PLANNING & DESIGN CODE AND PRACTICE DIRECTIONS OF POWERS OF A COUNCIL AS: A COUNCIL; A DESIGNATED AUTHORITY; A DESIGNATED ENTITY

Note - Exported provisions are separated into NEW and CHANGED groupings, sorted by Delegation Source and Section.

13 AUGUST 2026

NEW Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
853625	State Planning Commission Practice Direction 4 - Restricted Development	clause 7(5)	107. How the Commission will Proceed with Assessment of Restricted Development 107.1 The power pursuant to clause 7(5) of the State Planning Commission Practice Direction 4 – Restricted Development (PD4) to provide comments or a report to the Commission.	Chief Executive Officer	
853626	State Planning Commission Practice Direction 18 Outline Consent	clause 5(1)(b)	115.The power pursuant to clause 5(1)(b) of the State Planning Commission Practice Direction 18 – Outline Consent (PD18) to provide advice to an applicant that if the application were to be made for planning consent, the council would request the Minister to give notice under Section 94(1)(g) of the PDI Act.	Chief Executive Officer	

CHANGED Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
622847	Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning & Design Code and Practice Directions of Powers of a Council as a Council; a Designated Authority; a Designated Entity (Instrument A)	s5(5)(b)	1.Planning Regions and Greater Adelaide 1.1The power pursuant to Section 5(5)(b) of the Planning, Development and Infrastructure Act 2016 (the PDI Act) to make submissions to the Minister on a proposed proclamation under Section 5 of the PDI Act.	Chief Executive Officer	

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
622848	Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning & Design Code and Practice Directions of Powers of a Council as a Council; a Designated Authority; a Designated Entity (Instrument A)	s6(3)(b)	2.Subregions 2.1The power pursuant to Section 6(3)(b) of the PDI Act to make submissions to the Minister on the Minister's proposed course of action.	Chief Executive Officer	
313146	Instrument of Delegation under the Planning, Development and	s35(3)	5.Planning Agreements 5.2The power pursuant to Section 35(3) of the PDI Act to, in a planning agreement, include provisions that outline the purposes of the agreement and the outcomes that the agreement is intended to achieve and to provide for:	Chief Executive Officer	

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Infrastructure Act 2016, Regulations, Planning & Design Code and Practice Directions of Powers of a Council as a Council; a Designated Authority; a Designated Entity (Instrument A)		5.2.1the setting of objectives, priorities and targets for the area covered by the agreement; and		
313147	Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning & Design Code and Practice	s35(3)	5.Planning Agreements 5.2The power pursuant to Section 35(3) of the PDI Act to, in a planning agreement, include provisions that outline the purposes of the agreement and the outcomes that the agreement is intended to achieve and to provide for: 5.2.2the constitution of a joint planning board including, in relation to such a board: 5.2.2.1the membership of the board, being between 3 and 7 members (inclusive); and	Chief Executive Officer	

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Directions of Powers of a Council as a Council; a Designated Authority; a Designated Entity (Instrument A)		5.2.2.2subject to Section 35(4) of the PDI Act, the criteria for membership; and 5.2.2.3the procedures to be followed with respect to the appointment of members; and 5.2.2.4the terms of office of members; and 5.2.2.5conditions of appointment of members, or the method by which those conditions will be determined, and the grounds on which, and the procedures by which, a member may be removed from office; and 5.2.2.6the appointment of deputy members; and 5.2.2.7the procedures of the board; and		
313148	Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning & Design Code and Practice Directions of Powers of a Council as a	s35(3)	5.Planning Agreements 5.2The power pursuant to Section 35(3) of the PDI Act to, in a planning agreement, include provisions that outline the purposes of the agreement and the outcomes that the agreement is intended to achieve and to provide for: 5.2.3the delegation of functions and powers to the joint planning board (including, if appropriate, functions or powers under another Act); and	Chief Executive Officer	

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Council; a Designated Authority; a Designated Entity (Instrument A)				
313149	Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning & Design Code and Practice Directions of Powers of a Council as a Council; a Designated Authority; a Designated Entity	s35(3)	5.Planning Agreements 5.2The power pursuant to Section 35(3) of the PDI Act to, in a planning agreement, include provisions that outline the purposes of the agreement and the outcomes that the agreement is intended to achieve and to provide for: 5.2.4the staffing and other support issues associated with the operations of the joint planning board; and	Chief Executive Officer	

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	(Instrument A)				
313150	Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning & Design Code and Practice Directions of Powers of a Council as a Council; a Designated Authority; a Designated Entity (Instrument A)	s35(3)	5.Planning Agreements 5.2The power pursuant to Section 35(3) of the PDI Act to, in a planning agreement, include provisions that outline the purposes of the agreement and the outcomes that the agreement is intended to achieve and to provide for: 5.2.5financial and resource issues associated with the operations of the joint planning board, including: 5.2.5.1the formulation and implementation of budgets; and 5.2.5.2the proportions in which the parties to the agreement will be responsible for costs and other liabilities associated with the activities of the board; and	Chief Executive Officer	

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
313151	Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning & Design Code and Practice Directions of Powers of a Council as a Council; a Designated Authority; a Designated Entity (Instrument A)	s35(3)	5.Planning Agreements 5.2The power pursuant to Section 35(3) of the PDI Act to, in a planning agreement, include provisions that outline the purposes of the agreement and the outcomes that the agreement is intended to achieve and to provide for: 5.2.6such other matters as the delegate thinks fit.	Chief Executive Officer	
622849	Instrument of Delegation under the Planning, Development and	s41(2)(a)	6.Appointment of Administrator 6.1The power pursuant to Section 41(2)(a) of the PDI Act to make submissions to the Minister on the Minister appointing an administrator under Section 41 of the PDI Act.	Chief Executive Officer	

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Infrastructure Act 2016, Regulations, Planning & Design Code and Practice Directions of Powers of a Council as a Council; a Designated Authority; a Designated Entity (Instrument A)				
622867	Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning & Design Code and Practice	s197(1)(b)	48.Off-setting Contributions 48.1The power pursuant to Section 197(1)(b) of the PDI Act to seek the approval of the Minister to act under Section 197 of the PDI Act.	Chief Executive Officer	

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Directions of Powers of a Council as a Council; a Designated Authority; a Designated Entity (Instrument A)				
622868	Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning & Design Code and Practice Directions of Powers of a Council as a Council; a Designated Authority; a	s197(7)	48. Off-setting Contributions 48.6.1seek the approval of the Minister to vary or wind up a scheme under Section 197 of the PDI Act; and 48.6.2to vary or wind up a scheme under Section 197 of the PDI Act with the approval of the Minister.	Chief Executive Officer	

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Designated Entity (Instrument A)				

RELIANSYS® DELEGATIONS - EXPORT OF UPDATES BY REGISTER - NEW & CHANGED

INSTRUMENT B – INSTRUMENT OF DELEGATION UNDER THE PLANNING, DEVELOPMENT AND INFRASTRUCTURE ACT 2016, REGULATIONS, PLANNING AND DESIGN CODE AND PRACTICE DIRECTIONS OF POWERS OF A COUNCIL AS A RELEVANT AUTHORITY

Note - Exported provisions are separated into NEW and CHANGED groupings, sorted by Delegation Source and Section.

13 AUGUST 2026

NEW Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
853731	Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning and Design Code and Practice Directions of Powers of a Council as a Relevant Authority (Instrument B);	s192(18)	15. Land Management Agreements 15.1The power pursuant to Section 192(18) of the PDI Act to take into account the existence of an agreement under Section 192 of the PDI Act when assessing an application for a development authorisation under the PDI Act.	Chief Executive Officer	
853732	State Planning Commission Practice Direction - 3	clause 6(3)(b)	35.Responsibility to Undertake Notification 35.1The power pursuant to clause 6(3)(b) of the State Planning Commission Practice Direction – 3 (Notification of Performance Assessed Development Applications) 2019 (PD3) to determine the relevant fee as being appropriate to cover the relevant authority's reasonable costs in giving public notice of the application under Section 107(3)(a)(ii) of the PDI Act.	Chief Executive Officer	

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	(Notification of Performance Assessed Development Applications) 2019				

RELIANSYS® DELEGATIONS - EXPORT OF UPDATES BY REGISTER - NEW & CHANGED

LIQUOR LICENSING ACT 1997

Note - Exported provisions are separated into NEW and CHANGED groupings, sorted by Delegation Source and Section.

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CHANGED Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations	Capacity of Council
413692	Liquor Licensing Act 1997	section 106(2)(b)	Lodge a complaint under section 106(1) regarding unduly offensive, annoying or disturbing, noise or behaviour from persons at or making their way to or from, or entertainment at, licensed premises	Chief Executive Officer		council

RELIANSYS® DELEGATIONS - EXPORT OF UPDATES BY REGISTER - NEW & CHANGED

LOCAL NUISANCE AND LITTER CONTROL ACT 2016

Note - Exported provisions are separated into NEW and CHANGED groupings, sorted by Delegation Source and Section.

10 AUGUST 2026

NEW Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations	Capacity of Council
852601	Local Nuisance and Litter Control Act 2016	section 19(2a)	Waive requirement to provide site nuisance management plan if satisfied anticipated adverse effects: •are not reasonably able to be avoided; and •are of limited nature and to form that opinion and be so satisfied	Chief Executive Officer		council
852602	Local Nuisance and Litter Control Act 2016	section 19(3)	Be satisfied applicant's site nuisance management plan sets out measures to prevent, minimise or address anticipated adverse effects	Chief Executive Officer		council
852603	Local Nuisance and Litter Control Act 2016	section 19(4a)	Extend period for which a declaration under section 19 operates	Chief Executive Officer		council
852604	Local Nuisance and Litter	section 19(4b)(a)	Determine manner and form of application for extension of a declaration under section 19	Chief Executive Officer		council

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations	Capacity of Council
	Control Act 2016					
852605	Local Nuisance and Litter Control Act 2016	section 19(4b)(c)	Require any information in connection with an application	Chief Executive Officer		council
852606	Local Nuisance and Litter Control Act 2016	section 19(6)(a)	Determine: •date declaration under section 19 has effect from; and •period declaration under section 19 remains in force	Chief Executive Officer		council
852607	Local Nuisance and Litter Control Act 2016	section 19(6)(b)	Revoke a declaration under section 19	Chief Executive Officer		council
852608	Local Nuisance and Litter Control Act 2016	Section 22A(1)	Require a person to pay council's reasonable costs and expenses in taking action to clean up litter from a public place	Chief Executive Officer		council

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations	Capacity of Council
852609	Local Nuisance and Litter Control Act 2016	section 22A(2)	Include costs and expenses reasonably incurred by the council in taking samples or in conducting tests, examinations, monitoring or analysis	Chief Executive Officer		council
852610	Local Nuisance and Litter Control Act 2016	section 22A(3)	Specify in a note under section 22A period within which amount is to be paid to the council	Chief Executive Officer		council
852611	Local Nuisance and Litter Control Act 2016	section 22A(4)	Recover amount payable to the council as a debt	Chief Executive Officer		council
852612	Local Nuisance and Litter Control Act 2016	section 30(2)	Include in a notice under section 30 the specified matters and/or requirements	Chief Executive Officer		council

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations	Capacity of Council
852613	Local Nuisance and Litter Control Act 2016	section 30(2b)	Require a plan of action to include the specified matters and/or requirements	Chief Executive Officer		council
852614	Local Nuisance and Litter Control Act 2016	section 30(2c)	Include in a notice requiring a plan of action under section 30 that person comply with requirement to satisfaction of the council and to form the opinion and be satisfied the requirements have been complied with	Chief Executive Officer		council
852615	Local Nuisance and Litter Control Act 2016	section 30(8)(a)	Vary or revoke a notice issued under section 30 on application of person to whom notice issued if satisfied appropriate in the circumstances and to form that opinion and be so satisfied	Chief Executive Officer		council
852616	Local Nuisance and Litter Control Act 2016	section 30(8)(b)	Vary or revoke a notice issued under section 30 on own initiative	Chief Executive Officer		council

