



NOTICE

of

STRATEGY AND SERVICES COMMITTEE MEETING

Pursuant to the provisions of Section 88(1) of the Local Government Act 1999

TO BE HELD IN

**COUNCIL CHAMBERS
PLAYFORD CIVIC CENTRE
10 PLAYFORD BOULEVARD, ELIZABETH**

MEMBERS MAY PARTICIPATE BY ELECTRONIC MEANS

ON

TUESDAY, 9 JUNE 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, 4 June 2026

MEMBERSHIP

CR REBECCA VANDEPEAR – PRESIDING MEMBER

Cr Akram Arifi

Cr Marilyn Baker

Cr Zahra Bayani

Cr Andrew Craig

Mayor Glenn Docherty

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

**City of Playford
Strategy and Services Committee Meeting**

AGENDA

TUESDAY, 9 JUNE 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 Strategy and Services Committee Meeting held 12 May 2026 be confirmed as a true and accurate record of proceedings.

3 DECLARATIONS OF INTEREST

4 DEPUTATION / REPRESENTATIONS

Nil

5 STAFF REPORTS

Matters to be considered by the Committee and referred to Council

Matters which cannot be delegated to a Committee or Staff

- 5.1 Adoption of the 2026/27 Annual Business Plan and Budget (Attachments).....6
- 5.2 Adoption of the 2026/27 Long Term Financial Plan (Attachment).....208
- 5.3 Adoption of the 2026/27 Strategic Asset Management Plan (Attachment)252

Matters to be considered by the Committee Only

Matters delegated to the Committee

- 5.4 2026 Confidential Order Review (Attachment)306

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- 6.2 City Operations Quarterly Update313
- 6.3 Quarterly Capital Projects Update314

7 INFORMAL ACTIONS

8 CONFIDENTIAL MATTERS

Nil

9 CLOSURE

STAFF REPORTS

MATTERS TO BE CONSIDERED BY THE COMMITTEE AND REFERRED TO COUNCIL

***Matters which cannot be
delegated to a Committee or Staff***

5.1 ADOPTION OF THE 2026/27 ANNUAL BUSINESS PLAN AND BUDGET

Responsible Executive Manager : Luke Culhane

Report Author : Sarah Young

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

Attachments :

- 1. 2026/27 Annual Business Plan and Budget
- 2. 2026/27 Rating Policy and Procedure
- 3. 2026/27 Rate Rebate Policy and Procedure
- 4. What We Heard Report

PURPOSE

The purpose of this report is for Council to adopt the 2026/27 Annual Business Plan and Budget (Attachment 1), 2026/27 Rating Policy and Rating Procedure (Attachment 2) and 2026/27 Rate Rebate Policy and Rate Rebate Procedure (Attachment 3).

STAFF RECOMMENDATION

1. In accordance with Section 123 of the *Local Government Act 1999* (the Act) and Regulation 6 of the *Local Government (Financial Management) Regulations 2011*, having considered in accordance with Section 123(6) of the Act:
 - a) all submissions made to the Council during the public consultation period (Attachment 4); and
 - b) the following new or revised information in the possession of the Council that is relevant to the material contained in the Draft Annual Business Plan:
 - i) the Valuer-General's final property data to apply to properties in 2026/27 with any additional rate revenue from new rateable properties allocated to the operating surplus.

The Council adopts the City of Playford 2026/27 Annual Business Plan and Budget (Attachment 1).

2. The Chief Executive Officer is authorised to make further minor amendments to the 2026/27 Annual Business Plan and Budget (Attachment 1) that do not alter the intent of the Plan.

Adoption of Budget

3. In accordance with Section 123 of the Act and Regulation 7 of *Local Government (Financial Management) Regulations 2011*, Council adopts the City of Playford Budget for the 2026/27 financial year as set out in Attachment 1, which the Council determines to be consistent with Council's Annual Business Plan.

Rating Policy and Rate Rebate Policy

- 4.1 Council adopts the 2026/27 Rating Policy, Rating Procedure, Rate Rebate Policy and Rate Rebate Procedure set out within Attachments 2 and 3.
- 4.2 Council notes that they are consistent with the general principles of rating as outlined in Section 150 of the Act.
- 4.3 Council authorises the Chief Executive Officer to make further minor amendments to the Rating Policy and Procedure, and the Rate Rebate Policy and Procedure that do not alter the intent of the documents.

Borrowings

5. In accordance with Section 134 of the Act, Council authorises borrowings of up to a maximum debt facility of \$150M, in a manner complying with the Act. Council authorises the affixation of the common seal to any documents required to give effect to this resolution.

Adoption of Valuations

6. Pursuant to Section 167(2)(a) of the Act, the Council adopts for rating purposes for the year ending 30 June 2027 the Valuer-General's Capital Valuation of land within the Council's area, being \$<<to be inserted prior to Ordinary Council>>, of which \$<<to be inserted prior to Ordinary Council>> represents rateable land.

Declaration of General Rate

7. That having considered and taken into account the general principles of rating contained in Section 150 of the Act, and in accordance with Section 153(2) of the Act issues of consistency and comparability across council areas in the imposition of rates on various sectors of the business and wider community, the Council pursuant to Sections 152(1)(c), 153(1)(b) and 156(1)(a) of the Act and Regulation 14 of the *Local Government (General) Regulations 2013*, declares the following differential general rates for the year ending 30 June 2027, to apply to all rateable land within the Council area based on the following two (2) components:
 - 7.1 one being a fixed charge of \$<<to be inserted prior to Ordinary Council>>.
 - 7.2 the other being a differential general rate based on the capital value of the land varying accordingly to land use as follows:
 - a) \$<<to be inserted prior to Ordinary Council>> in the dollar of the capital value on rateable land of land uses category 1 (residential), category 7 (primary production), category 8 (vacant land) and category 9 (other) land use.
 - b) \$<<to be inserted prior to Ordinary Council>> in the dollar of the capital value on rateable land of land uses category 2 (commercial shop), category 3 (commercial office), category 4 (commercial other), category 5 (industry light) and category 6 (industry other) land use.

Maximum Increase for Principal Place of Residence

8. Pursuant to Section 153(3) of the Act, the Council has determined that it will not apply a maximum increase (rates cap) on general rates to be imposed on rateable land constituting the principal place of residence of a principal ratepayer.

Separate Rate (Regional Landscape Levy)

9. Pursuant to Section 69 of the *Landscape South Australia Act 2019* and Section 154 of the Act, the Council imposes a separate rate of \$<<to be inserted prior to Ordinary Council>> in the dollar for the year ending 30 June 2027 on the capital value of all rateable land in the Council area and the Green Adelaide Region, so as to reimburse the

Council for the amount contributed or to be contributed by the Council to the Green Adelaide Board of \$<<to be inserted prior to Ordinary Council>>.

Method of Payment of Rates

10. Pursuant to Section 181(1) and (2) of the Act, all rates imposed in respect of the 2026/27 financial year will fall due in four (4) approximately equal instalments payable on:

- 2 September 2026;
- 2 December 2026;
- 2 March 2027; and
- 2 June 2027.

Council authorise the Chief Executive Officer to make further minor amendments to the 2026/27 Annual Business Plan and Budget (Attachment 1) that do not alter the intent of the Plan.

EXECUTIVE SUMMARY

The 2026/27 Annual Business Plan and Budget (Attachment 1) describes the services and programs Council will deliver to the community over the next 12 months.

Section 123 of the Act and Regulations 6 and 7 of the *Local Government (Financial Management) Regulations 2011* set out various requirements for annual business plans and budgets which must be adhered to. These include the adoption (in order) of:

- (a) an annual business plan
- (b) an annual budget
- (c) the capital valuation (provided by the State Valuation Office)
- (d) declaration of rates.

This report seeks Council's adoption of the 2026/27 Annual Business Plan and Budget (Attachment 1), the 2026/27 Rating Policy and Rating Procedure (Attachment 2), and the 2026/27 Rate Rebate Policy and Rate Rebate Procedure (Attachment 3).

1. BACKGROUND

Development of the Draft 2026/27 Annual Business Plan and Budget commenced in January 2026. The Draft Plan was endorsed for public consultation at the Ordinary Council meeting on 28 April 2026 as per (Resolution 6549) below:

1. *Council endorse the Draft 2026/27 Annual Business Plan and Budget (Attachment 1), Draft 2026/27 Long Term Financial Plan (Attachment 2) and Draft 2026/27 Strategic Asset Management Plan (Attachment 3) for the purposes of public consultation, to be undertaken from Thursday 30 April 2026 to Thursday 28 May 2026.*
2. *Council authorise the Chief Executive Officer to make further minor amendments to the Draft 2026/27 Annual Business Plan and Budget (Attachment 1), Draft 2026/27 Long Term Financial Plan (Attachment 2) and Draft 2026/27 Strategic Asset Management Plan (Attachment 3) that do not alter the intent of the documents.*

A 28-day public consultation took place in accordance with the Act and the City of Playford Community Engagement Policy. The Draft Plan and feedback forms were made available online and at Council's Customer Contact locations and a public hearing was held on Tuesday 26 May 2026.

A copy of the feedback received during the consultation period can be found in the What We Heard Report (Attachment 4).

2. RELEVANCE TO STRATEGIC PLAN

The 2026/27 Annual Business Plan and Budget (Attachment 1) has been developed in-line with the decision-making filters and themes in Council's Strategic Plan 2025-2028 – Building stronger foundations and connecting our people.

3. PUBLIC CONSULTATION

Under Section 122 and Section 123 of the Act, Council must adopt a process or processes to ensure that members of the public are given a reasonable opportunity to be involved in the development and review of its Strategic Management Plans. This also extends to Council's Rating and Rate Rebate Policies and Procedures. Specifically, the Act requires Council to make its Annual Business Plan and Budget available for public consultation for a period of not less than 21 days.

The City of Playford Community Engagement Procedure states that any legislatively required consultation will run for a period of 28 days. The Draft 2026/27 Annual Business Plan and Budget, 2026/27 Rating Policy and Procedure and 2026/27 Rate Rebate Policy and Procedure were released for a public consultation period from Thursday 30 April 2026 to Thursday 28 May 2026, and a public hearing held on Tuesday 26 May 2026.

4. DISCUSSION

4.1 Public Consultation

4.1.1 Over a consultation period of 28 days (30 April 2026 – 28 May 2026), Council asked the community the following questions about the Draft Plans:

- Level of knowledge – if participants had read the Draft Plans and documents
- Level of support on the Draft Plans and documents
- Additional feedback Council may need to consider.

4.1.2 The following activities took place as part of the public consultation process:

- Public Notice in the Advertiser and The Bunyip advising the community that the Draft Plans were available for consultation
- Media release to the Bunyip advising the community that the Draft Plans were available for consultation
- Draft Plans and Feedback Forms available at Customer Contact locations
- Draft Plans and Feedback Forms available on Council's website and Engagement Hub platform

- Public hearing on Tuesday 26 May 2026 as part of the Ordinary Council meeting.

4.1.3 Engagement Hub was used as a one-stop shop for our community to provide feedback on the 2026/27 Draft Annual Business and Budget and Rating and Rate Rebate Policies and Procedures. From 30 April 2026 to 28 May 2026 there were:

- 1499 Visits to the project on Engagement Hub
- 641 Document downloads;
- 40 Feedback forms submitted;
- Eight (8) emails submitted; and
- Three (3) verbal submissions made at the public hearing on Tuesday 26 May 2026.

4.1.4 The What We Heard Report (Attachment 4) provides a summary of all feedback received.

4.2 Updates to the Draft Annual Business Plan and Budget

4.2.1 As per Section 123(6a) of the Act, Council must include a statement in the adopted annual business plan which outlines any significant amendments from the draft (on which they undertook public consultation) and the reason for those amendments.

This statement can be found on Page 8 of the 2026/27 Annual Business Plan and Budget (Attachment 1) and outlines the following amendments:

Rates from new rateable properties are estimated in the Draft Plan. As more information is received from the Valuer-General the numbers are updated. This has resulted in an increase of commercial rate revenue as show in the table below.

Summary of Operating Expenditure Budget Movement	\$'000
Draft Annual Business Plan Operating Surplus	5,280
Adjustment Rates from New Commercial Ratepayers	288
Additional Rates from New Residential Dwellings	348
Operating Costs to Service New Residential Dwellings	(348)
Revised Annual Business Plan Operating Surplus	5,568

The Rates section (from page 55) has been updated to reflect these changes.

The Primary Financial Indicators (page 64) for the 2026/27 Budget and projected five (5) year averages have been updated to reflect these changes.

The Budgeted Financial Statements and Explanations (from page 68) have been updated to reflect these changes.

Further changes that have been incorporated in this Plan are the addition of the Mayor and Chief Executive Officer Foreword (page 5), and updated dates in the project milestones table (page 48).

Minor updates have been made to the road and footpath renewal program due to project reprioritisation, including postponements related to adjacent developments and coordination with other works. Appendix 1 Proposed Infrastructure Renewal Works 2026/27 and Appendix 2 Proposed Capital Works 2026/27 Suburb Maps have been updated to reflect these changes.

4.3 Remaining Updates to the Annual Business Plan and Budget

4.3.1 The following sections of the 2026/27 Annual Business Plan and Budget are draft and can only be finalised upon completion of Rates Modelling to take account of the final number of properties and capital valuations as provided by the Valuer-General. The rate revenue, associated operating expenditure and rates will be reflected in the version of this Plan that is considered for adoption at the Ordinary Council Meeting:

- Rates (from page 55)
- Budgeted Financial Statements and Explanations (from page 68).

5. OPTIONS

Recommendation

1. In accordance with Section 123 of the *Local Government Act 1999* (the Act) and Regulation 6 of the *Local Government (Financial Management) Regulations 2011*, having considered in accordance with Section 123(6) of the Act:
 - a) all submissions made to the Council during the public consultation period (Attachment 4); and
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The Council adopts the City of Playford 2026/27 Annual Business Plan and Budget (Attachment 1).

2. The Chief Executive Officer is authorised to make further minor amendments to the 2026/27 Annual Business Plan and Budget (Attachment 1) that do not alter the intent of the Plan.

Adoption of Budget

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- 2 September 2026;
- 2 December 2026;
- 2 March 2027; and
- 2 June 2027.