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations	Capacity of Council
852617	Local Nuisance and Litter Control Act 2016	section 30(8a)(b)	Determine requirements regarding manner and form of application under section 30(8)(a) and information to be included	Chief Executive Officer		council
852618	Local Nuisance and Litter Control Act 2016	section 30A(1)	Apply to Registrar-General for registration of nuisance abatement notice	Chief Executive Officer		relevant authority
852619	Local Nuisance and Litter Control Act 2016	section 30A(4)	Provide to the Registrar-General notice of any variation to a notice registered under section 30A	Chief Executive Officer		relevant authority
852620	Local Nuisance and Litter Control Act 2016	section 30A(7)	Apply to the Registrar-General to cancel the registration of a notice	Chief Executive Officer		relevant authority

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations	Capacity of Council
852621	Local Nuisance and Litter Control Act 2016	section 30A(8)	Apply to the Registrar-General to cancel the registration of a notice in the specified circumstances.	Chief Executive Officer		relevant authority
852622	Local Nuisance and Litter Control Act 2016	section 30A(9)	Notify an owner or occupier of the relevant land in writing if: •notice is registered under Section 30A(3); •a notice of the variation of a notice is registered under section 30A(4); the cancellation of the registration of a notice	Chief Executive Officer		relevant authority
852623	Local Nuisance and Litter Control Act 2016	section 31(8)	Sell or dispose of litter or a substance, material or thing removed from premises under section 31	Chief Executive Officer		council
852624	Local Nuisance and Litter Control Act 2016	section 31(9)	Apply proceeds of sale in order specified	Chief Executive Officer		council

CHANGED Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations	Capacity of Council
414345	Local Nuisance and Litter Control Act 2016	section 19(6)	Specify in a declaration under section 19 date declaration has effect from and period it remains in force	Chief Executive Officer		council
414346	Local Nuisance and Litter Control Act 2016	section 19(7)	Publish a declaration under section 19 or any variations or extensions to a declaration on a website determined by the council	Chief Executive Officer		council

RELIANSYS® DELEGATIONS - EXPORT OF UPDATES BY REGISTER - NEW & CHANGED

LOCAL GOVERNMENT ACT 1999

Note - Exported provisions are separated into NEW and CHANGED groupings, sorted by Delegation Source and Section.

13 AUGUST 2026

CHANGED Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations	Capacity of Council
822615	Local Government Act 1999	section 55B(5)	Apply to SACAT for an order disqualifying a member of the council from the office of member under the Local Government Act	Chief Executive Officer		council

STAFF REPORTS

Matters which cannot be delegated to a Committee or Staff

15.1 APPOINTMENT OF 2027 CITIZEN OF THE YEAR AWARDS SELECTION PANEL

Responsible Executive Manager : Tina Hudson

Report Author : Thomas Madigan

Delegated Authority : Matters which cannot be delegated to a Committee or Staff

PURPOSE

To appoint Council Members to the 2027 Citizen of the Year Awards Selection Panel.

STAFF RECOMMENDATION

1. Council appoints the Mayor and four (4) Council Members to the 2027 Citizen of the Year Awards Selection Panel.

2. The method of appointing four (4) Council Members to the 2027 Citizen of the Year Awards Selection Panel will be as follows:

   If the number of nominations is equal to or less than the number of positions available, the Presiding Member is authorised to declare those members elected to the position(s).

   If the number of nominations exceeds the number of positions available, the election will be conducted in accordance with the private ballot process outlined in Section 5.16 of the Code of Practice for Council and Committee Meetings, with the results of the ballot determining the appointment of the Council Member(s) to the 2027 Citizen of the Year Awards Selection Panel.

EXECUTIVE SUMMARY

The Citizen of the Year Awards provide an opportunity to recognise and reward the valued work and commitment of community members who give their time generously to help others and make a significant contribution to the city and our community.

The Awards Program includes the following award categories:

- Citizen of the Year
- Young Citizen of the Year
- Community Group or Initiative of the Year
- Sports Club of the Year
- Active Citizenship
- Young Active Citizenship

The Citizen of the Year Awards are proudly presented by the Australia Day Council of South Australia and the City of Playford.

1. BACKGROUND

Each year the City of Playford celebrates the positive contribution of our residents through the Citizen of the Year Awards.

The Awards are promoted widely through community networks, facilities and social media. Anyone can nominate local community members, groups and/or initiatives that have made a significant contribution to the community and who meet the awards criteria. Nominations are collated by Council staff and presented to a Selection Panel to assess against the selection criteria. The appointment of a Selection Panel requires a Council decision.

The Awards are provided by the Australia Day Council of South Australia and are administered by the City of Playford.

2. RELEVANCE TO STRATEGIC PLAN

Community Theme 3: Fostering collaboration and connection to each other

The Citizen of the Year Awards provides an important opportunity for the Council and the community to connect with each other, encouraging mentorship and volunteering in Playford.

3. PUBLIC CONSULTATION

There is no requirement to consult with the community on the composition of the Selection Panel.

4. DISCUSSION

4.1 With nominations for the 2027 Citizen of the Year Awards soon to close, a Selection Panel must be appointed to consider and assess the nominations and select the award recipients.

4.2 Council staff administer the Awards Program – promoting the awards, receiving nominations, answering any enquires and compiling the Nominations Pack that includes all eligible nominations. This, along with the selection criteria and any other relevant documentation, will be provided to the Selection Panel for review prior to the Selection Panel meeting.

4.3 The Selection Panel will meet once to consider nominations. This meeting is anticipated to be held on Wednesday 16 December 2026. At this meeting, the nominations will be considered and award recipients chosen.

4.4 The announcement of the award winners will occur on Australia Day on 26 January 2027.

5. OPTIONS

Recommendation

1. Council appoints the Mayor and four (4) Council Members to the 2027 Citizen of the Year Awards Selection Panel.

2. The method of appointing four (4) Council Members to the 2027 Citizen of the Year Awards Selection Panel will be as follows:

   If the number of nominations is equal to or less than the number of positions available, the Presiding Member is authorised to declare those members elected to the position(s).

   If the number of nominations exceeds the number of positions available, the election will be conducted in accordance with the private ballot process outlined in Section 5.16 of the Code of Practice for Council and Committee Meetings, with the results of the ballot determining the appointment of the Council Member(s) to the 2027 Citizen of the Year Awards Selection Panel.

Option 2

That Council elect to not have a 2027 Citizen of the Year Awards Selection Panel, and that Council determine award winners at the December 2026 Ordinary Council Meeting.

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

Council's Citizen of the Year Awards have a clear connection to Council's Strategic Plan – Community Theme 3 - Building Connections - Fostering collaboration and connection to each other, recognising and rewarding individuals and organisations who are making outstanding contributions to our community through mentorship, volunteering and participation.

Nominating the Mayor and Council Members to the Citizen of the Year Awards Selection Panel supports Council oversight of the Citizen of the Year Award nominations and winners. This provides clear connection with our community and shows a willingness to take part and support the recognition of our community leaders.

Risk Appetite

Reputation

Council has a low appetite for negative perceptions that compromise its credibility and reputation, achievement of its long term vision (Playford Community Vision 2043) and strategic objectives, or ability to maintain its status as a progressive and major growth Council.

This decision will build community trust and transparency that our Citizen of the Year Awards are managed appropriately.

6.1.2 Financial Implications

There are no financial or resource implications.

6.2 Option 2 Analysis

6.2.1 Analysis & Implications of Option 2

Council may choose to have the award winners determined by Council at the specified Ordinary Council Meeting. This will require substantial work to be undertaken by each Council Member prior to the meeting to review and rank all candidates across the six award categories. The process of determining winners is likely to be a lengthy process which will have an impact on the agenda and the length of the meeting.

Consideration should be given to ensuring that this is both manageable and supports effective and efficient decision making.

6.2.2 Financial Implications

There are no financial or resource implications.

15.2 COUNCIL MEETING SCHEDULE - DECEMBER 2026 AND JANUARY 2027

Responsible Executive Manager : Sam Green

Report Author : Kiraly Gosnell

Delegated Authority : Matters which cannot be delegated to a Committee or Staff

PURPOSE

For Council to consider amendments to the established Ordinary Council meeting schedule for December 2026.

STAFF RECOMMENDATION

1. The following amendments are made to the December 2026 meeting schedule:
    - Ordinary Council to be held on Tuesday, 15 December 2026.
2. The following amendments are made to the January 2027 meeting schedule:
    - Ordinary Council to be held on Tuesday, 19 January 2027.
3. Council note that:
    - The Strategy and Services Committee meeting and Information Session scheduled for Tuesday, 8 December 2026 will proceed as planned. No other Information Sessions are scheduled for December 2026.
    - In accordance with the Committee Charter, no Strategy and Services Committee meeting will be held in January 2027.
    - There are currently no planned Information Sessions for January 2027.
    - The regular meeting schedule will recommence in February 2027.

EXECUTIVE SUMMARY

The Ordinary Council meeting schedule through the December and January periods require adjustment to allow for the annual shutdown and to enable council members and staff to have a period of leave.

As the fourth Tuesday in December 2026 falls within a week of Christmas, it is proposed to bring the Ordinary Council meeting forward by one (1) week to Tuesday 15 December 2026.

Additionally, the January 2027 Ordinary Council meeting is scheduled to fall on the Australia Day public holiday. It is therefore proposed to reschedule this meeting to Tuesday 19 January 2027, one (1) week earlier.

1. BACKGROUND

When the various Council Committees were established, Council also set their meeting schedules for the duration of the term, as outlined in the respective Committee Charters. Each Charter provides the relevant Committee with the authority to adjust its meeting schedule to account for public holidays, the annual shutdown period, and seasonal variations in activity levels.

Historically, Ordinary Council meetings have been brought forward by one week in December, while other Committees typically do not meet in January unless required.

2. RELEVANCE TO STRATEGIC PLAN

Decision-making filter: We will ensure we meet our legislative requirements and legal obligations.

Council is legislatively required to have one (1) Council meeting per calendar month and in accordance with Section 81 of the *Local Government Act 1999* (the Act), a resolution of the Council is required to determine the time and place of Ordinary Council meetings.

3. PUBLIC CONSULTATION

There is no requirement to consult the community on this matter.

4. DISCUSSION

4.1 Ordinary meetings of Council are scheduled for the fourth Tuesday of each month, with the December meeting occurring on Tuesday 22 December 2026, which falls two (2) days prior to the annual shutdown.

4.2 The annual shutdown for Council will be from 25 December 2026 to 1 January 2027 (inclusive), it is proposed that the Ordinary Council meeting is brought forward to Tuesday 15 December 2026 with the Information Session on the third Tuesday of the month forfeited.

4.3 The Strategy and Services Committee meeting and Information Session scheduled for 8 December 2026 are not affected by public holidays, Council's annual shutdown, or the rescheduling of the December Ordinary Council meeting. In accordance with the Committee Charter, no meeting is held in January.

4.4 The January 2027 Ordinary Council meeting is scheduled to fall on the Australia Day public holiday. It is therefore proposed that the meeting be rescheduled to Tuesday, 19 January 2027, one (1) week earlier.

December 2026							January 2027						
Mon	**Tue**	**Wed**	**Thu**	**Fri**	**Sat**	**Sun**	**Mon**	**Tue**	**Wed**	**Thu**	**Fri**	**Sat**	**Sun**
30	1	2	3	4	5	6					1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28	29	30	31

	Ordinary Council Meeting
	Strategy and Services Committee

	Council Assessment Panel
	Corporate Governance Committee
	Council Administration Closure
	Public Holiday

4.5 The regular meeting schedule will recommence in February 2027.

5. OPTIONS

Recommendation

1. The following amendments are made to the December 2026 meeting schedule:
    - Ordinary Council to be held on Tuesday, 15 December 2026.
2. The following amendments are made to the January 2027 meeting schedule:
    - Ordinary Council to be held on Tuesday, 19 January 2027.
3. Council note that:
    - The Strategy and Services Committee meeting and Information Session scheduled for Tuesday, 8 December 2026 will proceed as planned. No other Information Sessions are scheduled for December 2026.
    - In accordance with the Committee Charter, no Strategy and Services Committee meeting will be held in January 2027.
    - There are currently no planned Information Sessions for January 2027.

    The regular meeting schedule will recommence in February 2027.

Option 2

1. The following amendments are made to the December 2026 meeting schedule:
    - Ordinary Council to be held on _____

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

The fourth Tuesday in December 2026 falls on 22 December, just two (2) days prior to the commencement of Council's annual shutdown period. It is proposed that the Ordinary Council meeting be brought forward by one (1) week to ensure all required decision-making is finalised prior to the shutdown.

In accordance with the *Local Government Act 1999*, Council meetings must not be held on public holidays. The January 2027 Ordinary Council meeting is currently scheduled to fall on Australia Day, a designated public holiday. To comply with legislative requirements, it is proposed that this meeting also be brought forward by one (1) week.

Any matters requiring a Council decision in January 2027 will be submitted directly to the Ordinary Council meeting and will not progress through the Strategy and Services Committee. However, Special Committee meetings may be convened if necessary.

Risk Appetite

Reputation

Council has a low appetite for negative perceptions that compromise its credibility and reputation, achievement of its long term vision (Playford Community Vision 2043) and strategic objectives, or ability to maintain its status as a progressive and major growth Council.

This decision will exhibit Council's commitment to being open and transparent whilst providing the community the amended meeting dates in advance.

6.1.2 Financial Implications

Some savings will be achieved due to the reduced number of meetings for the month of December.

6.2 Option 2 Analysis

6.2.1 Analysis & Implications of Option 2

The Council may wish to choose alternative dates to hold the meetings.

6.2.2 Financial Implications

There are no financial implications associated with bringing the December 2026 and January 2027 Ordinary Council meetings forward one (1) week.

15.3 FIRST BUDGET REVIEW 2026/27

Responsible Executive Manager : Luke Culhane

Report Author : Trang Vo

Delegated Authority : Matters which cannot be delegated to a Committee or Staff

Attachments : 1⇩. Uniform Financial Statements BR1 2026/27

PURPOSE

The purpose of the First Budget Review 2026/27 is to adjust for any changes in circumstances and priorities since adoption of the Budget in June 2026.

STAFF RECOMMENDATION

1. The First Budget Review 2026/27, incorporating the Uniform Presentation of Finances 2026/27 (Attachment 1) be adopted.

2. Note the First Budget Review 2026/27 consists of:

   - Revised operating expenditure of $168.2M
   - An operating surplus of $5.72M
   - A structural surplus of $1.20M
   - Revised capital expenditure of $78.2M supported by revenue (grant funding and third-party contributions) for new/upgraded assets of $11.9M (a net capital budget of $66.3M).

3. Note a revised balance sheet net asset movement of $35.7M.

4. Note no change to the existing maximum debt facility of $150.0M.

5. That Council notes the new projects and existing projects with increased scope and that these have been subject to community consultation through previous Annual Business Plans.

EXECUTIVE SUMMARY

Following endorsement of the First Budget Review 2026/27, all changes will be incorporated into end of month reporting. The impacts of the proposed changes on the operating and capital budgets are presented in the revised Uniform Presentation of Finances (Attachment 1).

1. BACKGROUND

In accordance with Regulation 9 of the *Local Government (Financial Management) Regulations 2011*, Council must reconsider its Budget at least two (2) times throughout the year, between 30 September and 31 May, restating the impact in the Uniform Presentation of Finances.

This is the first major budget reconsideration by Council for the 2026/27 financial year. The purpose of this review is to adjust the Budget for any change in circumstances and priorities since the adoption of the Budget in June 2026 (Resolution 6626).

The Revised Budget takes account of changed operating conditions and recent Council decisions which have an ongoing impact to Council's operating result.

Other once-off adjustments that do not result in a change to the ongoing Budget, are not included in the Revised Budget. These are instead reported via forecasting in Council's monthly Budget Update Report.

All items included in the Revised Budget have considered Council's ability to deliver the work based on resourcing, capacity and Council's financial sustainability.

All proposed budget adjustments contained in this report are subject to future Council endorsement.

2. RELEVANCE TO STRATEGIC PLAN

Decision-making filter: We will ensure we meet our legal requirements and legal obligations.

This item ensures we meet legislative requirements under the *Local Government (Financial Management) Regulations 2011* and Section 123(13) of the *Local Government Act 1999*. It also provides transparent financial reporting to our community by illustrating how the Finance Strategy is achieving long term financial sustainability.

3. PUBLIC CONSULTATION

There is no requirement to consult the public on this matter.

4. DISCUSSION

4.1 Operating Budget Review Recommendations

First Budget Review 2026/27 provides a revised operating surplus of $5.72M, a decrease of $0.02M and structural surplus of $1.20M, a decrease of $0.02M.

The Operating Budget has been adjusted for the following items:

- Additional operating software subscription cost to a digital traffic analytics platform, Compass IoT.
- Additional operating expense associated with additional capital.

The table below summarises the impact of these updates:

Operating Position 2026/27	Operating $000's (Unfav)/Fav	Structural $000's (Unfav)/Fav
Original Budget	**5,744**	**1,221**
Additional operating software subscription	(12)	(12)
Additional Operating Expenses associated with Capital	(9)	(9)
Total Value of Changes	**(21)**	**(21)**
Revised Budget Surplus	**5,723**	**1,200**

4.2 Capital Budget Review Recommendations

The First Budget Review 2026/27 is an opportunity to update project budgets based on Council resolutions, timing of works, additional budget requirements or savings and new identified work.

Summary	Capital Revenue $000's	Capital Expense $000's	Operating Expense $000's
Council Resolution	-	3,389	124*
Realignment of project budgets	2,617	(38,238)	-
Additional budget request on existing projects	(1,200)	1,074	-
New Projects	-	1,871	19*
Savings	-	(945)	-
Total	**1,417**	**(32,849)**	**143**

**Proposed to be part funded through growth allocation.*

4.2.1 Approved projects via Council resolution

Project	Resolution	Net Capital $000's	Operating $000's
Munno Para Sportsground Stage 3	6681	3,389	124*
Total		**3,389**	**124**

**Proposed to be funded through growth allocation.*

Additional funding to deliver Stage 3 of the project and purchase a ride-on cylinder mower, dual cab utility and hydraulic tilt trailer.

The ongoing operating cost associated with works of $124k is proposed to be funded through growth allocation.

4.2.2 Realignment of project budgets between financial years

Project	Net Capital $000's	Operating $000's
AMP net projects carry-in	11,793	-
New/Upgrade net projects carry-in	10,671	-
AMP net projects carry-outs	(16,907)	-
New/Upgrade net projects carry-outs	(46,412)	-
Total	**(40,855)**	**-**

Realigning project budgets between financial years based on actual work to be completed in the coming year and the updated schedule of works for the current year. This includes works already committed through purchase orders or projects undertaken over multiple years. This change does not result in a change to the approved project budget.

4.2.3 Additional budget request on existing projects

Project	Capital Revenue $000's	Capital Expense $000's	Operating $000's
AMP – Buildings – Project Manager		151	-
AMP Buildings - Dwight Reserve Clubrooms renewal	-	523	-
Capital Project Management Costs	-	400	-
Munno Para Sportsground Stage 3	(1,200)		
Total	**(1,200)**	**1,074**	**-**

AMP Buildings – Project Manager

Project Management cost associated with delivery of Building renewal program.

AMP Buildings - Dwight Reserve Clubrooms renewal

Increase in current construction contingency of 3% to 10% contingency to allow for unknown issues. The additional budget is from the renewal component allocation of the project as the original allocation did not consider the complete replacement now incorporated into the new facility, including the kitchen, bar, building fabric and associated building services. No further ongoing operating budget is required.

Capital Project Management Costs

Project Management costs associated with delivery of the capital program.

Munno Para Sportsground Stage 3

Revenue budget adjustment for reserve funding from Capital to Operating. This change does not result in a change to the approved project budget.

4.2.4 New Projects

*

Project	Capital Revenue $000's	Capital Expense $000's	Operating $000's
AMP Buildings – Dwight Reserve playing field lighting renewal	-	279	-
McGilp Recreation Park Upgrade - 4th Light Tower	-	54	9
Broadacres Drive Outfall Drain (Stage 2B)	-	1,538	10*
	-	**1,871**	**19**

t

**Proposed to be funded through growth allocation.*

AMP Buildings - Dwight Reserve playing field lighting renewal

The playing field lighting renewal is currently identified in the AMP Buildings renewal four-year forward program for delivery in 2027/28. It is proposed that this funding be brought forward into 2026/27 to enable the lighting renewal to be delivered as part of the broader Dwight Reserve Facilities Upgrade Project.

McGilp Recreation Park Upgrade - 4th Light Tower

Installation of a fourth tower would enhance the usability of the upgraded facility and better align the reserve with contemporary sporting requirements. It will ensure the oval is fully lit and compliant with Football SA standards to enable night fixtures to occur and to provide a safer environment for training.

Broadacres Drive Outfall Drain Stage 2B

The Broadacres Drive outfall drain provides the regional stormwater drainage solution for the Angle Vale (South) Growth Area, including capturing stormwater from areas of the existing Angle Vale Township.

Funding is sought for early works scope of Stage 2B including engaging SA Water for crossing design, pipe procurement and dogleg fabrication and installation. Future works will be proposed as part of 2027/28 ABP.

4.2.5 Savings

Project	Capital Revenue $000's	Capital Expense $000's	Operating $000's
PA – Streetscape Upgrade	-	(945)	-
		(945)	**-**

Playford Alive – Streetscape savings due to council no longer proceeding with fines as a verge treatment, aligning Playford Alive with the rest of the City as per the Urban Design Guidelines.

4.2.6 Capital Summary

Overall, a $34.3M net decrease to the Capital Budget is proposed as summarised in the table below:

Capital Budget 2026/27	Revenue $000's	Expense $000's	Net Capital $000's
Original Budget	**10,459**	**111,016**	**100,557**
BR1 Amendments			
Council Resolution		3,389	3,389
Realignment of project budgets	2,617	(38,238)	(40,855)
Additional budget request on existing projects	(1,200)	1,074	2,274
New Projects	-	1,871	1,871
Savings	-	(945)	(945)
Total Value of Changes	**1,417**	**(32,849)**	**(34,266)**
Revised Capital Budget	**11,876**	**78,167**	**66,291**

The table below summarises the net capital adjustment by new or renewal:

Capital Budget 2026/27	Original Budget $000's	Net BR1 Change $000's	Revised Net Capital Budget $000's
AMP	**42,470**	(5,143)	**37,327**
New/Upgraded Assets	**58,087**	(29,123)	**28,964**
Total Capital Budget	**100,557**	**(34,266)**	**66,291**

The table below summarises the net capital adjustment by Asset Class:

Asset Class	Original Budget $'000	Net BR1 Change $'000	Revised Capital Budget $000's
Building	16,060	(3,635)	12,425
Fleet	5,841	812	6,653
IT	1,670	14	1,684
NCBD	500	(355)	145
Other	1,692	204	1,896
Playford Alive	945	(843)	102
Parks	37,432	(16,055)	21,377
Stormwater	1,746	456	2,202
Streetscapes	11,010	(4,064)	6,946
Transport	18,946	(7,932)	11,014
Wetlands	4,715	(2,868)	1,847
Change in Capital Expenditure	**100,557**	**(34,266)**	**66,291**

4.3 Revised Balance Sheet Recommendations

The revised balance sheet reflects the updated capital position and considers changes in revenue and expenditure, identified above, that have a flow on impact to cash, infrastructure, property plant and equipment, borrowings, and equity.

4.4 Revised Debt Recommendations

The budget revisions result in a revised 30 June 2027 debt position of $73.0M, $65.7M lower than the original budget of $138.7M. No change to the maximum debt facility of $150.0M is required.

5. OPTIONS

Recommendation

1. The First Budget Review 2026/27, incorporating the Uniform Presentation of Finances 2026/27 (Attachment 1) be adopted.

2. Note the First Budget Review 2026/27 consists of:
   - Revised operating expenditure of $168.2M
   - An operating surplus of $5.72M
   - A structural surplus of $1.20M
   - Revised capital expenditure of $78.2M supported by revenue (grant funding and third-party contributions) for new/upgraded assets of $11.9M (a net capital budget of $66.3M).