Council authorise the Chief Executive Officer to make further minor amendments to the 2026/27 Annual Business Plan and Budget (Attachment 1) that do not alter the intent of the Plan.

Option 2

The Chief Executive Officer prepare and present to the Council for its consideration at a future meeting an annual business plan (and/or budget) for 2026/27 based on the City of Playford 2026/27 Annual Business Plan (and/or Budget) attached to the report titled Adoption of the 2026/27 Annual Business Plan and Budget and dated June 2026 and incorporating the following amendments and such other amendments as the Chief Executive Officer considers necessary or appropriate:

- _____
- _____
- _____

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

The adoption of the annual budget is a statutory requirement in accordance with Section 123 of the Act and Regulations 6 and 7 of the *Local Government (Financial Management) Regulations 2011*.

The 2026/27 Annual Business Plan and Budget (Attachment 1) has been developed by staff and Council Members via a process that considers the Long-Term Financial Plan assumptions, the Strategic Plan, rating levels and the new projects and services to be delivered in the next 12 months.

The Plan has undergone consideration by Council, and the community have been provided with opportunities to provide comment and feedback in accordance with the Act.

This option provides for Council to adopt the 2026/27 Annual Business Plan and Budget (Attachment 1) in line with Council's objectives and incorporates the amendments made by staff outlined in section 4 of this report.

This option also allows for the adoption of the 2026/27 Rating Policy and Rating Procedure (Attachment 2), and the 2026/27 Rate Rebate Policy and Rate Rebate Procedure (Attachment 3).

Additionally, the Chief Executive Officer is authorised to make further minor amendments that do not alter the intent of the Plan.

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 compliance with the relevant legislation.

6.1.2 Financial Implications

The 2026/27 Annual Business Plan and Budget sets Council's budget for the next 12 months. Financial details are contained within the Plan.

6.2 Option 2 Analysis

6.2.1 Analysis & Implications of Option 2

This option provides Council the opportunity to make amendments to the 2026/27 Annual Business Plan and Budget (Attachment 1).

Where this option is taken, in accordance with Section 123(6a) of the Act, a statement must be included in the adopted business plan:

- (a) setting out any significant amendments from the draft annual business plan; and
- (b) providing reasons for those amendments.

Under this option the 2026/27 Annual Business Plan and Budget will need to be revised, and a further report prepared prior to being presented to Council for their consideration at a future meeting.

6.2.2 Financial Implications

The 2026/27 Annual Business Plan and Budget sets Council's budget for the next 12 months. Financial details are contained within the Plan.

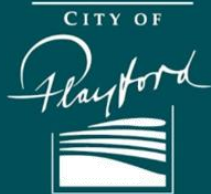
This option may require Council to pass a resolution, providing the administration with a temporary expenditure budget to ensure that Council can continue to provide ongoing services to the community. The temporary budget will be required until the 2026/27 Annual Business Plan and Budget and Long Term Financial Plan are both finalised and approved.



City of Playford

Annual Business Plan and Budget

2026/27



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



City of Playford



Mayor and CEO Foreword

We are pleased to present the City of Playford's 2026/27 Annual Business Plan and Budget - a plan that sets a steady and disciplined course for the year ahead and continues to deliver the services and infrastructure our community relies on.

As the centre of growth in South Australia, we continue to welcome additional residents to Playford, bringing energy, diversity and opportunity to our city. With that growth comes increased demand on our roads, parks, services and infrastructure. Our responsibility is clear - to support both our growing and established communities, while planning carefully for the future.

This year's plan continues our strong focus on delivering the essential services that keep our city running day to day - from waste collection and road maintenance to libraries, parks and community programs. In 2026/27, we will invest more than \$134 million in services, alongside \$36.4 million in renewing and replacing infrastructure to ensure our assets remain safe, functional and fit for purpose.

We are also continuing to deliver the infrastructure our growing community needs, including improved roads and intersections, expanded sporting facilities, and upgrades to streetscapes and open spaces. Importantly, we remain focused on completing projects already underway while continuing to invest in the long-term infrastructure that supports our city's growth.

We recognise the increasing cost pressures facing households and local government alike. This budget takes a measured and responsible approach, balancing the need to maintain services and invest in our community while minimising the impact on ratepayers. Financial sustainability remains at the core of our decisions, ensuring we can continue to deliver for Playford both now and into the future.

We thank everyone who took the time to engage with us during this year's planning process. Your feedback helps guide our decisions, and we look forward to continuing to work together to shape Playford's future.




Glenn Docherty
Mayor




Sam Green
Chief Executive Officer

City of Playford



Executive Summary

Each year Council outlines the services and projects it will deliver to the community through its Annual Business Plan and Budget, Long Term Financial Plan and Strategic Asset Management Plan.

This **Annual Business Plan and Budget 2026/27** (ABP) has been developed in line with Council's Strategic Plan 2025-2028 and focuses on delivering the services and facilities our community relies on every day. This includes services that contribute to a happy and healthy community and help keep our city looking nice and operating safely. We are also committed to focusing on maximising opportunities for external funding and finishing what we have started, whilst always meeting our legislative requirements and legal obligations.

Playford is South Australia's fastest growing council, with an average of 10 new residents expected to call our city home every day until 2046. This growth increases demand on roads, parks, sporting facilities, stormwater infrastructure and community services.

Council is committed to balancing the needs of current residents while planning responsibly for the future. This means continuing to maintain existing services and assets, while also investing in infrastructure that supports a growing and diverse community.

In 2026/27 Council will continue to invest over \$134M in delivering its existing services. The City of Playford delivers 25 services to our community and further details can be found from page 29 onwards.

Council will also invest \$36.4M in renewing or replacing existing assets such as kerbs, footpaths, roads, playspaces and sporting facilities. These renewal works help ensure Council assets remain safe, functional and fit for purpose. Further details of these renewal projects can be found in Appendix 1, Proposed Infrastructure Renewal Works 2026/27.

Several major projects will continue to progress or be completed in 2026/27, including the Stebonheath Road upgrade at Eyre, Munno Para Sportsground Stage 2, Riverlea District Sportsground (North) Stage 1, and upgrades at Dwight Reserve.

As part of the joint delivery of Council's growth area infrastructure obligations (Infrastructure Deeds), planning and design for the Curtis Road/Frisby Road intersection and the upgrades of Chivell Road, Harris Road and Bubner Road will continue. Planning and design will also continue for McEvoy Road Basin and Culvert (Virginia Trunk Drainage System) and Ridley Reserve Softball Change and Clubrooms.

Council will also invest in new projects and services to meet community needs, including:

- Construction of Munno Para Sportsground Stage 3
- Construction of over 2.6 km of new footpaths
- Construction of *Disability Discrimination Act 1992* (DDA) compliant streetscape infrastructure (e.g. pram ramps)
- Installation of an emu crossing on Rollison Road
- Planning and design for Heaslip Road Streetscape Upgrade
- Traffic safety measure for Odgers Road and O'Loughlin Road

City of Playford



- Temporary sportsground facilities at Ridley Reserve West, Angle Vale Community Sports Centre and Argana Park.

Increased funding will support community grants that promote social inclusion, participation, and health and wellbeing, as well as ongoing Access and Inclusion programs.

Council will also begin the phased purchase of 650ML of unallocated groundwater over five years, improving water security and supporting the expansion of recycled water to help green the city.

Like many households, local government faces rising costs and inflationary pressures. Many of these cost pressures are outside Council's control, such as inflation, the increasing cost of waste and increased costs for animal management. This means that the cost of providing the same services in 2026/27 will be higher than last year. We have worked diligently to reduce the impact of these costs and inflationary pressures by only factoring in inflationary pressures where necessary. This approach helps minimise the impact on our ratepayers.

This ABP outlines how we will fund the inflationary costs for our existing services and the costs associated with new projects and services. These additional costs to our budget have been partially offset with \$1M of Continuous Improvement savings from Council's existing budget.

Financial sustainability, in line with Council's Finance Strategy, has been a focus in the development of this plan, ensuring Council has the means to fund the services and projects it provides to the community now and into the future.

The ABP includes a 3.5% increase in rate revenue for 2026/27. This increase supports essential services, new community projects, and Council's long-term financial sustainability.

Council remains focused on delivering the services residents value today, while making responsible decisions that will shape Playford's future.

City of Playford



Statement of amendments made to Draft Annual Business Plan and Budget

As per section 123(6a) of the *Local Government Act*, Council must include a statement in the adopted annual business plan which outlines any significant amendments from the draft (on which they undertook public consultation) and the reason for those amendments.

A number of changes have been made to the Annual Business Plan and Budget 2026/27 since the Draft Plan was released for public consultation from 30 April - 28 May 2026.

Rates from new rateable properties are estimated in the Draft Plan. As more information is received from the Valuer General the numbers are updated. This has resulted in an increase of commercial rate revenue as show in the table below.

Summary of Operating Expenditure Budget Movement	\$'000
Draft Annual Business Plan Operating Surplus	5,280
Adjustment Rates from New Commercial Ratepayers	288
Additional Rates from New Residential Dwellings	348
Operating Costs to Service New Residential Dwellings	(348)
Revised Annual Business Plan Operating Surplus	5,568

The Rates section (from page 55) has been updated to reflect these changes.

The Primary Financial Indicators (page 64) for the 2026/27 Budget and Projected 5 Year Averages have been updated to reflect these changes.

The Budgeted Financial Statements and Explanations (from page 68) have been updated to reflect these changes.

Further changes that have been incorporated in this Plan are the addition of the Mayor and CEO Foreword (page 5), and updated dates in the project milestones table (page 48).

Minor updates have been made to the road and footpath renewal program due to project reprioritisation, including postponements related to adjacent developments and coordination with other works. Appendix 1 Proposed Infrastructure Renewal Works 2026/27 and Appendix 2 Proposed Capital Works 2026/27 Suburb Maps have been updated to reflect these changes.

Our City

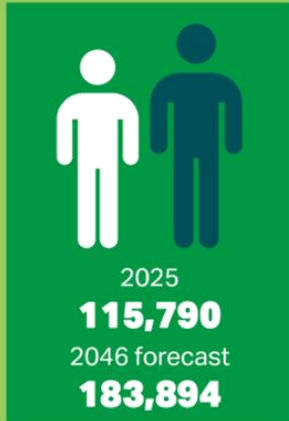
The City of Playford is a diverse city enriched by resilient communities living in new and established suburbs as well as semi-rural townships. Residential development is occurring at a rapid pace, with Playford the centre of growth in South Australia.



Prince George Plaza, Elizabeth.

Playford at a glance

Population → What this means for our city



*ABS 2021

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

Aboriginal and Torres Strait Islander **4.2%**

Diversity



*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
923KM

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



Footpaths & Signage



MORE THAN
904KM

of paths plus signage, bus pads and pram ramps

Parks & Sportsfields

OVER
1205

hectares of open space including 26 sportsfields and 107 playgrounds



Buildings

193

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



Stormwater

572KM

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



Fleet

243

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

Technology



4,534

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

Your Council




Mayor Glenn Docherty



Cr Peter Rentoulis



Cr Rebecca Vandeppear



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; and part of the suburb of Hillier.



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 and Evanston Park.



Cr Marilyn Baker



Cr Zahra Bayani

Katrina Tarr resigned from the role as Ward 4 councillor in January 2026.
A supplementary election will not be needed as the vacancy falls within 12 months of the November 2026 local government elections

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.

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



Strategic Plan

Our Strategic Plan is a roadmap that guides Council's decision-making and aims to deliver on the long-term aspirations of liveability, prosperity and happiness outlined in the 2043 Playford Community Vision.

The City of Playford has taken a 12-year approach to planning, broken down into three 4-year strategic plans:



Strategic Planning Framework



The **Strategic Plan 2020-2024** focused on Community and City Foundations, addressing the foundational needs of the community and the critical social and physical building blocks for success.

The **Strategic Plan 2025-2028** will maintain and build on these foundations while bringing into focus connecting our people to each other and their local community.

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.



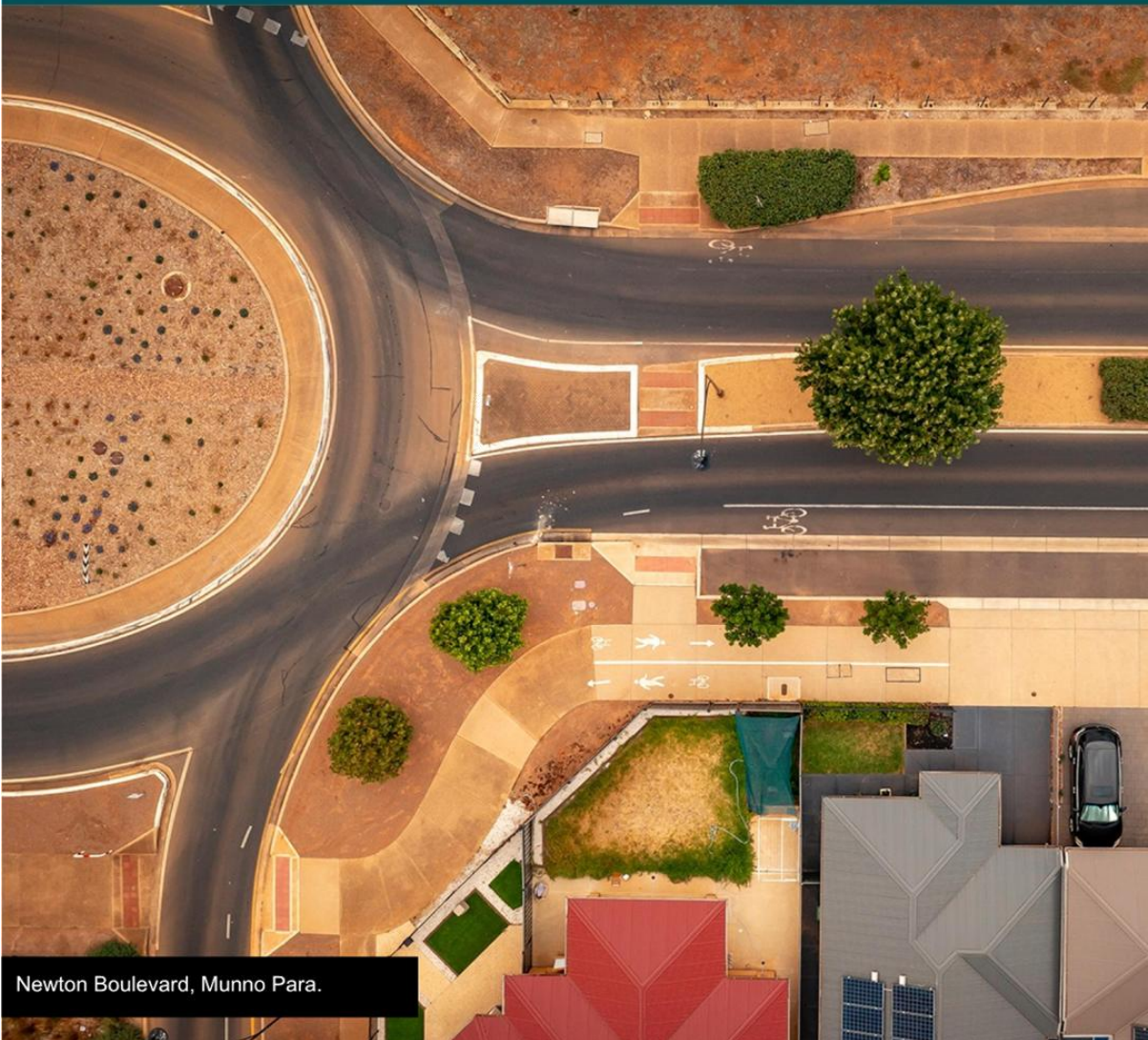
We continue to invest in our growing community by undertaking new projects and delivering new services. The **Long Term Financial Plan*** ensures Council can deliver services, maintain assets and achieve its strategic objectives in a financially sustainable manner. The **Annual Business Plan and Budget***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

Growth in focus



Newton Boulevard, Munno Para.