3. Note a revised balance sheet net asset movement of $35.7M.

4. Note no change to the existing maximum debt facility of $150.0M.

5. That Council notes the new projects and existing projects with increased scope and that these have been subject to community consultation through previous Annual Business Plans.

Option 2

1. That the First Budget Review 2026/27, incorporating the Uniform Presentation of Finances 2026/27 (Attachment 1) be adopted with the following amendments:

   - _____
   - _____
   - _____

2. Note no change to the existing maximum debt facility of $150.0M.

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

The recommendation ensures Council incorporates all known changes and issues that have arisen since the adoption of the Budget in June 2026 and meets statutory obligations to review the Budget.

Risk Appetite

Regulatory Compliance

Council has a zero tolerance for non-compliance with applicable legislation including but not limited to: Local Government Act (LGA) 1999; Independent Commissioner Against Corruption (ICAC) Act 2012; Work Health & Safety (WHS) Act 2012; Environment Protection Act (EPA) 1993; Development Act 1993; Equal Employment Opportunity legislation; and Public Consultation legislation.

This decision will ensure Council meets it regulatory compliance where it must reconsider its budget at least two (2) times throughout the year, between 30 September and 31 May, restating the impact in the Uniform Presentation of Finances.

6.1.2 Financial Implications

The revised operating surplus is $5.72M, a decrease of $0.02M, and structural surplus of $1.20M, a decrease of $0.02M. Carry overs already have approved funding pathways so do not result in any change to the operating surplus.

6.2 Option 2 Analysis

6.2.1 Analysis & Implications of Option 2

Option 2 allows Council to adopt the Revised Budget and Uniform Presentation of Finance incorporating requested amendments.

6.2.2 Financial Implications

The financial impact under Option 2 is unknown and subject to any amendments requested by Council.

Attachment 1

City of Playford
Statement of Comprehensive Income
For the year ended 30 June 2027

2025/26 Actual $000's		2026/27 Original Budget $000's	2026/27 Revised Budget 1 $000's	Variance Fav/ (Unfav) $000's	Variance Fav/ (Unfav) %	Explanation of variance where considered material
	INCOME					
123,987	Rates	134,782	134,782	-	0%	
4,673	Statutory Charges	3,804	3,804	-	0%	
4,502	User Charges	4,571	4,571	-	0%	
73	Investment Income	71	71	-	0%	
1,989	Reimbursements	763	763	-	0%	
836	Other Income	269	269	-	0%	
34,830	Grants, Subsidies and Contributions - operating	23,946	23,946	-	0%	
7,627	Grants, Subsidies and Contributions - capital	5,084	5,084	-	0%	
239	Net Gain - Equity Accounted Council Businesses	635	635	-	0%	
178,756	**TOTAL INCOME**	173,925	173,925	-	**0%**	
	EXPENSES					
56,225	Employee costs	58,865	58,865	-	0%	
57,910	Materials, Contracts & Other Expenses	60,089	60,104	(15)	(0%)	
2,480	Finance costs	4,671	4,673	(2)	(0%)	
39,999	Depreciation, Amortisation and Impairment	44,278	44,281	(3)	(0%)	
173	Net Loss - Equity Accounted Council Businesses	278	278	-	0%	
156,787	**TOTAL EXPENSES**	168,181	168,201	(20)	**(0%)**	
21,969	**Operating Surplus / (Deficit)**	**5,744**	**5,724**	**(20)**	**(0%)**	
(8,669)	Asset Disposal & Fair Value Adjustments	-	-	-		
6,998	Amounts Received Specifically for New or Upgraded Assets	9,559	11,589	(2,030)	(21%)	Capital grant carry in from 25/26
54,188	Physical Resources Received Free of Charge	75,300	75,300	-	0%	
74,486	**NET SURPLUS / (DEFICIT)**	**90,603**	**92,613**	**2,010**	**2%**	
	Other Comprehensive Income					
431,896	Changes in Revaluation Surplus - I,PP&E	110,789	110,789	-	0%	
2,104	Share of Other Comprehensive Income - Equity Accounted Council Businesses	-	-	-		
2	Other Equity Adjustments - Equity Accounted Council Businesses	-	-	-	0%	
-	Impairment (Expense) / Recoupments Offset to Asset Revaluation	-	-	-	0%	
434,002	**Total Other Comprehensive Income**	110,789	110,789	-	0%	
508,488	**TOTAL COMPREHENSIVE INCOME**	**201,392**	**203,402**	**2,010**	**1%**	

Attachment 1

City of Playford
Year End Balance Sheet
For the year ended 30 June 2027

2025/26 Actual $000's		2026/27 Original Budget $000's	2026/27 Revised Budget 1 $000's	Variance Fav/ (Unfav) $000's	Variance Fav/ (Unfav) %	Explanation of variance where considered material
	CURRENT ASSETS					
1,957	Cash & Cash Equivalents	1,500	1,500	-	0%	
11,053	Trade & Other Receivables	8,877	9,108	231	3%	
263	Inventories	324	316	(8)	(2%)	
29	Other Financial Assets	30	30	-	0%	
1,342	Other current assets	1,406	1,452	46	3%	
3,144	Non-current assets classified as "Held for Sale"	4,662	13,799	9,137	196%	Timing of Land sale
17,788	TOTAL CURRENT ASSETS	16,799	26,205	9,406	56%	
	NON-CURRENT ASSETS					
167	Financial Assets	137	137	-	0%	
18,715	Equity Accounted Investments in Council Businesses	17,289	19,072	1,783	10%	Joint venture equity closing balance increase in 25/26
2,726,162	Infrastructure, Property, Plant & Equipment	2,976,513	2,933,009	(43,504)	(1%)	
207	Right of use assets		258	258	0%	
38,039	Other Non-Current Assets	35,815	38,039	2,224	6%	Delayed completion of capital projects in 26/27
2,783,290	TOTAL NON-CURRENT ASSETS	3,029,754	2,990,515	(39,239)	(1%)	
2,801,078	**TOTAL ASSETS**	3,046,553	3,016,720	(29,833)	(1%)	
	CURRENT LIABILITIES					
22,549	Trade & Other Payables	18,860	19,052	(192)	(1%)	
3,505	Borrowings	3,700	3,636	64	2%	
135	Lease liabilities		83	(83)	0%	
6,554	Provisions	6,931	6,824	107	2%	
32,743	TOTAL CURRENT LIABILITIES	29,491	29,595	(104)	(0%)	
	NON-CURRENT LIABILITIES					
53,868	Long Term Borrowings	134,975	69,333	65,642	49%	Capital projects continuing in 27/28
80	Long Term Lease Liabilities		-			
1,434	Long Term Provisions	1,423	1,437	(14)	(1%)	
55,382	TOTAL NON-CURRENT LIABILITIES	136,398	70,770	65,628	48%	
88,125	**TOTAL LIABILITIES**	165,889	100,365	65,524	39%	
2,712,953	**NET ASSETS**	**2,880,664**	**2,916,355**	**35,691**	**1%**	
	EQUITY					
665,509	Accumulated Surplus	722,437	757,748	35,311	5%	
2,023,659	Asset Revaluation Reserves	2,135,212	2,134,448	(764)	(0%)	
23,785	Other Reserves	23,015	24,159	1,144	5%	Reserve funded capital project
2,712,953	**TOTAL EQUITY**	**2,880,664**	**2,916,355**	**35,691**	**1%**	

Attachment 1

City of Playford
Statement of Cash Flows
For the year ended 30 June 2027

2025/26 Actual $000's		2026/27 Original Budget $000's	2026/27 Revised Budget 1 $000's	Variance Fav/ (Unfav) $000's	Variance Fav/ (Unfav) %	Explanation of variance where considered material
Inflows / (Outflows)		Inflows / (Outflows)	Inflows / (Outflows)			
	CASHFLOWS FROM OPERATING ACTIVITIES					
	Receipts					
124,135	Rates Receipts	134,295	133,599	(696)	(1%)	
4,673	Statutory Charges	3,758	4,210	452	12%	Higher trade receivables balance as year end in 25/26
4,847	User Charges	4,564	4,863	299	7%	
34,023	Grants, Subsidies and Contributions	23,941	25,960	2,019	8%	
73	Investment Receipts	72	74	2	3%	
2,119	Reimbursements	752	1,004	252	34%	Higher trade receivables balance as year end in 25/26
7,113	Other Receipts	269	379	110	41%	Higher trade receivables balance as year end in 25/26
	Payments					
(56,437)	Payments to Employees	(58,591)	(58,591)	-	0%	
(64,759)	Payments for Materials, Contracts & Other Expenses	(59,097)	(60,968)	(1,871)	(3%)	Higher trade payable as year end in 25/26
(2,480)	Finance Payments	(4,670)	(4,673)	(3)	(0%)	
53,307	**NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES**	**45,293**	**45,857**	**564**	**1%**	
	CASH FLOWS FROM FINANCING ACTIVITIES					
	Receipts					
78,508	Proceeds from Borrowings	83,508	49,100	(34,408)	(41%)	Capital projects continuing in 27/28
49	Proceeds from Bonds & Deposits	-	-	-		
	Payments					
(96,790)	Repayments of Borrowings	(42,105)	(33,505)	8,600	20%	Capital projects continuing in 27/28
	Repayment of bonds and deposits					
(194)	Repayment of Finance Lease Liabilities	(111)	(183)	(72)	65%	New leases
(18,427)	**NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES**	**41,292**	**15,412**	**(25,880)**	**(63%)**	
	CASH FLOWS FROM INVESTMENT ACTIVITIES					
	Receipts					
580	Sale of Replaced Assets	-	-	-		
1,561	Sale of Surplus Assets	12,557	2,472	(10,085)	(80%)	Timing of Land sale
6,901	Amounts Received Specifically for New/Upgraded Assets	7,979	10,266	2,287	29%	Capital grant carry in from 25/26
8,206	Grants utilised for capital purposes	3,866	3,674	(192)	(5%)	
28	Repayments of Loans by Community Groups	29	29	-	0%	
	Payments					
(26,314)	Expenditure on Renewal/Replacement of Assets	(42,470)	(37,327)	5,143	12%	Capital projects continuing in 27/28
(26,756)	Expenditure on New/Upgraded Assets	(68,546)	(40,840)	27,706	40%	Capital projects continuing in 27/28
(35,794)	**NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES**	**(86,585)**	**(61,726)**	**24,859**	**29%**	
(914)	**NET INCREASE (DECREASE) IN CASH HELD**	**-**	**(457)**	**(457)**	**0%**	
2,871	CASH AT BEGINNING OF REPORTING PERIOD	1,500	1,957	457	30%	
1,957	**CASH AT END OF REPORTING PERIOD**	**1,500**	**1,500**	**-**	**0%**	

Attachment 1

City of Playford
Statement of Changes in Equity
For the year ended 30 June 2027

2025/26 Actual $000's		2026/27 Original Budget $000's	2026/27 Revised Budget 1 $000's	Variance Fav/ (Unfav) $000's	Variance Fav/ (Unfav) %	Explanation of variance where considered material
	ACCUMULATED SURPLUS					
580,781	Balance at end of previous reporting period	635,109	665,509	30,400	5%	
74,486	Net Surplus / (Deficit) for Year	90,603	92,613	2,010	2%	See Statement of Comprehensive Income
2	Other Equity Adjustments - Equity Accounted Council Businesses	-	-	-	0%	
16,819	Transfer to Accumulated Surplus on Sale of I,PP&E		-	-	0%	
(6,579)	Transfers between Reserves	(3,275)	(374)	2,901	(89%)	Additional reserve funded capital project
665,509	**Balance at end of reporting period**	**722,437**	**757,748**	**35,311**	**5%**	
	ASSET REVALUATION RESERVE					
1,606,478	Balance at end of previous reporting period	2,024,423	2,023,659	(764)	(0%)	
2,104	Other Comprehensive Income	-	-	-	0%	
431,896	Gain(Loss) on revaluation of infrastructure, property, plant & equipment	110,789	110,789	-	0%	
-	Impairment (expense) / recoupments offset to asset revaluation reserve	-	-	-	0%	
(16,819)	Transfers to accumulated surplus	-	-	-	0%	
-	Transfers between Reserves	-	-	-	0%	
2,023,659	**Balance at end of reporting period**	**2,135,212**	**2,134,448**	**(764)**	**(0%)**	
	OTHER RESERVES					
17,206	Balance at end of previous reporting period	19,740	23,785	4,045	20%	
-	Transfers to accumulated surplus	3,275	374	(2,901)	(89%)	Additional reserve funded capital project
-	Transfers from accumulated surplus	-	-	-		
6,579	Transfer between Reserves	-	-	-		
23,785	**Balance at end of reporting period**	**23,015**	**24,159**	**1,144**	**5%**	
2,712,953	**TOTAL EQUITY AT END OF REPORTING PERIOD**	**2,880,664**	**2,916,355**	**35,691**	**1%**	
665,509	Accumulated Surplus	722,437	757,748	35,311	5%	
2,047,444	Reserves	2,158,227	2,158,607	380	0%	
2,712,953	**TOTAL EQUITY AT END OF REPORTING PERIOD**	**2,880,664**	**2,916,355**	**35,691**	**1%**	

City of Playford
Uniform Presentation of Finances
For the year ended 30 June 2027

Attachment 1

2025/26 Actual $000's		2026/27 Original Budget $000's	2026/27 Revised Budget 1 $000's	Variance Fav/ (Unfav) $000's	Variance Fav/ (Unfav) %	Explanation of variance where considered material
	INCOME					
123,987	Rates	134,782	134,782	-	0%	
4,673	Statutory Charges	3,804	3,804	-	0%	
4,502	User Charges	4,571	4,571	-	0%	
73	Investment Income	71	71	-	0%	
1,989	Reimbursements	763	763	-	0%	
836	Other Income	269	269	-	0%	
7,627	Grants, Subsidies and Contributions - capital	5,084	5,084	-	0%	
34,830	Grants, Subsidies and Contributions - operating	23,946	23,946	-	0%	
239	Net Gain - Equity Accounted Council Businesses	635	635	-	0%	
178,756	**TOTAL INCOME**	**173,925**	**173,925**	**-**	**0%**	
	EXPENSES					
56,225	Employee costs	58,865	58,865	-	0%	
57,910	Materials, Contracts & Other Expenses	60,089	60,104	15	0%	
2,480	Finance costs	4,671	4,673	2	0%	
39,999	Depreciation, Amortisation and Impairment	44,278	44,281	3	0%	
173	Net Loss - Equity Accounted Council Businesses	278	278	-	0%	
156,787	**TOTAL EXPENSES**	**168,181**	**168,201**	**20**	0%	
21,969	**Operating Surplus / (Deficit)**	**5,744**	**5,724**	**(20)**	(0%)	
(6,329)	Net timing adjustment for general purpose grant funding	-	-	-		
(7,627)	Less: grants, subsidies and contributions - capital	(5,084)	(5,084)	-	0%	
8,013	**Adjusted Operating surplus/ (deficit)**	**660**	**640**	**(20)**	(3%)	
	Net outlays on existing assets					
(26,314)	Capital expenditure on renewal and replacement of existing assets	(42,470)	(37,327)	5,143	(12%)	Capital projects continuing in 27/28
(146)	Finance lease payments for right of use assets on existing assets	(123)	(194)	(71)	58%	New leases
39,999	add back Depreciation, Amortisation and Impairment	44,278	44,281	3	0%	
1,685	add back Grants, subsidies and contributions – Capital Renewal					
580	add back Proceeds from Sale of Replaced Assets	-	-	-		
15,804	**Net Outlays on Existing Assets**	**1,685**	**6,760**	**5,075**	301%	
	Net outlays on new and upgraded assets					
(26,756)	Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(68,546)	(40,840)	27,706	40%	Capital projects continuing in 27/28
(48)	Finance lease payments for right of use assets for new and upgraded assets	-	-	-	0%	
5,942	add back Grants, subsidies and contributions – Capital New/Upgraded	5,084	5,084	-	0%	
6,901	add back Amounts Received Specifically for New and Upgraded Assets	7,979	10,266	2,287	29%	Capital grant carry in from 25/26
1,561	add back Proceeds from Sale of Surplus Assets : (including Investment Property, Real Estate Developments & non-current assets held for sale)	12,557	2,472	(10,085)	(80%)	Timing of Land sale
(12,400)	**Outlays on New and Upgraded Assets**	**(42,926)**	**(23,018)**	**19,908**	**46%**	
11,417	**NET LENDING / (BORROWING) FOR FINANCIAL YEAR**	**(40,581)**	**(15,618)**	**24,963**	**62%**	

Attachment 1

City of Playford
Financial Indicators
For the year ended 30 June 2027

2025/26 Actual	Financial Indicator	Explanation	2026/27 Original Budget	2026/27 Revised Budget 1	Target	Comments
12.3%	Operating Surplus Ratio	***Performance Indicator*** This ratio expresses Council's operating result as a percentage of Council's total income	3.3%	3.3%	1%-10%	Within target
9.1%		*Adjusted for FA Grants prepaid grants*	N/A	N/A		
7.2%	Structural Surplus Ratio	***Performance Indicator*** This ratio expresses Council's ability to service its operations from expected income, while maintaining long term financial sustainability excluding once-off operating grants and contribution which will be spent on future capital infrastructure.	0.7%	0.7%	1%-4%	Within target
4.9%		*Adjusted for FA Grants prepaid grants*	N/A	N/A		
41.8%	Net Financial Liabilities Ratio	***Debt Indicator*** This ratio shows net financial liabilities as a percentage of Total Operating Income.	89.3%	51.5%	50%-160%	Within target
54.6%		*Adjusted for FA Grants prepaid grants and capital grants that recognised as income and lease liability*	92.0%	53.1%		Within target
2.0%	Interest Expense Ratio	***Debt Indicator*** Shows how much discretionary income is used to pay interest on borrowings	3.5%	3.5%	Between 0% and 8%	Within target
68.5%	Asset Renewal Funding Ratio	***Infrastructure Indicator*** This ratio shows whether or not Council is replacing assets at the rate as required in the Asset Management Plan.	116.5%	102.4%	Between 90% and 110%	Within target
157.9%	Cash Flow from Operations Ratio	***Infrastructure Indicator*** Measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	124.4%	126.0%	Between 90% and 110%	Above target due to short term higher level cash available from operating
139.1%		*Adjusted for FA Grants prepaid grants*	N/A	N/A		

15.4 LOCAL GOVERNMENT FINANCE AUTHORITY (LGFA) BOARD OF TRUSTEES - ELECTION FOR THE POSITION OF REPRESENTATIVE MEMBERS

Responsible Executive Manager : Sam Green

Report Author : Skye Nitschke

Delegated Authority : Matters which cannot be delegated to a Committee or Staff

Attachments :
1⇩. Communication from Local Government Finance Authority
2⇩. Candidate Resumes

PURPOSE

The purpose of this report is for Council to select its two preferred candidates to fill the two representative board member positions on the Local Government Finance Authority (LGFA) Board of Trustees.

STAFF RECOMMENDATION

That Council:

1. Determine their voting preferences as follows:
   - _____
   - _____
2. Authorise the Mayor, as Council's appointed representative to the Annual General Meeting of the Local Government Finance Authority of South Australia, to mark in his own handwriting the ballot paper next to the two candidates named at point 1 of the resolution and complete the ballot in accordance with clauses 4(a), 4(b) and 4(c) of Attachment 1.

EXECUTIVE SUMMARY

As per Section 8(1) of the Act, the term of appointment for representative members is two years commencing on 1 January in the year next succeeding the year in which the representative was elected or appointed.

The term of the two current representative members, Mr Grant Piggott (City of Norwood, Payneham & St Peters) and Mr Michael Sedgeman (City of Adelaide), is due to expire at the end of this year.

Council is asked to consider and determine their preferred two candidates from the seven nominations received to enable the Council's representative to the LGFA Annual General Meeting (LGFA AGM), Mayor Docherty, to complete and return the postal ballot by 5:00pm, Friday, 20 November 2026.

1. BACKGROUND

The LGFA is a body corporate established under the Act and is administered by a Board of Trustees (LGFA Board). The LGFA provides investment and lending solutions to South Australian local governments.

Under Section 7(1) of the Act, the LGFA Board comprises of seven members. Two members are elected from among council members or officers of a council, one is a person appointed by the Minister, one is a person appointed by the Treasurer and one of the persons for the time being holding or acting in the office of Secretary of the Local Government Association. At least one member of the Board must be a woman and at least one must be a man.

On 13 July 2026, the LGFA call for nominations for the positions of representative board members. At the close of nominations, the LGFA have advised that seven nominations had been received. As the number of nominations exceeds the number of available positions, Council has been advised that an election will be conducted by postal ballot.

The seven candidates are:

- Chris Cowley, Town of Gawler
- Samantha Grieve, City of Port Adelaide Enfield
- Grant Piggott, City of Norwood, Payneham & St Peters
- Michael Sedgman, City of Adelaide
- Cr John Smedley, City of Holdfast Bay
- Cr John Woodward, City of West Torrens
- Simon Zbierski, City of Campbelltown

The elected representatives will take office from 1 January 2027 for a period of two years.

2. RELEVANCE TO STRATEGIC PLAN

Community Theme 3: Fostering collaboration and connection to each other

Maintaining a close working relationship with the LGFA supports this theme, as the LGFA provides Council with access to investment and lending solutions that underpin the delivery of services and infrastructure for the community.

3. PUBLIC CONSULTATION

There is no requirement to consult the community on this matter.

4. DISCUSSION

4.1 In order to comply with the Rules of the Authority, the casting of votes must be conducted as follows:

1. The voting must be on the provided ballot paper which has all candidates listed in alphabetical order.

2. The Council must by Resolution determine which candidates (being no more than two) they wish to elect.

3. The Council's representative to the AGM of the LGFA (or in their absence the Councillor chairing the Council meeting) shall at the Council meeting in their own handwriting mark the ballot paper with an "X" next to the two candidates whom the Council wishes elected.

4.2 The ballot paper will then be finalised in accordance with clauses 4(a)-(c) as outlined in Attachment 1 for return to the Returning Officer by 5:00pm, Friday, 20 November 2026.

5. OPTIONS

Recommendation

That Council:

3. Determine their voting preferences as follows:
   - _____
   - _____

4. Authorise the Mayor, as Council's appointed representative to the Annual General Meeting of the Local Government Finance Authority of South Australia, to mark in his own handwriting the ballot paper next to the two candidates named at point 1 of the resolution and complete the ballot in accordance with clauses 4(a), 4(b) and 4(c) of Attachment 1.

Option 2

Council does not exercise its right to vote in the election for representative members on the LGFA Board.

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

This decision will convey the Council's preferred candidates to fill the roles of Representative Members on the LGFA Board of Trustees.

Risk Appetite

Reputation

Council has a low appetite for negative perceptions that compromise its credibility and reputation, achievement of its long-term vision (Playford Community Vision 2043) and strategic objectives, or ability to maintain its status as a progressive and major growth Council.

This decision will support Council's credibility as an engaged and active participant in the local government sector.

6.1.2 Financial Implications

There are no financial or resource implications.

6.2 Option 2 Analysis

6.2.1 Analysis & Implications of Option 2

This decision will result in Council not taking an active part in selecting preferred candidates for the election of Representative Members to the LGFA Board of Trustees, which may lead to appointments that are not desirable to Council. Such a decision may also have implications to Council's reputation as an engaged and active participant in the local government sector.

6.2.2 Financial Implications

There are no financial or resource implications.

Local Government Finance Authority

TO: **Chief Executive Officer**

RE: **Elections for the positions of Representative Members of the Board of Trustees**

Our circular of 13 July 2026 called for nominations to fill the two representative board member positions (provided by Section 7(1)(a) of the *Local Government Finance Authority Act 1983*) currently held by Mr Grant Piggott (City of Norwood, Payneham & St Peters) and by Mr Michael Sedgman (City of Adelaide).

Seven nominations have been received for the two positions, and as previously indicated in the abovementioned circular, the election will be conducted by postal ballot.