Growth in focus



Playford is experiencing significant growth, shaped not only by Council-led projects, but by major investment and planning decisions driven by the State and Federal Governments.

Long-term regional strategies, government investment programs and private developments are influencing where homes, jobs and services will be delivered across our city. Council plays a critical role in these processes by advocating for timely infrastructure, coordinating delivery and ensuring growth is well-planned, sustainable and responsive to community needs.

The following initiatives reflect the scale of growth underway and demonstrate how Council is actively contributing to shaping Playford's future, even where projects sit outside of our direct delivery role.

Planning with purpose: The Greater Adelaide Regional Plan (GARP)

The new 30-year Greater Adelaide Regional Plan (GARP) sets the direction for growth across the region and places Playford firmly in focus, recognising our role as a key service centre for the north and a driver of jobs for South Australia.

Key outcomes include:

- Greater Edinburgh Parks being formally identified as a National Employment Cluster, reinforcing its importance to job creation locally, statewide and nationally. Council's long-standing advocacy helped secure this recognition, strengthening our case for critical infrastructure investment.
- Elizabeth Centre being designated part of a State Significant Infill Area, with a State-led masterplan to be delivered over the next two years. This aligns with Council's vision to revitalise Elizabeth as a vibrant hub for services, shopping, business, and entertainment.
- The Playford Health and Wellbeing Precinct being designated a State Innovation Place, reflecting its role in health service delivery and its potential for growth in research and innovation, building on Council's foresight more than a decade ago.
- A further 1300 hectares of land identified as Future Greenfield Growth Areas within the City of Playford, which will be subject to investigations before they are unlocked for development over the 30 year planning horizon of the GARP.

The GARP also identifies an investigation area for a new rapid mass transit corridor to service northern growth area communities. The State Government has subsequently identified a 33km rail corridor linking to the existing metropolitan rail network at Dry Creek, travelling through Waterloo Corner and Riverlea, and terminating at Two Wells. The corridor will be preserved by an overlay in the Planning and Development Code.

Council welcomes the State Government's collaborative approach and is pleased to see its local insight and advocacy reflected in the Plan.

Greater Edinburgh Parks – supporting jobs growth in Northern Adelaide

Around 95 per cent of Greater Adelaide's future employment land is located in Northern Adelaide, with a majority within Greater Edinburgh Parks (GEP). As part of the National Employment Cluster (NEC) identified in the GARP, GEP is well positioned to support industries such as advanced manufacturing, renewable energy, defence and logistics. The development of these employment lands will provide jobs for the rapidly growing northern population and support economic development both locally and for the State.

Growth in focus



GEP benefits from strong access to critical road, rail, port and intermodal infrastructure and proximity to established agricultural, manufacturing and defence industries. Its location near key activity centres including Elizabeth and Salisbury, and Technology Park and Adelaide University at Mawson Lakes provides a strong foundation for supporting highly skilled, future-focused industries.

The demand for employment land is evident by four rezoning (Code Amendments) exercises at Waterloo Corner involving multiple landowners. The planning, coordination and funding for critical infrastructure including transport, stormwater and utilities is being led by the State Government.

This work will be supported by the development of an Employment Lands Roadmap, outlining where land will be released, when infrastructure will be delivered and how the State will meet the growing demand for industrial, logistics and advanced manufacturing precincts.

Northern Park Lands – a new open space network for the North

The Northern Park Lands is a major State Government initiative introduced through the GARP to establish a new network of public open spaces in Adelaide's growing northern suburbs. Spanning up to 1000 hectares, the initiative will support population growth by delivering high-quality open space and landscape infrastructure adjacent to existing and emerging communities.

Over time, the Northern Park Lands will include areas for:

- active recreation and sporting facilities
- walking and cycling connections
- passive open space and landscape experiences
- revegetation, biodiversity habitat and waterway enhancement
- gathering spaces and destinations
- community and visitor facilities that support activation and sustainability

The GARP identifies preparation of a Northern Park Lands Master Plan as a key implementation action, guiding delivery through a staged approach.

Angle Vale Infrastructure Scheme

The State Government has announced it will investigate a new Infrastructure Scheme for Angle Vale. Council welcomes this as a step toward a more equitable and transparent system that gives our community greater certainty about who funds infrastructure, when it will be delivered, and how it will keep pace with the State's growth agenda.

Council sees potential for the proposed Infrastructure Scheme to be part of a better system that delivers facilities when new residents need them most, and supports sustainable, well-served communities from the start.

Federal and State support for Curtis Road

We are seeing strong, coordinated progress through partnership across Curtis Road, with governments and developers working together to deliver on-the-ground improvements.

At the eastern end of the road, the State and Federal Governments are progressing a \$250 million project to remove the railway level crossing on Curtis Road. While the level crossing is not the sole cause of congestion along Curtis Road, its removal is an important first step following sustained advocacy from Council. The project will improve safety and traffic flow at this section of the road and help ensure it does not become a choke point as improvements are delivered along the rest of the road.

Growth in focus



To the west, the Curtis Road and Heaslip Road intersection upgrade is being delivered as a joint State and Federal project, with a new dual-lane roundabout to improve capacity and efficiency. This upgrade is also being part funded through landowner contributions as part of the Growth Area Road Infrastructure Deed for Angle Vale.

In Munno Para West, Council has been working closely with the State Government and developer to progress a solution for the Curtis Road and Andrews Road intersection. This will include realignment of the intersection, installation of traffic signals, and dual-lane approaches to support growing traffic demand. Importantly, this project is being delivered through a shared funding model, with contributions from Council, the State Government and landowner contributions.

While this progress is significant, Council remains committed to working in partnership with all stakeholders to deliver a long-term, whole-of-road solution for Curtis Road. We want to ensure future investment is targeted, coordinated and delivers the best outcomes for the community.

In 2023, the State Government commissioned a traffic study to inform this broader solution. Council looks forward to reviewing this work and continuing to collaborate on the next stages of planning and investment.

Smithfield Regeneration Code Amendment

The State Government approved a Code Amendment for Smithfield in March 2026 that is focused on the former Smithfield barracks site and surrounding area. Council provided a formal submission during public consultation in late 2025, advocating for development that is well-planned, contributes to liveable communities and is supported by appropriately funded infrastructure.

Council continues to call for a coordinated approach regarding road upgrades, managing the interface with the Munno Para Shopping Centre, access across the Gawler Rail Line, provision of open space, and provision of essential services like stormwater, water and sewer.

State transport and infrastructure strategies

The State Government has released two major long-term strategies—the 30-Year Transport Strategy and the 20-Year State Infrastructure Strategy—to guide South Australia's growth. While no Playford-specific projects are identified, both strategies emphasise improving connectivity, sustainability, and support for growing communities.

For northern Adelaide, key priorities include exploring new water supply solutions and reviewing wastewater capacity to support future growth.

The State Government is also developing a North Adelaide Transport Study to inform future transport planning and investment in the region. A Public Transport Strategy is also being developed to help deliver a more accessible public transport network. Council has provided feedback as part of the consultation process for both initiatives.

Water and sewer infrastructure – SA Water

SA Water is delivering major upgrades to water and sewer infrastructure across northern Adelaide to support housing growth and ensure reliable services for existing communities. These large-scale works include new pipelines and network upgrades across multiple locations, helping unlock new neighbourhoods while strengthening the network that supports current residents.

These upgrades will continue over the coming years, reflecting the scale of growth in our region and the long-term investment required to support it.

Growth in focus



Riverlea District Sportsground

Construction is underway on Stage 1 of the Riverlea District Sportsground. Delivered through a partnership between Council, Walker Corporation and Catholic Education South Australia, the 15.35 hectare precinct will provide a central multi-purpose oval for AFL, soccer and cricket, a dedicated soccer pitch, cricket nets, and supporting infrastructure including lighting, car parking and pedestrian connections.

The sportsground forms part of a broader recreation and education hub at the heart of Riverlea, with three quarters of the site dedicated to community sport and shared with the adjacent Xavier College Riverlea Park campus. As the population grows, future stages will expand the precinct into a major sporting destination, supporting local jobs, active lifestyles and strong community connections.

Eyre Secondary School

The State Government has committed to a new \$155 million public school at Eyre to support forecast population growth in the northern suburbs. The Year 7-12 school will be located on a 10 hectare site, directly opposite the Eyre Development, at the south-western corner of Petherton and Andrews Roads. Construction is forecast to commence in mid-2026 and the school is expected to open in 2028, providing capacity for up to 1300 students.

Elizabeth CBD – a growing civic and commercial centre

The Elizabeth CBD is evolving as the vibrant civic, commercial and cultural heart of northern Adelaide, supporting a rapidly growing community and creating a central place for connection, business and everyday life. As more people choose to call Playford home, the CBD is being shaped through strong planning and partnerships to deliver a contemporary regional centre that reflects both the character and future of the north.

Key projects are now progressing, with construction underway on the Playford Commercial Hub and planning approvals in place for a serviced apartments development and a sport and entertainment venue. Together, these projects represent important steps in building a more active, connected and economically strong CBD. As growth continues, Council will keep working with partners to ensure the right mix of development is delivered – creating long-term value and a centre that meets the needs of the community now and into the future.

In developing the 2026/27 ABP, Council has considered the broader growth context shaping Playford, including major State and Federal Government strategies, investments and planning initiatives. Through advocacy, collaboration and partnerships, Council continues to play an active role in supporting well-planned growth and helping to ensure development responds to the needs of our growing community.

Budget Summary

The Annual Business Plan and Budget focuses on the services and projects to be delivered in the next 12 months, while ensuring the decisions we make this year do not undermine our long-term financial sustainability.



Aerial view of new homes at Riverlea Park.

Budget Summary



Capital and Operating Budgets

Each year Council develops a capital and an operating budget.

- The **capital** budget is Council's expenditure on projects that will create or renew long-term assets.
- The **operating** budget incorporates all costs associated with delivering our existing services, including maintaining our community assets. The budget is adjusted for inflation and cost pressures for existing services, and for the introduction of new projects and services.
- Our four-year planning horizon ensures the decisions we make within a specific budget year do not undermine our long-term strategic direction and financial sustainability.

Capital budget summary 2026/27

	Capital Budget \$M
Asset Management Plans – Capital Renewal	36.4
Multi-year projects commenced in prior years	60.9
New capital projects 2026/27	13.3
Council expenditure – Sub Total	110.6
Donated Assets	75.3
	185.9

The above will result in an increase in Council capital assets of \$149.5M

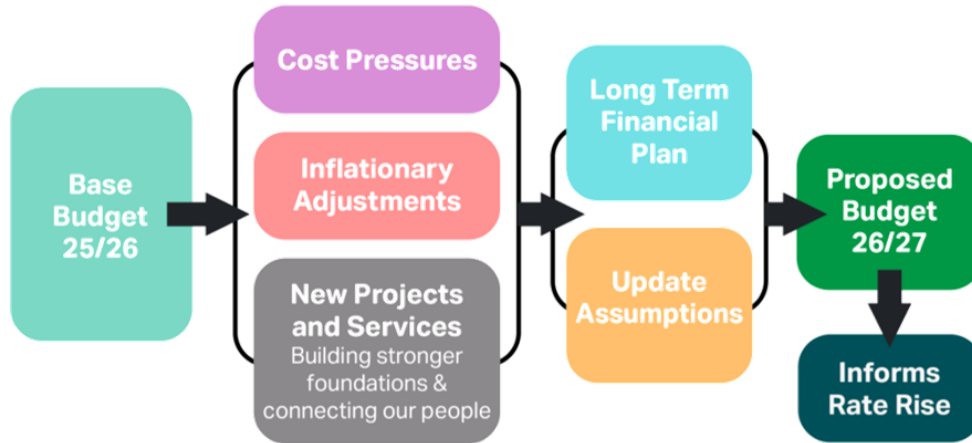
Operating budget summary 2026/27

	Operating Budget \$M
Operating Income	173.2
Operating Expenditure	167.6
Operating Surplus/(Deficit)	5.6

Budget Summary



How we develop the budget



BASE BUDGET

Council's existing 25 services make up most of our base budget. Service Standards articulate the service Council delivers and the benefits the community can expect to receive.



COST PRESSURES

Our costs may be impacted by increases above inflation due to external pressures such as the increasing cost of waste and animal management.



INFLATIONARY ADJUSTMENTS

Inflation relates to increases in the cost of doing business. To ensure the budget is sufficient to cover inflationary pressures we reference the Consumer Price Index (CPI) and Council's Enterprise Agreement on wages.