Enclosed please find details supplied by each candidate to assist councils in determining the candidates for whom they wish to vote. If councils wish to ascertain further details, they may contact the individual candidates direct.

In order to comply with the Rules of the Authority, the casting of the vote by your council must be conducted as follows:-

1. The voting must be on the enclosed ballot paper which has all the candidates listed in alphabetical order together with the closing date for the election.

2. The council must by Resolution determine which candidates (being not more than two) they wish to elect.

3. The council's representative to the AGM of the Local Government Finance Authority of South Australia (or in his absence the councillor chairing the council meeting) shall at the council meeting in his own handwriting mark the ballot paper with an "x" next to the two candidates whom the council wishes elected. Please do not type in the "x" after the meeting or mark the ballot paper in any other way.

4. (a) The ballot paper should then be inserted in the attached small white 11B envelope addressed to the Returning Officer which is marked "Confidential Ballot Paper".

4. (b) The "Confidential Ballot Paper" envelope should then be placed in the middle sized DL envelope addressed to the Returning Officer and the council's name is to be recorded only on this particular envelope. It will be noted that the signature of the appointed AGM delegate should be added (if the delegate is absent the signature of the Chair of the council meeting).

4. (c) Finally, the middle sized envelope is to be returned to the Chief Executive Officer, Local Government Finance Authority of South Australia, Suite 1205, 147 Pirie Street, Adelaide, 5000, in the self addressed large C5 envelope which is included for that purpose. Please allow for adequate postage times.

5. All votes must be received by the Returning Officer by 5.00 pm on **Friday 20 November 2026.**

6. Only use the ballot paper enclosed with the signature of I Seah on the reverse, and if an error is made, return the spoilt ballot paper to this office and another will be returned to you.

If you have any further queries on the matter, please contact the undersigned, or Ivan Seah at this office.

Kindly arrange for this circular to be included on the council's next agenda for the information of the elected members.





Davin Lambert
Chief Executive Officer

Ivan Seah
Returning Officer

8 October 2026

Ballot Paper to go into small 11B envelope -

A)

CONFIDENTIAL BALLOT PAPER

The Returning Officer
Local Government Finance Authority of South Australia
Suite 1205, 147 Pirie Street
ADELAIDE SA 5000

then small envelope into middle size DL envelope

B)

The Returning Officer
Local Government Finance Authority of South Australia
Suite 1205, 147 Pirie Street
ADELAIDE SA 5000

COUNCIL NAME SIGNATURE AGM REPRESENTATIVE

then POST to LGFA in large C5 envelope provided (Please allow adequate postage times)

C)

Chief Executive Officer
Local Government Finance Authority of South Australia
Suite 1205, 147 Pirie Street
ADELAIDE SA 5000

BOARD NOMINATION RESUMES 2026

Local Government Finance Authority

NAME	CHRIS COWLEY
OCCUPATION	Chief Executive Officer
QUALIFICATIONS & AWARDS	Bachelor of Commerce – University of South Australia Graduate Diploma of Strategic Leadership Diploma Australian Institute of Company Directors
CURRENT POSITION IN LOCAL GOVERNMENT	Chief Executive Officer Town of Gawler
PERIOD IN LOCAL GOVERNMENT	31 years
OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT	

Past

Board Memberships
- Eastern Region Alliance Water
- Highbury Landfill Authority
- Goulburn Valley Regional Library Corporation
- Great Ocean Road Regional Tourism

Audit Committees
- Cobram Hospital
- Moira Health Care Alliance

Present

Board Membership
- Northern Park Lands Trust
- Northern Adelaide Waste Management Authority
- Regional Development Australia Barossa Gawler Light
- Adelaide Plains

INTERNAL

BOARD NOMINATION RESUMES 2026

Local Government Finance Authority

NAME	SAMANTHA GRIEVE
OCCUPATION	Finance Manager
QUALIFICATIONS & AWARDS	Chartered Accountant Bachelor of Commerce
CURRENT POSITION IN LOCAL GOVERNMENT	Manager Finance and Procurement City of Port Adelaide Enfield
PERIOD IN LOCAL GOVERNMENT	7.5 years
OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT	

Past

City of Playford
- Senior Manager City and Corporate Planning, 2022 – 2025
- Strategic Finance Analyst, 2021 – 2022
- Senior Manager Finance, 2019 – 2021
- Manager Finance, 2018 – 2018

Century Group
- Chief Financial Officer, 2018 – 2019

Present

SALGFMG
- Executive Committee Member, 2025 – current

INTERNAL

BOARD NOMINATION RESUMES 2026

lgfa Local Government Finance Authority

NAME	GRANT PIGGOTT
OCCUPATION	Business & Financial Management Consultant
QUALIFICATIONS & AWARDS	Bachelor of Economics, University of Adelaide Qualified Chartered Accountant Graduate of Institute of Company Directors Graduate Diploma of Financial Planning
CURRENT POSITION IN LOCAL GOVERNMENT	Councillor City of Norwood Payneham & St Peters
PERIOD IN LOCAL GOVERNMENT	16 years

OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT

Past

Eastern Waste Services
- Board Member, 2010 —2019

City of Burnside
- Council Member, 2010 — 2022
- Development Assessment Panel 2011-2014,2016
- Audit & Risk Committee 2015-2016, 2021
- CEO Performance & Appraisal Committee 2013-2014, 2017, 2019

Highbury Landfill Authority
- Board Member, 2022 - 2025

Present

City of Norwood Payneham & St Peters
- Council Member, 2022 - Current
- Audit & Risk Committee, 2022 — Current
- Business & Economic Development Advisory Committee, 2022 – Current

ERA Water
- Board Member, 2022- Current

Eastern Waste Authority
- Board Member, 2025- Current

Local Government Finance Authority of South Australia
- Board Trustee since January 2025

INTERNAL

BOARD NOMINATION RESUMES 2026

Local Government Finance Authority

NAME	MICHAEL SEDGMAN
OCCUPATION	Chief Executive Officer
QUALIFICATIONS & AWARDS	Master of Commercial Law (Deakin) 2007 Master of Business Administration (Deakin) 2005 Bachelor of Commerce (Deakin) 1987 Fellow of CPA Australia - FCPA Fellow of Governance Institute of Australia - FGIA Fellow of Chartered Governance Institute - FCG
CURRENT POSITION IN LOCAL GOVERNMENT	Chief Executive Officer City of Adelaide
PERIOD IN LOCAL GOVERNMENT	27 years

OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT

Past

- Local Government Professionals SA 2019-2023
- Local Government Association Workers Compensation Scheme 2011-15
- Local Government Association Mutual Liability Scheme 2009-2015
- Waste Care SA 2010-2013
- South Australian Local Government Consulting 2006-2009
- Inner Northern Group Training Limited 2000-2004
- Yarra-Melbourne Regional Library Corporation 1999-2004 and 2006
- Local Government Finance Authority of SA Audit and Risk Committee member 2019-20

Present

Local Government Finance Authority of South Australia

- Board Trustee since January 2019
- Board/Chair/Presiding Member since February 2021

Overview Committees of

- LGFA Asset Mutual Fund since 2017, Chair since 2019
- LG Income Protection Fund since 2017

INTERNAL

BOARD NOMINATION RESUMES 2026

Local Government Finance Authority

NAME	JOHN SMEDLEY
OCCUPATION	**Elected Member** Somerton Ward, City of Holdfast Bay **Smedley Finance Solutions Pty Ltd** Self Employed Corporate/Property Finance Specialist
QUALIFICATIONS & AWARDS	Master of Business Administration (University of Adelaide) Fellow of Financial Services Institute of Australasia Diploma in Banking & Finance Diploma in Accounting Diploma in Mortgage & Finance Broking
CURRENT POSITION IN LOCAL GOVERNMENT	Councillor & Deputy Mayor Somerton Ward
PERIOD IN LOCAL GOVERNMENT	12 years

OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT

Past

Adelaide Airport Consultative Committee
- Member

Glenelg Oval Consultative Committee
- Member

Transforming Jetty Road Committee
- Member

Present

Holdfast Bay Audit and Risk Committee
- Presiding Member

Southern Regional Waste Resource Authority
- Board Member

Executive Committee
- Member

Adelaide Coastal Councils Network
- Acting Chair

INTERNAL

BOARD NOMINATION RESUMES 2026

lgfa Local Government Finance Authority

NAME	JOHN WOODWARD
OCCUPATION	**Program Manager, Non-Executive Director** Alinta Energy
QUALIFICATIONS & AWARDS	Master of Business Administration Technology of Adelaide Fellow – Australian Institute of Company Directors Graduate – Australian Institute of Superannuation Trustees Graduate Certificate – Cyber Security
CURRENT POSITION IN LOCAL GOVERNMENT	Councillor City of West Torrens
PERIOD IN LOCAL GOVERNMENT	12 years
OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT	

Past

Statewide Super
- SAPN Consultative Committee

Present

N/A

BOARD NOMINATION RESUMES 2026

lgfa Local Government Finance Authority

NAME	SIMON ZBIERSKI
OCCUPATION	**Manager Finance** Corporation of the City of Campbelltown
QUALIFICATIONS & AWARDS	Bachelor of Accountancy Certified Practicing Accountant
CURRENT POSITION IN LOCAL GOVERNMENT	Manager Finance Corporation of the City of Campbelltown
PERIOD IN LOCAL GOVERNMENT	28 years
OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT	

Past

South Australian Local Government Finance Management Group
- Vice President 2012-2014
- President 2014-2016

Present

South Australian Local Government Finance Management Group
- Executive Committee Member 2016-present

INTERNAL

STAFF REPORTS

Matters for Information

15.5 CORPORATE GOVERNANCE COMMITTEE COMMUNIQUE

Responsible Executive Manager : Luke Culhane

Report Author : Skye Nitschke

Delegated Authority : Matters for Information

Attachments : 1⇩. Corporate Governance Committee Communique for October 2026

Purpose

To provide the Council with an update from the Corporate Governance Committee concerning matters discussed at the most recent meeting, held on 6 October 2026.

STAFF RECOMMENDATION

The Council notes the update provided by the Corporate Governance Committee for the October 2026 meeting.

Relevance to Strategic Plan

Decision-making filter: We will ensure we meet our legislative requirements and legal obligations.

The Corporate Governance Committee is established in accordance with Section 126 of the *Local Government Act 1999* (the Act). Its Charter details how the Committee fulfils these legislative requirements.

Under Section 128(8)(a) of the Act, the audit and risk committee of a Council must provide a report to the Council after each meeting. This report must summarise the Committee's work during the period preceding the meeting and highlight the outcomes of the meeting. This requirement is in addition to the provision of Committee minutes and the Committee's annual report.

Relevance to Community Engagement Policy

There is no requirement to consult with the community on this matter.

Background

On 30 November 2023, amendments to Section 126 of the Act regarding audit and risk committees came into effect. As part of these amendments, Section 126(8)(a) introduced additional reporting requirements for Council's Corporate Governance Committee, requiring a report to Council after each Committee meeting.

This report has been prepared in accordance with those requirements, following the most recent meeting of the Corporate Governance Committee.

Current Situation

The Corporate Governance Committee Communique for October 2026 is provided in Attachment 1.

Future Action

The Council will receive a report from the Corporate Governance Committee after each meeting, summarising the matters discussed, in accordance with Section 126(8)(a) of the Act.

Communique

Corporate Governance Committee – October 2026

At the Committee meeting held on 6 October 2026, the Committee considered and reviewed ten items, comprising of Staff Reports and other matters, through Information Updates, for consideration by the Committee only.

The matters considered included:

- Corporate Governance Committee Annual Report 2025/26
- Adoption of 2025/26 Financial Statements
- Strategic Risk Report
- Insurance Portfolio 2026/27
- Rolling Revaluation Update
- First Budget Review 2026/27
- Review of External Auditor Performance
- Review of the Committee Work Plan for 2026
- Content for the Corporate Governance Committee Communique
- Findings of External Audit (confidential item)

The Committee provides the following overview of key matters for Council's information.

Corporate Governance Committee Annual Report 2025/26

The Committee received and noted the Corporate Governance Committee Annual Report for the 2025/26 financial year which will be included as part of the City of Playford 2025/26 Annual Report.

Adoption of 2025/26 Financial Statements

The Committee reviewed and noted the annual financial statements for the year ending 30 June 2026, including that External Auditor Mr David Papa of Bentleys SA provided an audit clearance letter stating the intention to issue an unmodified audit opinion on the financial statements and internal controls. The Committee was satisfied that they present fairly the state of affairs of Council.

Strategic Risk Report

The Committee received and noted the Strategic Risk Report – August 2026. The Committee noted that Strategic Risk 5 – Meeting the needs of a rapidly growing community residual risk rating had increased to Extreme and Strategic Risk 7 – Keeping pace with technological advances residual risk rating had increased to High.

The Committee noted the new risk reporting format providing positive risk reporting highlighting risk improvement opportunities and requested further modifications to the report format to highlight risk tolerance levels to be provided as part of the next Strategic Risk Report update in April 2027

Insurance Portfolio 2026/27

The Committee received and noted the 2026/27 Insurance Portfolio report and reasons for increase of some insurance premiums in relation to Income Protection and Journey Injury.

Rolling Revaluation Update

The Committee received the Rolling Revaluation Update Report and noted that the Land and Parks & Sportsfield Council Assets will be externally revalued in 2026/27 and other assets will have an internal desktop revaluation approach.

First Budget Review 2026/27

The Committee received and noted the First Budget Review 2026/27 including the Uniform Presentation of Finances. The Committee noted the decrease in operating and structural surplus and reasons why. The Committee also noted the reasons why a net decrease in the Capital Budget is proposed and Council's revised debt position being $65.7M lower than the original budget of $138.7M.

Review of External Auditor Performance

The Committee noted the positive performance of the External Auditor, Bentleys SA, completing audit milestones within agreed timeframes, as well as positive feedback from staff to the auditor's professional approach, attentiveness to staff queries, responsive communication, and sound and considered technical advice. A good outcome for all parties.

Findings of External Audit (confidential item)

The Committee met with the External Auditor in confidence and without staff present, to discuss their remit and matters arising from the external audit.

Corporate Governance Committee Work Plan

The Committee noted the work plan and requested the following modifications for the 2027 Work Plan:

- Include a report for the Committee to review the insurance portfolio earlier in the 2027 year with the final policies provided for information at the October 2027 meeting.

15.6 BUDGET UPDATE REPORT

Responsible Executive Manager : Luke Culhane

Report Author : Tony Lewis

Delegated Authority : Matters for Information

Attachments : 1⇩. Budget Update Report

Purpose

To inform Council on the organisation's financial performance to the end of September 2026.

STAFF RECOMMENDATION

Council notes the Budget Update Report for the period ending 30 September 2026.

Relevance to Strategic Plan

Decision-making filter: We will ensure we meet our legislative requirements and legal obligations.

This item ensures Council meets its legislative requirements under the *Local Government (Financial Management) Regulations 2011* and Section 123(13) of the *Local Government Act 1999*. It also provides transparent financial reporting to the community by illustrating how the Finance Strategy is achieving long term financial sustainability.

Relevance to Community Engagement Policy

There is no requirement to consult the public on this matter.

Background

Council has a responsibility under the *Local Government (Financial Management) Regulations 2011* and Section 123(13) of the *Local Government Act 1999* to consider financial reports on the Council's financial performance and budget position.

Current Situation

Budget Position

On 16 June 2026, Council adopted the 2026/27 Annual Business Plan and Budget (Resolution 6626), which included an operating surplus of $5.7M, structural surplus of $1.2M and a net capital budget of $100.6M (capital expenditure of $111.0M supported by $10.4M of grant funding).

Operating Position

Year to Date

The result as at 30 September 2026 is an operating surplus of $3.4M compared with a budgeted surplus of $5.0M, $1.6M unfavourable. This comprises operating income being unfavourable to budget by $0.8M due to prepayment of Financial Assistance grant offset by receipt of a Roads to Recovery grant instalment and developer contributions, and unfavourable operating expenditure of $0.8M.

The structural deficit of $0.5M is unfavourable to budget by $4.2M compared to the budgeted structural surplus of $3.6M. The structural surplus excludes the one-off operating grants/contributions which will fund future infrastructure projects and other one-off non recurrent items.

Full Year Forecast

As at 30 September 2026, the forecast is an operating deficit of $7.6M compared with a budgeted operating surplus of $5.7M, unfavourable by $13.4M, and structural deficit of $16.5M compared with a budgeted structural surplus of $1.2M, unfavourable by $17.7M. This largely reflects the timing difference of the $15.5M financial assistance grant being received in advance in the previous financial year (June 2026) offset by additional material and contractor costs.

Capital Position

The full year net capital forecast of $70.9M is $29.7M less than the net capital budget of $100.6M.

This reflects a retiming of capital expenditure due to multiyear projects from 2025/26 that have carried over and projects that will be carried out as they continue into 2027/28. These projects will require a budget adjustment during Budget Review 1.

Further detail in relation to this Budget Update report can be found in Attachment 1.

Debt Position

On 16 June 2026 Council adopted the 2026/27 Annual Business Plan and Budget (Resolution 6626) and approved in accordance with Section 134 of the *Local Government Act 1999*, a maximum borrowing facility of $150.0M.

Actual borrowings as at 30 September 2026 were $53.1M, well below the approved maximum debt facility.

Future Action

Further updates to be provided on a monthly basis.

YTD Result as at September 2026

The table below shows the year to date position for income and expense with a year to date net Deficit of $0.5M (excluding non-structural items) which is unfavourable to YTD Budget by $4.2M.

	YTD Actual $'000	YTD Budget $'000	Variance Fav/(Unfav) $'000	%	Explanation of variance where considered material
Income					
RATES REVENUES	33,872	33,680	192	1%	
STATUTORY CHARGES	1,328	1,105	223	20%	Planning application fees & Section 7 Searches
USER CHARGES	1,122	1,105	17	2%	
INVESTMENT INCOME	38	18	20	111%	
REIMBURSEMENTS	321	193	128	66%	Reimbursements for Tree Services & Aquadome utilities
OTHER INCOME	91	42	49	117%	NAIDOC in the North sponsorship
GRANTS, SUBSIDIES, CONTRIBUTIONS	5,976	7,412	(1,436)	(19%)	Prepayment of Financial Assistance grant offset by receipt of Roads to Recovery grant instalment and Urban Tree Fund contributions
Total Income	**42,748**	**43,555**	**(807)**	(2%)	
Expense					
EMPLOYEE COSTS	15,265	15,147	(118)	(1%)	Grant funded positions (ILC Grant - Belonging in the North)
MATERIALS CONTRACTS OTHER EXPENSES	12,826	12,024	(802)	(7%)	Purchase of groundwater, Youth Hub trial and grant related expenditure (ILC Grant - Belonging in the North and BAE Grant)
FINANCE COSTS	530	646	116	18%	Lower debt balance
DEPRECIATION, AMORTISATION & IMPAIRMENT	10,762	10,748	(14)	(0%)	
Total Expense	**39,383**	**38,565**	**(818)**	(2%)	
Net Surplus/(Deficit)	**3,365**	**4,990**	**(1,625)**		
Non-Structural Items [1]	3,907	1,374	2,533		
Net Structural Surplus/(Deficit)	**(542)**	**3,616**	**(4,158)**		

Notes:
1. Developer contributions, operating grants used for capital projects, reserves & one off investment decisions not part of recurrent base budget or for future use on infrastructure projects

Full Year Forecast Result as at September 2026

The table below shows the full year forecasted result for income and expense with a net Deficit of $16.5M (excluding non-structural items) which is unfavourable to Budget by $17.7M.

	Full Year Forecast $'000	Full Year Budget $'000	Variance Fav/(Unfav) $'000	%	Explanation of variance where considered material
Income					
RATES REVENUES	134,782	134,782	-	0%	
STATUTORY CHARGES	4,204	3,804	400	11%	Planning application fees & Section 7 Searches
USER CHARGES	4,623	4,570	53	1%	
INVESTMENT INCOME	90	71	19	27%	Interest revenue
REIMBURSEMENTS	908	763	145	19%	Reimbursements for Tree Services & Aquadome utilities
OTHER INCOME	509	269	240	89%	NAWMA additional bin income & NAIDOC in the North sponsorship
GRANTS, SUBSIDIES, CONTRIBUTIONS	17,503	29,031	(11,528)	(40%)	Prepayment of Financial Assistance grant offset by additional grants and developer contributions
NET GAIN - JOINT VENTURES & ASSOCIATES	635	635	-	0%	
Total Income	**163,254**	**173,925**	**(10,671)**	(6%)	
Expense					
EMPLOYEE COSTS	59,206	58,865	(341)	(1%)	Grant funded positions (ILC Grant - Belonging in the North)
MATERIALS CONTRACTS OTHER EXPENSES	62,852	60,089	(2,763)	(5%)	Youth Hub trial, Social Inclusion NDIS funded services and spend of grants (ILC - Belonging in the North, BAE and NSS grants), Development Services consultants, purchase of groundwater, waste costs and Aquadome subsidy
FINANCE COSTS	4,275	4,671	396	8%	Lower debt balance
DEPRECIATION, AMORTISATION & IMPAIRMENT	44,252	44,278	26	0%	
NET LOSS- JOINT VENTURES & ASSOCIATES	278	278	-	0%	
Total Expense	**170,863**	**168,181**	**(2,682)**	(2%)	
Net Surplus/(Deficit)	**(7,609)**	**5,744**	**(13,353)**		
Non-Structural Items [1]	8,872	4,523	4,349		
Net Structural Surplus/(Deficit)	**(16,481)**	**1,221**	**(17,702)**		
For comparative purposes only					
Adjustment for advance payment of FA Grants	*15,510*		*15,510*		
Adjusted Net Structural Surplus/(Deficit)	**(971)**	**1,221**	**(2,192)**		

Notes:
1. Developer contributions, operating grants used for capital projects, reserves & one off investment decisions not part of recurrent base budget or for future use on infrastructure projects

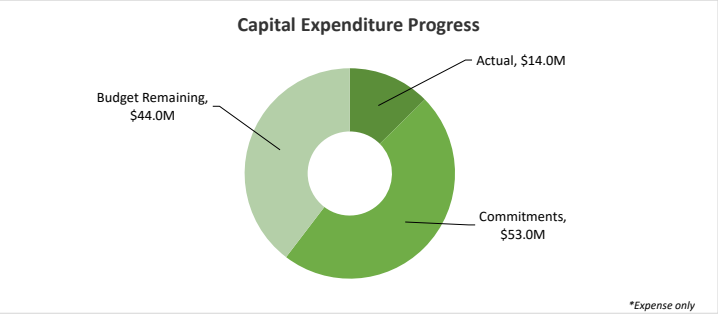
Capital Full Year Movement (2026/2027)

The table below shows the full year forecasted net capital expenditure of $70.9M which is less than Budget by $29.7M.