Budget Summary



New Projects and Services

NEW PROJECTS AND SERVICES

Council's Strategic Plan 2025-2028 outlines the decision-making filters and themes we use to decide on any new projects or services to be introduced to the community each year.

This year's Annual Business Plan focuses on investing in the completion of multi-year projects to meet the needs of our growing and diverse community. We will also make some adjustments to ensure we continue delivering the services our community wants and needs.

Long Term Financial Plan

LONG TERM FINANCIAL PLAN (LTFP)

The LTFP provides information on Council's long-term financial sustainability. It is the key tool used by Council to assess the long-term financial implications of decisions.

Update Assumptions

UPDATE ASSUMPTIONS

Each year Council reviews the assumptions used to form the budget. These include interest rates, asset disposals, developer contributions and growth.

Proposed Budget 26/27

PROPOSED BUDGET 2026/27

After considering the above, Council can see how much budget it needs to fund services and any new projects/services for the coming year.

Informs Rate Rise

INFORMS RATE RISE

Rates are a financially sustainable funding pathway to pay for Council services. Council uses the proposed budget to inform any required rate rise, and this ensures that we only rate the community for what is needed.

Budget Summary



2026/27 BUDGET

As a result of the budget process, Council intends to fund the following changes to the 2026/27 budget:

	\$'000	Rate Rise Equivalent %
Inflationary Costs	3,729	3.07%
Delayed Operating Expenses	982	0.81%
Cost Pressures	1,854	1.53%
New Services/Assets	413	0.34%
New Services/Assets – Growth	1,212	1.00%
Growth Existing Services	3,481	2.87%
Total Additional Costs	11,671	9.62%

Council's commitment to financial sustainability

The City of Playford's Finance Strategy outlines our commitment to financial sustainability. Developed in 2017/18, the strategy aims to achieve long-term financial sustainability while enabling Council to deliver planned services, responsibly manage debt and promote the growth of the city, both now and into the future.

When considering our financial sustainability, we reference our operating and structural position. The difference between these terms is explained below:

The **operating position** shows Council's income compared to the operating costs required to deliver services to the community. Where income exceeds expenses, Council would be in an operating surplus and where income is less than expenses, Council would be in an operating deficit.

The **structural position** reflects our operating position, **without** the inclusion of once-off grants and developer contributions. Grants and developer contributions are committed to be spent in future years. They do not form part of our ongoing sustainable base budget for delivering day-to-day services in any given financial year.

Maintaining operating and structural surplus positions over the long-term ensures Council can meet current and long-term commitments and be financially sustainable.

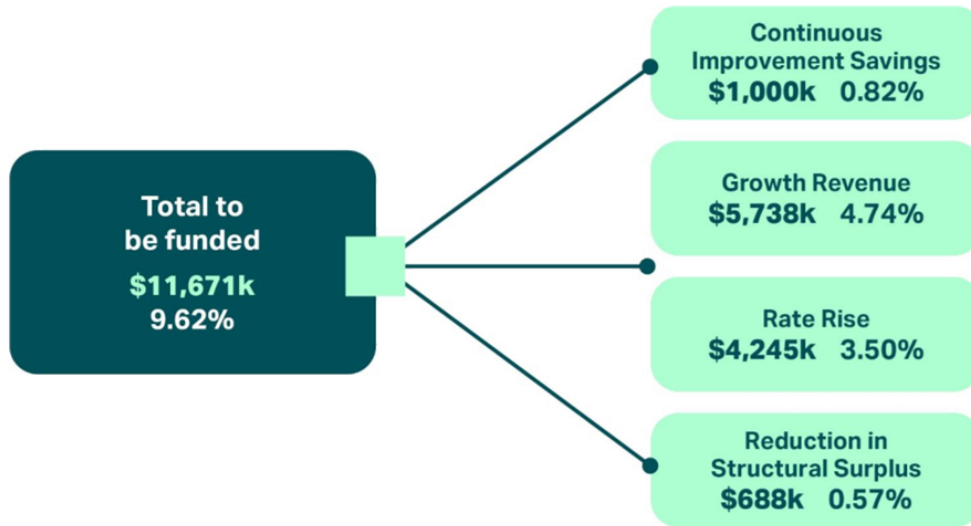
To ensure Council remains financially sustainable, we monitor our budgets and our performance against an operating surplus ratio and a structural surplus ratio. Council has endorsed a target range of 1% to 10% for the operating surplus and 1% to 4% for the structural surplus.

Budget Summary



Budget Funding Pathways

This Annual Business Plan details how we will fund the inflationary costs for our existing services, new projects and services, and meet our commitment to financial sustainability. The budget increase will be funded as follows:



Continuous Improvement Savings

Council’s focus on continuous improvement has resulted in savings of over \$19.4M since 2011, including \$1.0M as part of the 2026/27 budget process.

The savings have either been:

- allocated to services to reduce the rate burden of providing new services and assets to the community; or
- used to ensure that Council is operating within its means and not using debt to fund its operations.

Growth Revenue

Council receives new rate revenue from new dwellings and commercial properties. This is used to fund the additional services required in a growing community.

Rate Rise

Council’s primary revenue stream comes from raising and collecting rate revenue. Council will need to increase rates to fund the remainder of the budget unable to be funded by Continuous Improvement savings and Growth revenue as outlined above. As a result, there will be a 3.5% increase in rate revenue for 2026/27. The increase funds new projects and services that the community has asked for while covering rising costs due to inflation and meeting budget goals that support long-term financial sustainability.

Delivering for our Community

The City of Playford provides a wide range of services, programs and infrastructure to meet the needs of our community and to fulfil our legislative requirements under the *Local Government Act (1999)*.



Northern Adelaide Jobs and Careers Expo.

Delivering for our community



What makes up our 2026/27 budget




Existing Services Operating Budget **Page 29**
 Council has 25 core services it delivers to the community annually. Each of these services is delivered to its own specific standard to ensure the same level of service across the city from year-to-year.



Existing Assets Capital Budget **Page 37**
 Council has a significant portfolio of assets, ranging from roads and footpaths to parks and community buildings. Council manages these assets through regular maintenance and renewal programs.



Projects Capital Budget & Operating Budget **Page 41**
 This includes projects that commenced in prior years and will continue in 2026/27 as well as new projects that will start in the coming year.



New or Adjusted Services Operating Budget **Page 51**
 These are new and adjusted services that will be introduced in 2026/27.



Rising Costs Operating Budget **Page 53**
 Rising costs and inflationary pressures in 2026/27 mean that it will cost Council more to deliver the services we offer to the community..



Funding Pathways Capital Budget & Operating Budget **Page 54**
 This section details the costs and funding pathways for the new projects and services.

Delivering for our community



Existing Services Operating Budget



Delivering Existing Services in 2026/27

Community Facilities, Programs and Events

Club Development and Access to Sporting Facilities

The Sports Development Team supports more than 80 sporting clubs across the city, providing access to facilities for both training and competition. The team works closely with clubs and associations to strengthen administration, operations, participation growth, ground allocation, project communications, and compliance, while ensuring that Council-owned facilities are well-utilised, safe, and accessible for the broader community.

Community Development and Health Initiatives

Community Development services support knowledge, skills development and capacity building for people at all stages of life. Services are delivered at several sites including the Grenville Hub, John McVeity Centre, The Precinct, the Healthy Food Co, Marni Waiendi, Playford Libraries and the Elizabeth Rise Community Centre.

These initiatives support the community in various ways, such as access to services, providing volunteer opportunities, advocacy and the provision of a range of social and educational activities.

Delivering for our community



Existing Services Operating Budget



Community Inclusion

Council's Community Inclusion services provide education, information and support to assist older and vulnerable people to remain independent and connected within the community. Inclusion programs are run at sites including the Grenville Hub as well as outreach programs in One Tree Hill and Virginia. The programs also support people living with disability through the National Disability Insurance Scheme (NDIS) and Council funded social and capacity building supports. Broader initiatives and projects are also supported by Council's Disability Access and Inclusion Plan.

Community Venues

A broad range of facilities and venues are available for the community to access for events and experiences.

The Shedley Theatre is the northern suburbs' premier theatre venue, hosting a calendar of high-profile, professional artists, as well as supporting local amateur groups and school events.

The Function Room at the Playford Civic Centre provides a high-quality venue space for use by business and community groups.

The Uley Road Hall, Spruance Hall and Virginia Institute also provide high-quality space for the community to utilise.

The Northern Sound System (NSS) is the state's leading youth music facility, engaging young people through music and creative industries. An extensive range of programs build the capacity of young people, while also offering a live music venue, rehearsal spaces and recording studio.

Delivering for our community



Existing Services Operating Budget



Customer Contact

Council's Customer Contact service provides prompt, helpful and accurate information and transactional services to our community. Our Customer Contact staff are the first point of contact for many of our residents, rate payers, businesses and visitors at one of Council's sites. Your website, email and phone queries are handled by our knowledgeable team members who are happy to action requests for service and connect you with the right people across Council.

Library Services

Library Services provide access to information, technology, educational programs, cultural engagement, local history, social interaction, entertainment and leisure for our community. Branches at the Civic Centre and Stretton Centre are supported by the Mobile and Home Library Services.

Delivering for our community



Existing Services Operating Budget



Event Management

Council delivers a range of community and civic events across the city to create interesting and fun ways for our community to come together and connect. Where appropriate, Council looks to partner with others to extend the range of events on offer. These events celebrate the community and promote a sense of connection.

Volunteer Development

Volunteers extend and enhance the services and programs delivered by Council, sharing their time, energy and skills to benefit the community. Volunteers receive many opportunities to develop new skills and knowledge, connect with others and enjoy a sense of accomplishment.



Delivering for our community



Existing Services Operating Budget

City Maintenance

Parks and Reserves

Council maintains some 785 reserves throughout the city. This includes parks which provide amenities such as welcoming outdoor spaces, accessible play spaces, park furniture and green open space to encourage sporting activities and recreation. Wetlands, buffer reserves and natural areas also provide natural open space for our community to enjoy.

Rapid Response

Council provides a rapid response team to attend to urgent situations and help reduce risk to our community. The primary objective is to make the situation safe, with additional work then referred to other Council services.

Rural Streetscapes

Regular road maintenance is undertaken in our rural areas, with a programmed and proactive approach based on risk. This service enables a safe and connected community for our rural residents.

Sportsfield Maintenance

The maintenance of Council's many sporting facilities, such as natural turf fields and hard courts (e.g. tennis and netball), provides important spaces for individuals, families, groups and clubs to come together for leisure or competition. We strive to provide a diverse range of well-maintained sporting facility options to ensure our community can actively engage and participate in the many sporting activities available across our city.

Stormwater Network

Council maintains a wide range of civil infrastructure assets, including stormwater systems, roads, footpaths and bridges. Ongoing maintenance of these assets ensures our community remains safe, accessible and well connected.

Tree Services

Our tree team plant and maintain trees on community land, which contributes to the look and feel of the city, as well as positively impacting on the environment, local wildlife and the health and wellbeing of Playford residents and visitors.

Urban Streetscapes

This service provides safe pedestrian access, a safe and orderly urban road network, and improved appearance of street frontages. This service contributes towards the character of our places, neighbourhoods and to overall city presentation.

Graffiti Operations

The graffiti team provides a quick and timely response to the removal of graffiti from Council assets, leading to a clean and attractive city with a reduction in overall visible graffiti.

Delivering for our community



Existing Services Operating Budget

Waste and Recycling

Kerbside Waste

The kerbside waste management service includes household waste, recycling, green organics and hard waste. Diverting waste away from landfill, through recycling, reduction in contamination rates, and uptake of the green organics service are a focus of this service.

Illegal Dumping

This service manages the collection and disposal of illegally dumped rubbish throughout the city, as well as supporting compliance with illegal dumping regulations. Illegally dumped rubbish can create safety hazards and detract from the amenity of our neighbourhoods. Council also provides important waste education services to help reduce the occurrence of illegal dumping.

Public Health, Regulatory and Environment

Environmental Health

This service seeks to protect the community from environmental public health risks by managing statutory responsibilities. Council's commitment to a healthy and safe community means that we also prioritise education and promotion of public health, food safety and wastewater standards.

Environmental Sustainability

In collaboration with our community and interested stakeholders, we enhance our local environment with resident education and engagement initiatives such as plant distribution programs, projects to improve our urban and rural biodiversity, and targeted biodiversity management on rural roadsides.



Delivering for our community



Existing Services Operating Budget

Immunisation

Our immunisation service seeks to minimise the incidence of vaccine-preventable diseases. Services undertaken include early childhood immunisation, secondary school programs, New Arrival Refugee Immunisation (NARI) program and public and business programs, including education.

Regulatory Services

We provide comprehensive regulatory services including animal management, parking compliance, fire prevention, and compliance with by-laws to promote community resilience, understanding and improve the safety, appearance and accessibility of our city.

Development Services

This service facilitates safe and desired city development by coordinating and managing growth, assessing development applications, providing advice and ensuring that development is constructed in accordance with the relevant legislation.

Local Business Support

Business Support and Industry Development

This service fosters business growth and supports and facilitates the creation of local jobs. Our modern co-working facility at the Stretton Centre provides cost-effective office space and one-to-one business support. Support is also provided at an industry level through specific projects, advocacy and connection, as well as through the Virginia Horticulture Centre.



Delivering for our community



Existing Services Operating Budget

Service Standard	2026/27 Net Operating Budget \$'000
Business Support and Industry Development	1,396
Club Development and Access to Sporting Facilities	1,030
Community Development	3,613
Community Inclusion	2,042
Community Venues	1,531
Customer Contact	4,080
Development Services	6,028
Environmental Health	1,180
Environmental Sustainability	765
Event Management	1,804
Graffiti Operations	470
Health Initiatives and Healthy Food Co.	639
Illegal Dumping	1,778
Immunisation	225
Kerbside Waste	20,880
Library Services	3,250
Parks and Reserves	15,098
Rapid Response	1,625
Regulatory Services	1,360
Rural Streetscape	6,755
Sportsfield Maintenance	5,604
Stormwater Network	8,308
Tree Services	5,571
Urban Streetscapes	38,937
Volunteer Strategy and Development	244

NB The cost of service delivery is calculated based on both direct and indirect costs of delivering the services.