	Full Year Forecast	Full Year Budget	Variance Less/ (Greater)	Explanation of variance where considered material
Revenue	(10,087)	(10,459)	372	
Expenses	80,971	111,016	30,045	Multiyear projects: Dwight Clubrooms and Changerooms construction to commence this year and continue into 2027/28, Munno Para Sportsground Stage 3 contract awarded and to continue in 2027/28, council contribution towards Riverlea District Sportsground to be made and developer to carry out work on Stebonheath Road, Eyre.
Total Net Capital Expenditure	**70,884**	**100,557**	**29,673**	

	Full Year Forecast $'000	Full Year Budget $'000	Variance Less/ (Greater) $'000	Explanation of variance where considered material
Buildings	14,348	16,060	1,712	Multiyear projects: Dwight Clubrooms and Changerooms construction to commence this year and continue into 2027/28
Fleet	5,663	5,841	178	
IT	1,652	1,670	18	
Northern CBD	34	500	466	Infrastructure costs under negotiation with developers
Other	958	1,692	734	Infrastructure costs under negotiation with developers
Playford Alive	23	945	922	Savings
Parks	11,964	37,432	25,468	Multiyear project: Munno Para Sportsground Stage 3 construction contract awarded and council contribution towards Riverlea District Sportsground to be made
Stormwater	1,080	1,746	666	Park Rd Drainage savings
Streetscapes	10,244	11,010	766	Developer to carry out work on Stebonheath Road, Eyre
Transport	20,668	18,946	(1,722)	AMP Kerbs and Reseal carry in at BR1
Wetlands	4,250	4,715	465	Multiyear projects: Playford Water Business Expansion project to continue into 2027/28
Total Net Capital Expenditure	**70,884**	**100,557**	**29,673**	

Capital Expenditure Progress as at September



Borrowings/Investment Summary (2026/2027)

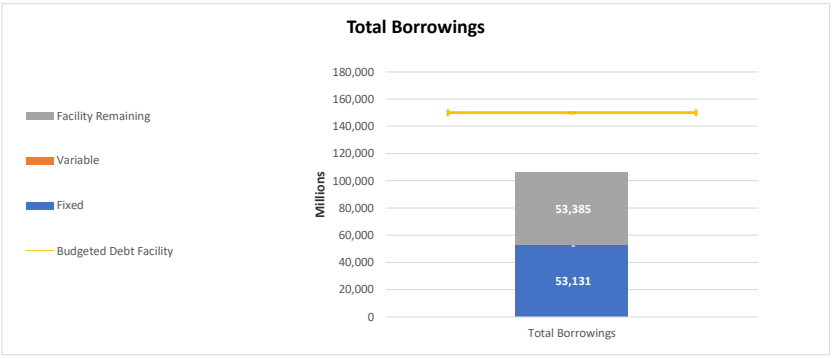
Debt Mix:

As at September 2026 the balance of Council's short-term investments is $0.2M.

Council's total borrowings as at the end of September 2026 are all fixed borrowings of $53.1M, total facilities accumulate to $106.5M.

Total borrowings, net of repayments, have decreased by $1.0M from $54.1M in the prior month. This is consistent with Council's capital spend timing and receipts.

The LTFP has a budgeted debt facility of $150.0M based on the assumption of full delivery of capital programs and an allowance for Treasury cash flow management. These borrowings fall within the approved budget, Council's adopted financial indicators and the LTFP. Forecasted Debt as at 30 June 2027 is $96.7M.



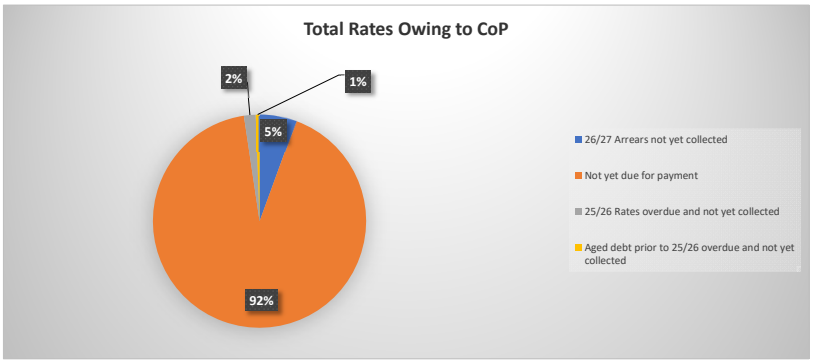
Rates Recovery:

Rates recovery has a direct impact on positive cash flow which then correlates to borrowings. By maximising cashflows, less borrowings are required to fund operational expenditure.

Total rates owing of $95.2M (69.2%) as at September 2026 reflects an increase of 2.7% compared to September 2025.

10.8% of ratepayers are proactively utilising Councils bill smoothing options including direct debit and centrepay.

0.4% of councils ratepayers have arrangements in place under councils hardship policy.



Reserves

The reserves are a collation of developer contributions received over a number of periods and are managed as a cash offset against Council's debt. Under legislation, Council is required to apply interest income to the balance in reserves using the RBA average cash rate.

The forecasted balance of reserves as at 30 June 2027 is $28.8M.

Below is a summary of the forecasted contributions, expenditure and estimated interest as at September 2026.

Reserve	Opening Balance	Forecasted Developer Contributions & State Govt Grants	Forecasted Expenditure/ Transfer	Estimated Interest	Forecasted Closing balance
	$'000	$'000	$'000	$'000	$'000
Open Space Reserve	8,458	2,629	(41)	501	11,547
Stormwater Infrastructure Deed - Virginia	(177)			(8)	(185)
Stormwater Infrastructure Deed - Angle Vale	4,199	171		198	4,568
Stormwater Infrastructure Deed - Playford North Extension	(688)		(176)	(39)	(903)
Social Infrastructure Deed - Virginia	312	74		18	404
Social Infrastructure Deed - Angle Vale	2,819	275		140	3,234
Social Infrastructure Deed - PNE	2,534	564		141	3,239
Supplementary Local Roads	3,271	756		183	4,210
Playford Alive Initiative Fund	1,419	295	(1,227)	22	509
Urban fund tree	201	432		29	662
Gawler Rail Vegetation Offset	217		(4)	10	223
Other one-off Reserves	1,220			55	1,275
	23,785	**5,196**	**(1,448)**	**1,250**	**28,783**

Financial Indicators

Financial sustainability is achieved when Council can deliver the services it provides to the community at an agreed and consistent standard across a long period, without the need for significant rate increases or significant service reductions, whilst maintaining inter-generational equity.

Financial sustainability enables Council to:
- Deliver and maintain intergenerational equity
- Maintain a solid and healthy financial position
- Maintain a degree of stability and predictability for future rate increases
- Manage its debt levels

Council has six financial indicators used to measure its financial sustainability.

Financial Indicator	Explanation	Target	Forecast	Adjusted Forecast	Budget	Points to note on indicators outside of target range
Operating Surplus Ratio	Gives an indication of Councils ability to service its operations from expected income, while maintaining long term financial sustainability.	Between 1% and 10%	✗ -4.7%	✓ 4.4%	✓ 3.3%	Adjusted $15.5M Financial Assistance grant prepaid in June 2026 as well as other cost pressures
Structural Surplus Ratio	Operating Surplus Ratio excluding one off grants, contributions, reserves and investments	Between 1% and 4%	✗ -10.5%	✗ -0.5%	✗ 0.7%	Adjusted $15.5M Financial Assistance grant prepaid in June 2026 as well as other cost pressures
Cash Flow from Operations Ratio*	Measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	Between 90% and 110%	✗ 75.7%	✗ 75.7%	✗ 124.4%	Adjusted $15.5M Financial Assistance grant prepaid in June 2026 and capital grants/contributions recognised as income
Asset Renewal Funding Ratio	Shows whether or not Council is replacing assets at the rate as required in the Asset Management Plan.	Between 90% and 110%	✗ 126.6%	✗ 126.6%	✗ 116.5%	Deferred AMP Program from 2025/26 carried over to 2026/27
Net Financial Liabilities Ratio**	Shows the extent to which Council is managing its debt.	Between 50% and 160%	✓ 103.4%	✓ 94.4%	✓ 89.3%	
Interest Expense Ratio	Shows how much discretionary income is used to pay interest on borrowings	Between 0% and 8%	✓ 3.2%	✓ 3.2%	✓ 3.5%	

Adjusted Forecast corrects the distortion created due to accounting treatment of the advance payment of FA Grants allocation, and creates a more accurate basis for comparison.

STAFF REPORTS

Confidential Matters which cannot be delegated to a Committee or Staff

17.1 NAWMA - GLASS FINES BENEFICIATION PROJECT

Contact Person: Tina Hudson

Why is this matter before the Council or Committee?

Matters which cannot be delegated to a Committee or Staff

Purpose

For Council to make a determination on whether to deal with this matter in confidence.

A. COUNCIL TO MOVE MOTION TO GO INTO CONFIDENCE

STAFF RECOMMENDATION

Pursuant to Section 90(2) of the *Local Government Act 1999* an order is made that the public be excluded from attendance at the meeting, with the exception of:

- Chief Executive Officer;
- Acting General Manager City Assets;
- General Manager City Services;
- General Manager Corporate Services;
- Manager Governance;
- Senior Manager Regulatory and Community Safety;
- Environmental Planner;
- Governance Support;
- ICT Support;
- Minute Taker;

in order to consider in confidence agenda item 17.1 under Section 90(3)(b) of the *Local Government Act 1999* on the basis that:

(b) information the disclosure of which -

i) 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

ii) would, on balance, be contrary to the public interest.

Information in the report and any subsequent discussion could reasonably be expected to undermine future commercial negotiations and be contrary to the public interest

On the basis of this information, the principle that meetings should be conducted in a place open to the public has been outweighed in this instance; Council consider it necessary to consider this matter in confidence.

Section B below to be discussed in the confidential section of the agenda once the meeting moves into confidence for each item.

B. The Matters as per item 17.1

C. COUNCIL TO DECIDE HOW LONG ITEM 17.1 IS TO BE KEPT IN CONFIDENCE

Purpose

To resolve how long agenda item 17.1 is to be kept confidential.

STAFF RECOMMENDATION

Pursuant to Section 91(7) of the *Local Government Act 1999*, the Council orders that the following aspects of Item 17.1 be kept confidential in accordance with Council's reasons to deal with this item in confidence pursuant to Section 90(3)(b) of the *Local Government Act 1999*:

- Report for Item 17.1
- Attachment(s) for Item 17.1
- Minutes for Item 17.1

This order shall operate until the next scheduled annual review of confidential items by Council at which time this order will be reviewed and determined in accordance with Section 91(9)(a) of the *Local Government Act 1999.*

Pursuant to Section 91(9)(c) of the *Local Government Act 1999*, Council delegates to the Chief Executive Officer the power to revoke this order at any time and the Chief Executive Officer must advise the Council of the revocation of this order as soon as possible after such revocation has occurred.

17.2 2 PLAYFORD BOULEVARD & LOT 6 PRINCE CHARLES STREET - CBD DEVELOPMENT STRATEGY

Contact Person: Paul Alberton

Why is this matter before the Council or Committee?

Matters which cannot be delegated to a Committee or Staff

Purpose

For Council to make a determination on whether to deal with this matter in confidence.

A. COUNCIL TO MOVE MOTION TO GO INTO CONFIDENCE

STAFF RECOMMENDATION

Pursuant to Section 90(2) of the *Local Government Act 1999* an order is made that the public be excluded from attendance at the meeting, with the exception of:

- Chief Executive Officer;
- Acting General Manager City Assets;
- General Manager City Services;
- General Manager Corporate Services;
- Senior Manager Finance
- Senior Manager Development Services
- Senior Manager City Property
- Acting Senior Manager – Community Engagement & Experience
- Property Specialist
- Governance Support;
- ICT Support;
- Minute Taker;

in order to consider in confidence agenda item 17.2 under Section 90(3)(b) of the *Local Government Act 1999* on the basis that:

(b) information the disclosure of which -

i) 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

ii) would, on balance, be contrary to the public interest.

This matter is confidential because the information contained in the report can reasonably be expected to convey a commercial advantage

On the basis of this information, the principle that meetings should be conducted in a place open to the public has been outweighed in this instance; Committee consider it necessary to consider this matter in confidence.

Section B below to be discussed in the confidential section of the agenda once the meeting moves into confidence for each item.

B. The Matters as per item 17.2

C. COUNCIL TO DECIDE HOW LONG ITEM 17.2 IS TO BE KEPT IN CONFIDENCE

Purpose

To resolve how long agenda item 17.2 is to be kept confidential.

STAFF RECOMMENDATION

Pursuant to Section 91(7) of the *Local Government Act 1999*, the Council orders that the following aspects of Item 17.2 be kept confidential in accordance with Council's reasons to deal with this item in confidence pursuant to Section 90(3)(b) of the *Local Government Act 1999*:

- Report for Item 17.2
- Attachments for Item 17.2
- Minutes for Item 17.2

This order will be reviewed and determined as part of the annual review by Council in accordance with Section 91(9)(a) of the *Local Government Act 1999.*

Pursuant to Section 91(9)(c) of the *Local Government Act 1999*, Council delegates to the Chief Executive Officer the power to revoke in whole or in part this order at any time, and the Chief Executive Officer must advise Council of the revocation of this order as soon as possible after such revocation has occurred.