Direct costs such as materials, contract fees and salaries that are directly attributable to delivering the service form the base of these service costs. Indirect costs such as corporate overheads and depreciation are spread proportionately across all service areas and are included in the net cost of each service. Costs are also net of any direct revenues in the form of grants, user charges and fees earned during the course of service provision.

Delivering for our community



Existing Assets Capital Budget



Existing Assets

Each year, Council spends a large proportion of its budget on the renewal program for existing assets. This involves replacing our existing assets that have either reached the end of their useful life or are no longer able to provide a service to the community at the required standard. A summary of the renewal program is included below, and further details on asset management planning can be found in the Strategic Asset Management Plan.

Transport

Transport assets such as roads, kerbing, car parks and traffic islands degrade over time due to age, increasing vehicle loads, soil movement, tree roots and drainage problems. Transport assets are regularly inspected and given a condition rating which informs our renewal plans.

Bridges

Bridge assets include road bridges, pedestrian bridges and major culverts. These are formally inspected every four years, supplemented by minor inspections annually to identify required works.

Stormwater

Stormwater assets are essential to reducing the risk of flooding. Most of our stormwater network is underground, out of sight and has a long lifespan. Each year a sample of Council's underground stormwater pipe network is inspected using CCTV cameras to inform our renewal plans.

Delivering for our community



Existing Assets Capital Budget

Streetscapes

Footpaths are an important way for our community to access our city. Footpaths fail over time due to age and can also be damaged by soil movement, tree roots and construction traffic. Just like transport assets, footpath assets are regularly inspected and given a condition rating which informs our renewal plans.

Footpath Widening – AMP Supplementary

Council's Urban Design Guidelines (UDG) recommend that footpaths on roads that attract higher pedestrian activity e.g. proximity to community amenities, bus routes or open space, be considered for widening to 1.8m when they are renewed.

Sections of the following footpaths have been identified for widening in 2026/27:

- Broadmeadows Road, Elizabeth North
- Ifould Road, Elizabeth Park
- Hanson Road, Elizabeth Downs
- Zurich Road, Craigmore

Shared Use Path Widening – AMP Supplementary

This project will widen existing footpaths that are due for renewal from their current width to shared use path width. This supports Council's Transport Strategy 2025 action to invest in constructing and upgrading shared paths, cycle paths and footpaths.

Sections of the following footpath have been identified for widening in 2026/27:

- Yorktown Road, Elizabeth Park



New footpath along Adams Road, Craigmore.

Delivering for our community



Existing Assets Capital Budget

Parks and Sportsfields

Council manages an extensive number of parks and sportsfields throughout the city for our community to enjoy. The assets within these spaces – such as irrigation systems, fencing, park furniture, playground equipment and sporting surfaces – are inspected regularly to meet safety standards as well as helping to inform our renewal plans.



Playground upgrade at Virgo Street Reserve, Elizabeth South.

Delivering for our community



Existing Assets Capital Budget

Buildings

Council provides a number of buildings and spaces to support our community to thrive. Building renewals are triggered by inspections, safety standards, compliance requirements and data such as expected life and maintenance expenditure.

Water Delivery – Playford Water

Playford Water provides a sustainable alternative to mains water for irrigating sportsfields, parks, and reserves. To ensure reliability and efficiency, its assets are proactively renewed before failure based on inspections, condition assessments, and performance monitoring. By addressing aging or deteriorating components before they fail, this approach minimises disruptions, reduces maintenance costs, and ensures long-term service continuity for the community.

Fleet, Minor Plant, and Technology & Office

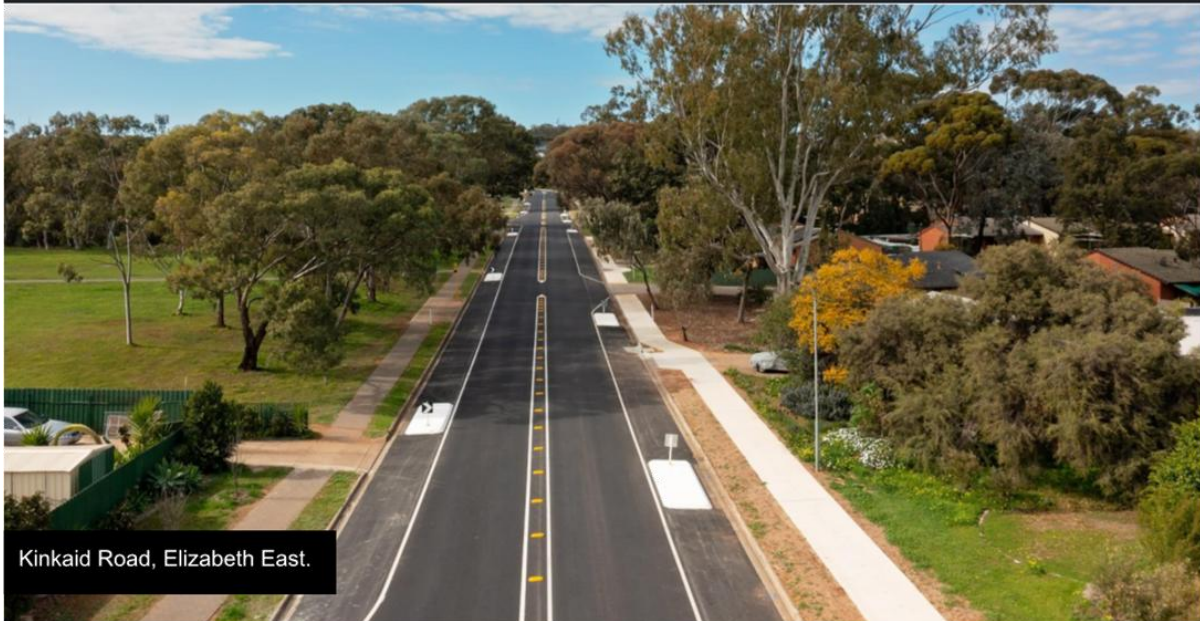
Council's fleet of vehicles, plant and equipment is critical to ensuring our services can be delivered reliably, efficiently, and safely. By renewing these assets proactively, we minimise the chances of physical injury to staff and community members, infrastructure damage and excessive downtime for repairs.

Asset Category	AMP	Supplementary	Total Budget
	\$'000	\$'000	\$'000
Transport (including bridges)	13,388	-	13,388
Stormwater	895	-	895
Streetscapes	6,760	478	7,238
Parks and Sportsfields	1,899	-	1,899
Water Delivery	1,473	-	1,473
Buildings	6,288	-	6,288
Minor Plant	76	-	76
Fleet	4,031	-	4,031
Technology and Office	1,639	-	1,639
Grand Total	36,449	478	36,927

NB: The tables in Appendix 1, Proposed Infrastructure Renewal Works 2026/27 provide further detail on the specific assets scheduled for renewal across the city in 2026/27. Also see Appendix 2, Proposed Capital Works 2026/27 – Suburb Maps.

Delivering for our community

Projects Capital & Operating Budget



Kinkaid Road, Elizabeth East.

Projects

In addition to the annual renewal program and ongoing services, Council works on a variety of infrastructure and community projects each year.

These projects serve to meet current and future community needs, expectations or interests. Where possible and appropriate, Council will seek to partner with others to reduce the financial burden of projects on our community. The projects in 2026/27 include the execution phase of some large-scale initiatives that take several years to complete.

We have a process in place to carry over funding from one year to the next, ensuring we can continue work on projects that extend across multiple years.

New projects are identified through the decision-making filters and themes outlined in our Strategic Plan 2025-2028 - *Building Stronger Foundations & Connecting Our People*, ensuring we focus on what matters most to our community.

The Lifecycle of our Projects

The lifecycle of our projects includes everything from feasibility studies, planning and design to community engagement, procurement, and construction. Many things need to happen, some behind the scenes, before a project is brought to life and the community starts to see activity on the ground.

The phases of a project lifecycle are explained below, including what we as Council will be working on and what the community can expect at each phase. Council aims to have projects across each phase included in each Annual Business Plan and Budget, ensuring project planning is proactive, considered, sustainable and addresses current and future needs. This enables a continuous pipeline of outcomes for our community.

Delivering for our community

Projects Capital & Operating Budget



Definition



This phase:

Includes defining what is and is not included, feasibility studies, concept planning, community engagement and seeking Council approval to proceed with delivery of the project.

Community experience:

The community may be asked to share thoughts about initial plans and designs through a community engagement process.

Planning and Design



This phase:

Includes activities such as engaging a designer, undertaking site investigations, and producing detailed design drawings or designing the outcome for a project (depending on if it is capital or operational in nature).

Community experience:

Council is busy working behind the scenes on finalising detailed designs based on the concept planning in the previous stage.

Execution



This phase:

Includes the delivery tender process and construction of the project. At the end of this phase the project is commissioned into service.

Community experience:

For operating projects, the commencement of the Execution phase is likely to be experienced by our community through service changes and improvements.

For capital projects, construction work commences in this phase and access may be restricted to the project site. There may be fencing, signage, traffic alterations, and increased noise and dust in the area. However, once completed, the outcome will be available to the community and enhance the liveability of our city.

Council will communicate changes across both operating and capital projects. Information on projects at various stages may be provided through Council reports or publications such as *Playford News*.

Delivering for our community

Projects Capital & Operating Budget



The following section outlines the projects that will continue from prior years as well as the new projects planned for 2026/27.

Projects in the Execution Phase are listed first, as these are the ones where the community will begin to see physical work on the ground or new amenities completed and ready for use.



Execution

The following projects will be in Execution Phase in 2026/27.

Infrastructure Projects Continuing from Previous Years

The information below provides a summary of the work that is forecast to continue into 2026/27. The proposed carry-in budget for 2026/27 is \$60.9M.

Munno Para Sportsground Stage 2

Munno Para Sportsground is identified as a priority growth area project in Council's Sports Facility Strategy. Elizabeth Grove Soccer Club has been selected as the tenant club for the new facility. Stage 2 includes a FIFA-quality synthetic pitch, a natural turf oval, changerooms, function room and associated facilities.

This project is part funded by a \$0.75M State Government grant.

Dwight Reserve – Clubrooms and Car Park

Construction of clubrooms at Dwight Reserve will replace the current clubrooms that are no longer fit for purpose. A new car park will alleviate traffic and pedestrian movement issues experienced by the Eastern Park Football and Cricket Club patrons. The car park will also leverage off the Department for Infrastructure and Transport's (DIT) upgrade of the Yorktown Road and Adams Road intersection, creating a new entry to the Dwight Reserve Sportsground.

This project is part funded by a \$0.5M State Government grant and \$0.3M from the South Australia Football Facilities Fund.

Riverlea District Sportsground (North) – Stage 1

Riverlea District Sportsground (North) is a high-priority new facility outlined in Council's Sports Facility Strategy. It will promote active lifestyles and strengthen social connections within the growing Riverlea development. Stage 1 construction will include a soccer pitch, a multi-purpose oval, and supporting infrastructure, which will be shared with the new Catholic school opening in 2027.

This project will be delivered by the developer in consultation with Council as a contributing party.

Delivering for our community

Projects Capital & Operating Budget



Stebonheath Road, Eyre Upgrade (Petherton Road to Womma Road)

This project will deliver additional kerb and footpath infrastructure to ensure appropriate connectivity between Council's existing network and the upgraded Stebonheath Road. The project will also deliver landscaping upgrades to improve the amenity and aesthetics of the area.

This project will be delivered by a developer in consultation with Council as a contributing party.

Playford Water Business Expansion

This project will expand Council's "Playford Water" recycled water network, reducing reliance on potable water for irrigation of green spaces.

Key components include:

- Expanding the Aquifer Storage and Recovery (ASR) at Stebonheath Park (Andrews Farm Wetlands) and connecting to an additional 18 new locations.
- Upgrading Mofflin Pump Station to meet increased demand in the south of the city and ensure reliable water delivery to the Playford Health Precinct and Philip Highway medians.
- Increasing Stebonheath Park Wetlands stormwater capture by 50 megalitres annually, enabling more stormwater harvesting.

PNE 1, 1a, 2 & 3 Curtis Road/Andrews Road Intersection

This project is identified as the first priority within Council's Transport Strategy 2025. It will deliver a signalised intersection at the realigned intersection of Curtis Road and Andrews Road, with limitations in access (left in and left out only) to the existing Andrews Road alignment.

The works to the Curtis/Andrews Road intersection will align with the developer's (Tudor Vale) retail precinct and realignment of Andrews Road. This work has ensured alignment with the Curtis Road Study design. The retail precinct is anticipated to be completed by the end of 2026, with this intersection being critical to appropriate traffic movements.

This project will be delivered by the developer in consultation with Council as a contributing party.

New Projects for 2026/27

The following new projects are set to enter the Execution Phase during 2026/27. Planning and Design is either already complete or will take place in the first quarter/half of the year, with construction beginning later in the year. For estimated timelines of each phase, please refer to the table on page 48.

Munno Para Sportsground Stage 3

Munno Para Sportsground is identified as a priority growth area project in Council's Sports Facility Strategy. Stage 3 of this project will deliver:

- One additional synthetic senior soccer pitch
- Sportsground lighting
- Training area
- Community play space
- Carpark
- Public toilets
- Footpath connectivity

This project is part funded by a \$3.3M State Government contribution.

Delivering for our community

Projects Capital & Operating Budget



New Footpaths 26-27

This project will provide approximately 2.6km of new footpaths to address some of the safety and connectivity issues across the city. Footpaths will be constructed on:

- Silk Road, Andrews Farm
- Edward Avenue, Craigmore
- Enmore Drive, Craigmore
- Tatura Court, Craigmore
- Whatley Way, Craigmore
- Zurich Road, Craigmore
- Gillingham Road, Elizabeth
- Goodman Road, Elizabeth
- Barton Road, Elizabeth Downs
- Stratton Reserve, Elizabeth Downs
- Homington Road, Elizabeth North
- Trimmer Road, Elizabeth South
- Anthony Drive, Hillbank
- Christine Avenue, Hillbank
- Chellaston Road, Munno Para West
- Sasha Drive, Munno Para West

DDA Streetscape Infrastructure 26-27

Pram ramp infrastructure that is non-compliant with the *Disability Discrimination Act 1992* (DDA) will be upgraded across areas of the city where there is a high percentage of the community that reported the need for assistance, specifically targeting areas that are not forecast to be renewed in the near future.

The 2026/27 program will deliver approximately 50 ramps prioritised from the list of non-compliant and non-existent ramps in those locations.

Traffic Management Minor Projects 26-27

This project aims to improve road, pedestrian, and traffic safety within the city through the delivery of crossing upgrades. The following location is identified for 2026/27:

- Rollison Road, Elizabeth Vale – installation of an Emu crossing directly adjacent to Elizabeth Vale Primary School.

Odgers Road and O'Loughlin Road safety measure

This project will deliver short- to medium-term safety improvements on Odgers Road and O'Loughlin Road, Virginia, to be developed in consultation with the community.

Temporary Sportsground Facilities

This project will deliver transportable amenities, including changerooms, storage and canteen facilities, to meet high-priority, short-term sport and recreation needs. The facilities will support increased demand, temporary site requirements and club relocations, while improving utilisation of existing sportsgrounds.

Delivering for our community

Projects Capital & Operating Budget



The facilities will initially be provided at Ridley Reserve West, Angle Vale Community Sports Centre and Argana Park. They will be relocated to other sites as required on a rolling basis to maximise ongoing utilisation and minimise disruption to community sports organisations during facility renewal/upgrades.



Planning & Design

The following projects will be in the Planning & Design Phase in 2026/27.

Infrastructure Projects Continuing from Previous Years

These projects were also funded in prior years, and planning and design will continue in 2026/27.

Ridley Reserve Softball Change and Clubrooms

Ridley Reserve West, part of the Playford Sports Precinct, is a regional-level facility and the Softball Hub of the north. Detailed design will continue for upgrades to the facility to provide a fit-for-purpose building, allowing the Central District Softball Association and Northern Area Men's Softball Association to co-locate and run competitions.

Kalara Reserve Former Clubrooms Upgrade

The building in the northwest corner of Kalara Reserve, formerly occupied by the Andrews Farm Soccer Club, is being repurposed as a community space.

Over the past 12 months, an Expression of Interest process has been undertaken, with a new tenant now confirmed. Engagement with the incoming tenant has identified the fit-out requirements necessary to support the delivery of the services and programs they intend to provide to the community.

Infrastructure Deeds

Infrastructure Deeds are legal agreements between landowners, Council and the State Government covering social, transport and stormwater infrastructure in the Playford Growth Areas. They spread the cost of infrastructure more evenly among interested parties.

Deeds are executed when land developments achieve certain sales numbers, or when the population increases to a specific level. When these triggers are met, parties involved in the deeds need to fulfil their obligations to fund or construct infrastructure. In 2026/27, Council will contribute to the following projects through its Infrastructure Deed agreements:

Delivering for our community

Projects Capital & Operating Budget



AV21 Curtis Road/Frisby Road Intersection

This project will provide the detailed design for the intersection of Curtis Road and Frisby Road, including its connection to the Northern Expressway interchange, and requires significant input from the Department for Infrastructure and Transport (DIT).

This project forms part of the Angle Vale Growth Area Road Infrastructure Deed.

AV29 Chivell Road Upgrade, AV30 Harris Road Upgrade and AV32 Bubner Road Upgrade

These local roads north of Angle Vale Road provide access to the northern growth area of Angle Vale. Each road needs to be upgraded to urban standards, including the conversion of roadside swales to pit and pipe drainage systems and the installation of kerb and footpaths. This project will produce a detailed design for all three roads as a unified package, ensuring a consistent design approach across all of them.

This project forms part of the Angle Vale Growth Area Road Infrastructure Deed.

AV34 Fradd Road Upgrade (Heaslip Road to Frisby Road) – Road and Stormwater

This project will deliver detailed design for the upgrade of Fradd Road within the Angle Vale Township. The design will include upgrade of the kerbing and footpaths to an urban standard. A pit and pipe stormwater system is also included that will replace the existing roadside open swale drainage.

This project forms part of the Angle Vale Growth Area Road Infrastructure Deed.

McEvoy Road Basin and Culvert (Virginia Trunk Drainage System)

Detailed design for McEvoy Road basin and associated drainage infrastructure is required as part of the need to move increased stormwater flows generated by urban growth. Flows will be captured and directed under Port Wakefield Highway and ultimately discharged into Smith Creek.

This project forms part of the Virginia Interim Stormwater Infrastructure Deed.

New Projects for 2026/27

Planning and Design will commence for the following new project in 2026/27:

Heaslip Road Streetscape Upgrade

This project responds to the Angle Vale Urban Design Framework (2010) and community concerns about safety. The project will involve detailed design to inform streetscape uplift opportunities in partnership with required Angle Vale Road Infrastructure Deed works.

Delivering for our community

Projects Capital & Operating Budget



Project Milestones

The table below shows the indicative milestones, by quarter, for both continuing and new projects that are in the Planning and Design and/or Execution Phases for 2026/27.

Project		2026/27			
		Quarter 1	Quarter 2	Quarter 3	Quarter 4
Planning & Design	Execution				
Riverlea District Sportsground (North) – Stage 1		External delivery			
PNE1, 1a, 2 & 3 Curtis Road/Andrews Road Intersection		External delivery			
Stebonheath Road, Eyre Upgrade		External delivery			
Munno Para Sportsground Stage 2					
Dwight Reserve – Changerooms & Car Park*					
Playford Water Business Expansion					
Kalara Reserve Former Clubrooms Upgrade					
McEvoy Road Basin & Culvert (Virginia Trunk Drainage System)*					
AV29 Chivell Road, AV30 Harris Road & AV32 Bubner Road Upgrades*					
AV21 Curtis Road/Frisby Road Intersection					
AV34 Fradd Road Upgrade (Heaslip Road to Frisby Road) – Road and Stormwater*					
Ridley Reserve Softball Change and Clubrooms*					
Munno Para Sportsground Stage 3					
New Footpaths 26-27					
DDA Streetscape Infrastructure 26-27					
Traffic Management Minor Projects 26-27					

Delivering for our community

Projects Capital & Operating Budget



Project	2026/27			
	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Odgers Road and O'Loughlin Road safety measure				
Temporary Sportsground Facilities				
Heaslip Road Streetscape Upgrade*				

*Multi-year project – will continue into 2027/28.

See Appendix 2, Proposed Capital Works 2026/27 – Suburb Maps, for further details of where these projects will be undertaken.



Definition

The following projects will be in the Definition Phase in 2026/27.

Each year we budget for the planning work that needs to be done to support future projects. This work includes strategic projects where we develop concept plans for projects that are in Definition phase, as well as partnerships and investigations for projects that will be delivered in future years. This is part of Council's long-term approach to planning and is important to ensure projects are not viewed in isolation from year to year.

The budget for strategic projects in 2026/27 is \$600k.

Strategic Projects

One Tree Hill Streetscape Upgrade (continuing)

The streetscape upgrade aligns with the One Tree Hill Urban Design Framework (2010) to enhance the main street as a hub for activity, shopping, socialising, and town character. It aims to improve the area's identity, pedestrian experience, traffic safety, and parking convenience. This project will deliver concept planning for Blacktop Road, One Tree Hill.

A walkability study will also support the streetscape project by reviewing walkability more holistically through the township, rather than just creating 'islands' of pedestrian access at specific locations.

Midway Road Corridor (continuing)

This project is classified as high ranking in Council's Transport Strategy 2025. High traffic volumes and speed environment, along with generous geometry and lane widths are contributing to poor road safety outcomes. A corridor study will be undertaken to improve road safety and efficiency for all road users and transport modes.

Delivering for our community

Projects Capital & Operating Budget



Windbreaks Planning

This project aligns with the Playford Gateways Masterplan and the stormwater management plans for Adams Creek and Helps Drain, and Smith Creek. It aims to improve gateway presentation, reduce flood risk and enhance safety outcomes for public infrastructure. An assessment will evaluate the site's flood mitigation capacity and explore landscaping options, while considering its role as a gateway to the city. These findings will inform high-level concept plans, led by either Council or State.

PN15 Andrews Road (Curtis Road-Fradd Road) and PN16 Andrews Road (Fradd Road-Angle Vale Road)

This project will undertake concept planning ahead of developer works to ensure a coordinated approach to the upgrade of the road corridor. It aims to achieve a consistent outcome whilst working with the development industry to deliver the upgrade in line with adjacent land divisions.

Stebonheath Regional Park

This project will deliver concept planning and explore improvements for Stebonheath Reserve, including features like a bespoke playground, an additional dog park and the location of the BMX track, all aimed at reflecting its status as a regional park.

Dauntsey Reserve Upgrade

Dauntsey Reserve is the top priority in Council's Sports Facility Strategy. Given its proximity to Ramsey and Womma Park, a master plan is being developed to assess the needs and opportunities of these sites collectively, focusing on infrastructure improvements to better support their sporting activities and the needs across the community.

This project will progress the master plan and deliver a concept plan for Dauntsey Reserve which will include a new shared use building comprising clubrooms, meeting rooms, changerooms and storage areas, on site carparking, and oval configuration.

Argana Park Netball Courts

This project will deliver concept planning for the upgrade of the netball courts as part of the Argana Park Masterplan, subject to confirmation of a \$2.5 million State Government election commitment.

Investigations and partnerships

Greater Adelaide Regional Plan (GARP) – Infrastructure Planning

This project will deliver studies and investigations relevant to the City of Playford to inform Council or State-led Code Amendments as part of implementing the directions of the GARP.

Northern Adelaide Plains Food Cluster

This is a continuation of funds for a partnership arrangement with the Northern Adelaide Plains Food Cluster. This work will underpin the delivery of a suite of activities that will support the growth of the local food industry.

Road Network Safety Plans and School Road Network Safety Plan

This project will involve approximately 15 manual traffic and pedestrian counts, along with other investigations, to inform the development of Road Network Safety Plans and a School Road Network Safety Plan. Outcomes include reduced speeds around schools during pick-up and drop-off times, and an increased percentage of children walking and cycling to and from school.

Delivering for our community



New or Adjusted Services Operating Budget



New or Adjusted Services

In addition to the existing services outlined on page 29, the following new or adjusted services will be delivered in 2026/27.

Access and Inclusion Services

A funding increase for these services ensures the ongoing delivery, as well as broader community access, for Council's access and inclusion programs including:

- Positive Futures Expo
- International Day of People with Disability – Celebration of Ability
- B Bops monthly disco
- Club Unity monthly disco

Community Support and Grant Program

An expanded Financial Support Program will offer financial support to eligible local community organisations with a project that aims to increase social inclusion and participation and promote health and wellbeing outcomes for Playford residents. This may include start-up funding, financial support for day-to-day operations of a service, or funding for a new program within a current service.

Delivering for our community



New or Adjusted Services Operating Budget

Playford Water – Unallocated Groundwater Purchase

The purchase of 650ML of unallocated groundwater, phased over five years, offers a unique opportunity to enhance water security, deliver higher-quality water, and support the expansion of Council's recycled water network to promote greening the city.

Access to this water will significantly strengthen Playford Water's ability to provide fit-for-purpose irrigation for public open space, align with the State Government's urban greening priorities and maintain high-quality community sports infrastructure.



Stebonheath Boardwalk, Andrews Farm.

Delivering for our community

Rising Costs Operating Budget



Rising Costs

Like much of the community, local government is facing rising costs and inflationary pressures in 2026/27. This means it will cost us more to deliver the services we offer to the community.

Waste

Increase in rate above CPI as advised by the Northern Adelaide Waste Management Authority (NAWMA) due to market driven cost increases.

The impact for 2026/27 is \$1,295k.

Animal Welfare League (AWL)

Increase in service delivery costs due to a new service agreement with the AWL.

The impact for 2026/27 is \$482k.

Gawler River Floodplain Management Authority (GRFMA)

Increase in Council's share of the GRFMA.

The impact for 2026/27 is \$35k.

Valuation Roll Rates

Fee for supply of valuation roll based on total capital value, which has increased by 26% from 2025/26 as set by the Valuer General.

The impact for 2026/27 is \$42k.

Delivering for our community



Funding Pathways

2026/27 FUNDING PATHWAYS	Total Capital Budget	Capital Tied Funding	Operating Grant Funding	Reserves Allocation	Council Debt Funding	Contributions	Total Operating Budget	Other Funding	Growth
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Munno Para Sportsground Stage 3	8,460	-	-	-	5,160	3,300	1,000	-	1,000
Heaslip Road Streetscape Upgrade	416	-	-	-	416	-	25	-	25
New Footpaths 26-27	1,850	-	-	-	1,850	-	116	116	-
DDA Streetscape Infrastructure 26-27	497	-	-	-	497	-	29	29	-
Traffic Management Minor Projects	50	-	-	-	50	-	4	4	-
Odgers Road & O'Loughlin Road Safety Measure	5	-	-	-	5	-	1	1	-
Temporary Sportsground Facilities	1,481	-	-	-	1,481	-	188	-	188
Playford Water - Unallocated Groundwater Purchase	-	-	-	-	-	-	372*	372	-
Access and Inclusion Services	-	-	-	-	-	-	120	120	-
Community Support & Grant Program – Financial Support Grant	-	-	-	-	-	-	100	100	-
Grand Total	12,759	-	-	-	9,459	3,300	1,955	742	1,213

* Once off operating expense

Rates


Council is committed to maintaining a financially sustainable budget whilst keeping rates as low as possible. Balancing the need to fund new infrastructure in both established and growth areas with fairness and equity in the distribution of rates.

DRAFT

The numbers in this section are draft and will be finalised upon completion of Rates Modelling. The final numbers will be reflected in the version of this Plan that is considered for adoption at the Ordinary Council Meeting



Rates

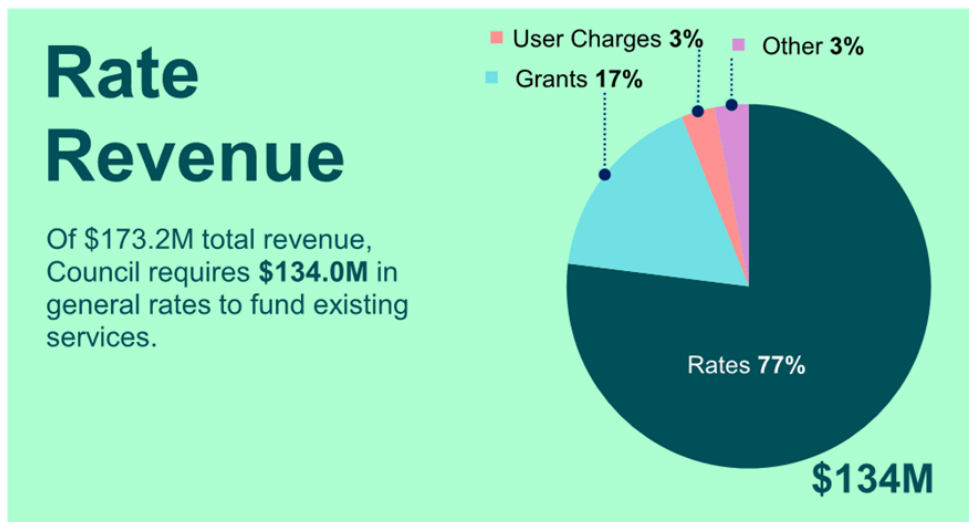


Rates

Why are rates important?

Rates are the primary source of revenue for Council. Rates are used to deliver Council services and to maintain community infrastructure.

This Annual Business Plan provides details of how we will continue to fund and deliver our existing services, as well as new services, projects and cost pressures. Just like members of our community, Council is facing increasing costs and seeks to cover these costs while minimising the impact on ratepayers. The additional costs to our budget have been partially offset with \$1.0M of continuous improvement savings and through new ratepayer revenue. However, to ensure Council maintains a financially sustainable budget, we also need to raise rates to keep pace with the budgetary impacts. As a result, the Annual Business Plan includes a 3.5% increase in rate revenue for 2026/27. This increase funds new projects and services that the community has asked for, while covering rising costs due to inflation and meeting budget goals that support long-term financial sustainability.



How we distribute our rates

Once our budget has been finalised, Council needs to determine how rates will be distributed amongst our community.

Our Rating Policy explains how rates are distributed across the community and why. Our Rate Rebate Policy explains how and why Council approves rebates. Rating policies are all underpinned by the principles of fairness and equity.

Rates



About Our Rate Revenue

The table below summarises information on how general rate revenue has increased from 2025/26 to 2026/27.

Rate Revenue	2025/26	2026/27	% Movement in Total Rate Revenue
General Rates (existing properties)	122,188,634	131,706,551	
General Rates (new properties)	5,369,636	5,738,492	
General Rates (gross)	127,558,270	137,445,043	7.75%
Less: Mandatory Rebates	-5,245,908	-5,502,130	
General Rates (After Mandatory Rebates)	122,312,362	131,942,913	7.87%
Less: Discretionary Rebates	-741,442	-679,084	
General Rates (After Discretionary Rebates)	121,570,921	131,263,829	7.97%

Note the table above does not take into account other rates collected such as the Regional Landscape Levy (net of rebates) of \$2.0M (collected on behalf of State Government) or other charges of \$0.8M.

The 7.97% increase in total general rate revenue (after rebates) includes both the increase in rates from existing ratepayers and new rates from new properties. See below table for breakdown:

Rate Revenue Source	Average % change in Rate Revenue
Rate revenue from existing ratepayers	3.50%
Rate revenue from new properties	4.47%
Total	7.97%

Rates



Fixed Charge

City of Playford's rating structure allows for a maximum of 50% of Council's total general rate revenue to come from a fixed charge. It is expected that \$67.2M in fixed rates will be levied in 2026/27. Rebates will be applied to this amount bringing the collected general fixed rate revenue equal to 50% of General Rates after rebates.

In 2025/26, the fixed charge was \$1,248.50. The fixed charge to apply in 2026/27 is \$1,303.28.

Differential Charge

As per Council's Rating Policy, the remaining 50% of General Rates (after rebates) is collected from a differential charge. The amount payable per property is based on a rate in the dollar applied to the capital value of your property. City of Playford has two rate types declared, commercial and general. The table below provides indicative information on how rate revenue from each rate type is expected to increase from 2025/26 to 2026/27 and will be updated prior to final adoption by Council.

Expected Differential Revenue and Properties¹

Differential Charge	Differential Rate Revenue			Rateable properties		Average per rateable property		
	2025/26	2026/27	Change	2025/26	2026/27	2025/26	2026/27	Change
Rate Type	\$'000s	\$'000s	%	#	#	\$	\$	\$
General	38,964	42,131	8.13%	49,169	50,915	792	827	35
Commercial	26,240	28,075	6.99%	720	770	36,444	36,461	17
Total	65,204	70,206	7.67%	49,889	51,685			

¹ Table presented as gross revenue. Due to the impact of rate rebates gross rate revenue does not present as 50% of total gross revenue.

Rates



Our Growing City

As one of South Australia's fastest growing council areas, the population of the City of Playford is estimated to increase from 115,790 to over 183,000 by 2046.

In 2025/26, City of Playford had 49,889 rateable properties. This is expected to increase to 51,685 in 2026/27, representing 3.60% growth in the number of rateable properties.

Measures and Targets

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



Aerial shot of Virginia Grove, Virginia.

Measures and Targets



Playground at Burdell Reserve, Elizabeth



New footpath on Adams Road, Craigmare.

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 use to assess the performance of the council against its objectives over the financial year”.

Council has a strong focus on engaging 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 will monitor its performance in several ways to ensure we are on track to meet the objectives of our Strategic Plan.

Measures and Targets



Playford Community Survey

Each year, Council undertakes a survey to better understand the views of our community. This annual community survey aligns to the Strategic Plan themes to capture sentiment, perception, and performance of Council's delivery against strategic objectives. Questions are focused on what it is like to live in or experience Playford.

In August 2025, more than 1500 members of the Playford community shared their thoughts and experiences. The graphics below show the average rating out of five for each of the four new Strategic Plan 2025-2028 Themes. The average Community Sentiment score is also shown, representing trust and confidence in Council, as well as satisfaction over the past 12 months.

We use the decision-making filters and Themes in the Strategic Plan to inform the development of the annual budget and to ensure we are working towards our longer-term objectives. The results of the Community Survey also guide our decision-making around priorities for the budget to ensure up-to-date feedback from the community is considered as part of our planning.



Note: Ratings are out of 5

Measures and Targets



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 above inflation or significant service reductions, whilst maintaining inter-generational equity.

Financial sustainability enables Council to:

- Deliver and maintain inter-generational 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:

- Operating surplus ratio
- Structural surplus ratio
- Cashflow from operations ratio
- Asset renewal funding ratio
- Net financial liabilities ratio
- Interest expense ratio



Measures and Targets



Primary Financial Indicators

Financial Indicator	Explanation	Target	2025/26 Revised Budget	2026/27 Budget	Projected 5 Year Average
Operating Surplus Ratio	This ratio gives an indication of Council's ability to service its operations from expected income, while maintaining long-term financial sustainability.	Between 1% and 10%	6.7%	3.2%	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%	0.6%	0.9%
Cashflow 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%	123.8%	143.1%
Asset Renewal Funding Ratio	This ratio shows whether or not Council is replacing assets at the rate as required in the 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%	89.6%	69.4%
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%

Operating Surplus Ratio

Performance against this ratio has decreased to 3.2% from 6.7% as at the 2025/26 revised budget. Although the ratio for 2026/27 remains within the target range, the reduction is primarily due to higher depreciation expenses following the revaluation of certain asset classes, which has increased operating expenses. In addition, one-off operating grants and contributions have reduced in 2026/27, further contributing to the decrease in the operating surplus ratio.

Structural Surplus Ratio

The structural surplus excludes one-off operating grants/contributions which will need to be spent on future infrastructure projects. Meeting the target range for this measure ensures Council remains financially sustainable. For 2026/27, the structural surplus falls short of the target range as Council absorbs the impact of increased depreciation and other cost pressures, while maintaining

Measures and Targets



a moderate rate increase to avoid a sudden burden on ratepayers. The structural surplus is projected to recover to 1% in the following year, in line with the Long Term Financial Plan, supporting Council's ongoing financial sustainability.

Cashflow from Operations Ratio

The 2026/27 ratio is above Council's target range at 123.8%. While it may appear that Council has "extra money", this is not the case. Cashflows from operations is in excess of the short-term funding requirements for the Asset Management Plan replacement annuity asset. These funds are committed to replacing assets which will come to end of their life over the next 20 to 50 years. Smoothing the requirement to fund the renewal over time ensures intergenerational equity – the idea that each generation pays their fair share for use of an asset or resource.

Asset Renewal Ratio

The ratio for 2026/27 is above the target range at 116.5% indicating Council is replacing assets at the rate as required in the Asset Management Plan.

Net Financial Liabilities Ratios

The ratio sits within the target range in 2026/27. The forecasted debt for 2026/27 remains relatively stable and this is primarily due to Council's ongoing commitment to achieving a financially sustainable surplus and effective debt management.

Interest Expense Ratio

Notwithstanding the significant investment in the city, the ratio is within the target range due to Council's commitment to achieving a financially sustainable surplus and effective debt and interest rate risk management.



ESCOSA Local Government Advice

On 30 April 2022, amendments to the *Local Government Act 1999* came into operation and introduced an advisory scheme that aims to give ratepayers confidence that the rates they pay are set at the level necessary for their council to provide the services they value. The Essential Services Commission SA (ESCOSA) is the advisory body. The State's 68 councils are subject to the scheme and were allocated across four tranches to be reviewed over a four-year cycle.



ESCOSA Local Government Advice



Council is obliged under the *Local Government Act 1999* to publish ESCOSA's advice and its response, if applicable, in its 2024/25 Annual Business Plan and subsequent plans until the next cycle of the scheme. Note that Council is not compelled under the Local Government Act to follow the advice.

A summary of ESCOSA's findings is provided below.

Financial Performance

The Essential Services Commission finds the City of Playford's current and projected financial performance is **sustainable** taking into account the council's average expected growth in properties of 2.3% p. a. over the next 10 years, and the planned average rate increases of 2.2% p. a. per property over this period.

Continue

- ✔ Monitoring average rate rises annually
- ✔ Reviewing rateable property growth forecasts annually
- ✔ Focusing on selling and disposing of assets to help reduce debt
- ✔ Reporting any actual and projected cost savings in its annual budget and long term financial plan

Risks Impacting Sustainability

- ⚠ Forecast growth in rateable properties is lower than anticipated and not realised by Council
- ⚠ Failure to reduce its exposure to debt

Commission's Recommendations

- Reduce its level of net financial liabilities, as forecast in its latest long-term financial plan, and continue to focus on asset sales or disposals as one of its strategies to help reduce debt.
- Improve transparency on borrowing assumptions, including loan facilities and loan terms, in its long-term financial plan.
- Include efficiency goals and projected cost savings in its long-term financial plan, to provide further evidence of projected cost growth constraint and efficiencies across its operations and service deliveries.

Council Response

Council's sustainable financial position is a result of many years of prudent financial management consistent with its Finance Strategy. This seeks to ensure the Council has adequate funding to support the needs of a growing community. Supporting the Finance Strategy is a suite of policies, procedures, and reporting arrangements that ensure that Council decision making considers the ongoing financial sustainability of the Council when considering current and future service provision.

The full advice provided by ESCOSA can be found as Appendix 2.

Budgeted Financial Statements

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

DRAFT

This section will need updating post rates modelling to allow for final growth and capital values.



Budgeted Financial Statements



Budgeted Financial Statements & Explanations

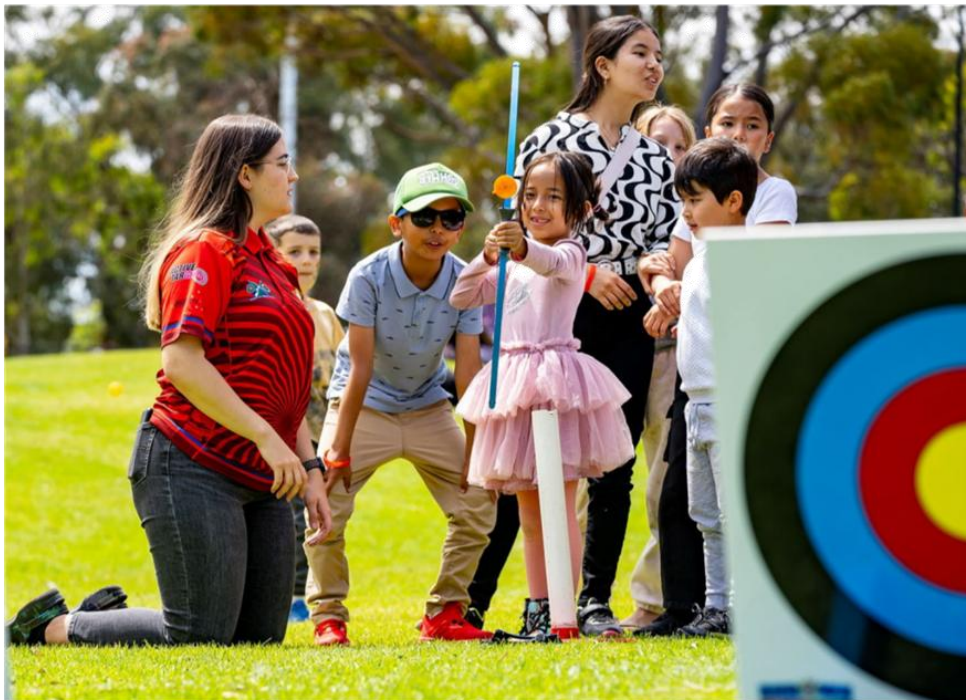
Financial Summary

	Operating Budget \$M
Operating Income	173.2
Operating Expenditure	167.6
Operating Surplus/(Deficit)	5.6

Council continues to be committed to maintaining an operating surplus as a key strategy of the Council's long-term financial sustainability.

Council's budget provides an operating surplus of \$5.6M. This budgeted operating surplus includes developer contributions and grants associated with future capital spend that does not form part of our ongoing sustainable structural position.

Council continues to be committed to maintaining an operating surplus as a key strategy of the Council's long-term financial sustainability.



Budgeted Financial Statements



Statement of Comprehensive Income

Resource Group	Revised Budget 2025/26 \$'000's	Budget 2026/27 \$'000s	Increase (Decrease) \$'000
Rates	123,772	134,027	10,254
Statutory Charges	3,443	3,804	361
User Charges	4,518	4,571	53
Investment Income	89	71	(18)
Reimbursements	663	763	100
Other Income	258	269	11
Grants, Subsidies and Contributions - Operating	24,564	23,946	(618)
Grants, Subsidies and Contributions - Capital	9,103	5,084	(4,018)
Net Gain – Joint Ventures & Associates	635	635	-
Revenue Total	167,045	173,170	6,125

Rates Income – \$134.0M

Increases in Council rates allow Council to meet the community service delivery expectations and achieve Long Term Financial Plan objectives. The 2026/27 Budget includes the following:

- A rate revenue increase of 3.50% for existing ratepayers
- Additional rate income of \$5.7M from new developments in the city
- The Landscape Levy collected on behalf of the Green Adelaide Board of \$2.0M. Once collected this is paid to the Green Adelaide Board with no impact on the bottom line
- Penalties and Legal recoveries \$0.8M

Statutory Charges – \$3.8M

Statutory charges are fees for the provision of regulatory services. They are associated with the granting of a permit or licence or with the regulation of an activity, including the *Planning, Development and Infrastructure Act* (2016), fees, parking fines and dog registration fees.

Most fees are set by State Government legislation and administered by Council.

Council is notified of the fee amounts in late June of each year and these will be adopted by Council to apply from July 2026.

Budgeted Financial Statements



User Charges – \$4.6M

User charges income is received from individuals, sporting groups and various other bodies that utilise user-pay services and hire or lease Council owned property.

Council also receives commercial activity income from the operation of the theatres, café, function centre and the Northern Sound System, with a minor amount coming from the hiring of Council facilities for functions or meetings.

User charges for 2026/27 have increased as a result of increased demand for user-paid services and to take into account inflationary cost pressures.

Reimbursement – \$0.8M

Reimbursement income consists of all reimbursements paid to Council by insurance companies, ratepayers, developers, and other tiers of government.

Reimbursements have increased slightly compared with the 2025/26 budget.

Other Income – \$0.3M

Other income is comprised of donations, sponsorships, and other miscellaneous receipts, which varies from year to year.

Grants, Subsidies and Contributions – Operating – \$23.9M

Grants, subsidies, and contributions received from Federal and State Governments specifically to fund operations. Income is budgeted to decrease, mainly due to completion of grants in 2025/26.

Grants, Subsidies and Contributions – Capital – \$5.1M

Grants, subsidies, and contributions that are untied received from Federal and State Governments specifically to fund the construction or purchase of new or upgraded assets, in addition to contributions from developers for future capital investment. The budgeted decrease is mainly due to a reduction in grant allocation for 2026/27.

Net Gain – Joint Ventures & Associates – \$0.6M

Council's share of the Northern Adelaide Waste Management Authority (NAWMA) will result in a net profit of \$0.6M in 2026/27, based on advice from the Authority and improved operating position.

Budgeted Financial Statements



Operating expense by category

Resource Group	Revised Budget 2025/26 \$'000	Budget 2026/27 \$'000	Increase (Decrease) \$'000
Employee Costs	55,998	58,592	2,594
Contracts, Material and Other	56,234	59,808	3,574
Finance Costs	6,238	4,653	(1,585)
Depreciation	37,266	44,272	7,006
Share of Equity Loss on Associates and Joint Ventures	196	278	82
Expense Total	155,932	167,603	11,671

Employee Costs – \$58.6M

Employee costs include base salary and all relevant on-costs, such as superannuation and work cover, as well as agency labour costs. The budget covers recurrent labour, project labour and externally funded labour.

The budgeted increase in employee costs is the result of estimated salary increases based on the Enterprise Agreement.

Materials, Contracts and Other Expenses – \$59.8M

Materials covers many different expenses of Council including utility payments for water and electricity, library books and consumable materials.

Contracts covers costs such as contractors, waste collection, equipment hire, software licence fees and consultants.

Other expenditure includes audit and legal fees, contributions, communication expenses, insurance and registration, levies paid to other organisations, Elected Member allowances, advertising, fringe benefits tax, training, and travel expenses.

The budget increase reflects cost pressures in the market largely related to waste, AWL service delivery costs and general inflation.

Finance Costs – \$4.7M

Finance costs include interest payable on borrowings and finance leases, and other banking charges.

Council is budgeting for a decrease in finance costs due to lower costs arising from new capital spend during 2026/27.

Budgeted Financial Statements



Depreciation – \$44.3M

Depreciation is a non-cash expense that recognises the systematic allocation of the service potential, (cost or replacement value) of an asset over its useful life. Over the long-term, depreciation represents the minimum amount which, on average, Council needs to allocate each year towards asset replacement. This is a different concept from maintenance expenditure, which is the amount Council needs to spend each year to ensure that its assets last as long as planned.

Depreciation is increasing in 2026/27, largely due to the increase in asset values resulting from the revaluation of assets and new assets to service our growing community.

Loss on Associates and Joint Ventures – \$0.3M

Council's share of the Gawler River Floodplain Management Authority (GRFMA) will result in a net loss of \$0.3M in 2026/27, based on advice from the Authority.

Financial Statements

Cashflow Statement

The cashflow statement shows the cash movement reflective of Council's operating position and investment decisions for 2026/27.

Cashflow from operating activities increases by \$5.9M reflecting additional rates revenue and increase in User charges and Statutory charges offset by higher operating costs.

Cash used for investment activities increases by \$24.3M due to capital spend on new and existing infrastructure.

The overall impact in cashflow results in increased borrowing requirements for 2026/27.

Balance Sheet

Total Non-Current Assets are projected to rise to \$3,029M in 2026/27, an increase of \$248M. This increase arises from the capital expenditure program, contributed assets and revaluation of assets.

Total borrowings are projected to increase to \$41M by 30 June 2027. This is a result of a higher debt funded capital program. The level of borrowings is within the target range. Please see the financial indicator section for more information.

Budgeted Financial Statements



Uniform Presentation of Finances

Operating Surplus / (deficit)

The operating surplus or deficit indicates the extent to which income is sufficient, or insufficient, to fund the cost of services. A surplus indicates Council is raising enough operating income to cover its operating expenses, whereas a deficit indicates it is not.

Net Outlays on Existing Assets

This is expenditure that returns the service potential of existing assets back towards their original level. Consistent negative outlays on existing assets indicate that, overall, existing assets may be deteriorating as expenditure on their renewal or replacement is less than the rate of depreciation.

Net Outlays on New and Upgraded Assets

Outlays on new and upgraded assets indicate the net cost to Council of acquiring or creating new assets. Outlays on new or upgraded assets will increase depreciation and maintenance expenses in future periods.

Net Lending / (borrowing) for Financial Year

Net lending, if a positive result, indicates that Council will reduce its level of borrowings over the period. Net borrowings, if a negative result, means Council is required to borrow additional funds increasing the level of net borrowings over the period.

Budgeted Financial Statements



City of Playford
Statement of Comprehensive Income
For the year ended 30 June 2027

2024/25 Actual \$000's		2025/26 Original Budget \$000's	2025/26 Revised Budget \$000's	2026/27 Original Budget \$000's
	INCOME			
113,073	Rates	123,772	123,772	134,027
4,011	Statutory Charges	3,443	3,443	3,804
4,634	User Charges	4,518	4,518	4,571
199	Investment Income	89	89	71
1,353	Reimbursements	663	663	763
542	Other Income	258	258	269
31,570	Grants, Subsidies and Contributions - operating	23,574	24,564	23,946
6,719	Grants, Subsidies and Contributions - capital	8,383	9,103	5,084
-	Net Gain - Equity Accounted Council Businesses	635	635	635
162,101	TOTAL INCOME	165,335	167,045	173,170
	EXPENSES			
50,877	Employee costs	55,998	55,998	58,592
50,040	Materials, Contracts & Other Expenses	54,402	56,234	59,808
2,739	Finance costs	6,692	6,238	4,653
34,074	Depreciation, Amortisation and Impairment	37,365	37,266	44,272
2,599	Net Loss - Equity Accounted Council Businesses	196	196	278
140,329	TOTAL EXPENSES	154,653	155,932	167,603
21,772	Operating Surplus / (Deficit)	10,682	11,113	5,567
(4,867)	Asset Disposal & Fair Value Adjustments	-	(1,250)	-
9,527	Amounts Received Specifically for New or Upgraded Assets	11,480	7,539	9,559
53,977	Physical Resources Received Free of Charge	39,460	39,460	75,300
80,409	NET SURPLUS / (DEFICIT)	61,622	56,862	90,426
	Other Comprehensive Income			
262,554	Changes in Revaluation Surplus - I,PP&E	53,489	417,945	110,789
-	Share of Other Comprehensive Income - Equity Accounted Council Businesses	-	-	-
(269)	Other Equity Adjustments - Equity Accounted Council Businesses	-	-	-
-	Impairment (Expense) / Recoupments Offset to Asset Revaluation	-	-	-
262,285	Total Other Comprehensive Income	53,489	417,945	110,789
342,694	TOTAL COMPREHENSIVE INCOME	115,111	474,807	201,215

Budgeted Financial Statements



City of Playford
Year End Balance Sheet
For the year ended 30 June 2027

2024/25 Actual \$000's		2025/26 Original Budget \$000's	2025/26 Revised Budget \$000's	2026/27 Original Budget \$000's
	CURRENT ASSETS			
2,871	Cash & Cash Equivalents	1,500	1,500	1,500
7,734	Trade & Other Receivables	8,143	8,298	8,842
223	Inventories	286	304	323
27	Other Financial Assets	29	29	30
1,280	Other current assets	1,128	1,316	1,400
362	Non-current assets classified as Held for Sale	4,387	12,557	4,661
12,497	TOTAL CURRENT ASSETS	15,473	24,004	16,756
	NON-CURRENT ASSETS			
196	Financial Assets	167	167	137
16,492	Equity Accounted Investments in Council Businesses	16,810	16,931	17,289
2,242,831	Infrastructure, Property, Plant & Equipment	2,422,301	2,728,348	2,976,129
35,815	Other Non-Current Assets	30,683	35,815	35,815
2,295,334	TOTAL NON-CURRENT ASSETS	2,469,961	2,781,261	3,029,370
2,307,831	TOTAL ASSETS	2,485,434	2,805,265	3,046,126
	CURRENT LIABILITIES			
19,639	Trade & Other Payables	16,653	20,530	18,779
4,559	Borrowings	3,559	3,616	3,700
6,376	Provisions	6,739	6,704	6,931
30,574	TOTAL CURRENT LIABILITIES	26,951	30,850	29,410
	NON-CURRENT LIABILITIES			
71,351	Long Term Borrowings	140,856	93,767	134,806
1,441	Long Term Provisions	1,364	1,376	1,423
72,792	TOTAL NON-CURRENT LIABILITIES	142,220	95,143	136,229
103,366	TOTAL LIABILITIES	169,171	125,993	165,639
2,204,465	NET ASSETS	2,316,263	2,679,272	2,880,487
	EQUITY			
580,781	Accumulated Surplus	634,081	635,109	722,260
1,606,478	Asset Revaluation Reserves	1,664,648	2,024,423	2,135,212
17,206	Other Reserves	17,534	19,740	23,015
2,204,465	TOTAL EQUITY	2,316,263	2,679,272	2,880,487

Budgeted Financial Statements



City of Playford
Statement of Cash Flows
For the year ended 30 June 2027

2024/25 Actual \$000's		2025/26 Original Budget \$000's	2025/26 Revised Budget \$000's	2026/27 Original Budget \$000's
Inflows / (Outflows)		Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)
	CASHFLOWS FROM OPERATING ACTIVITIES			
	Receipts			
113,126	Rates Receipts	123,379	123,289	133,574
4,011	Statutory Charges	3,406	3,297	3,758
4,952	User Charges	4,501	4,281	4,564
32,842	Grants, Subsidies and Contributions	23,583	24,331	23,941
199	Investment Receipts	89	91	72
1,456	Reimbursements	664	658	752
11,086	Other Receipts	354	256	269
	Payments			
(51,089)	Payments to Employees	(55,735)	(55,735)	(58,318)
(56,077)	Payments for Materials, Contracts & Other Expenses	(53,353)	(55,117)	(58,889)
(2,739)	Finance Payments	(6,691)	(6,237)	(4,652)
57,767	NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	40,197	39,114	45,071
	CASH FLOWS FROM FINANCING ACTIVITIES			
	Receipts			
60,427	Proceeds from Borrowings	72,605	64,501	83,339
26	Proceeds from Bonds & Deposits	-	-	-
	Payments			
(75,918)	Repayments of Borrowings	(34,413)	(43,013)	(42,105)
	Repayment of bonds and deposits			
(163)	Repayment of Finance Lease Liabilities	(112)	(187)	(111)
(15,628)	NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	38,080	21,301	41,123
	CASH FLOWS FROM INVESTMENT ACTIVITIES			
	Receipts			
1,104	Sale of Replaced Assets	-	-	-
780	Sale of Surplus Assets	18,560	1,562	12,557
7,110	Amounts Received Specifically for New/Upgraded Assets	11,415	7,596	7,979
3,905	Grants utilised for capital purposes	8,445	9,307	3,866
26	Repayments of Loans by Community Groups	27	27	30
	Payments			
(23,618)	Expenditure on Renewal/Replacement of Assets	(41,401)	(42,793)	(42,470)
(30,326)	Expenditure on New/Upgraded Assets	(75,323)	(37,485)	(68,156)
(41,019)	NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES	(78,277)	(61,786)	(86,194)
1,120	NET INCREASE (DECREASE) IN CASH HELD	-	(1,371)	-
1,751	CASH AT BEGINNING OF REPORTING PERIOD	1,500	2,871	1,500
2,871	CASH AT END OF REPORTING PERIOD	1,500	1,500	1,500

Budgeted Financial Statements



City of Playford
Statement of Changes in Equity
For the year ended 30 June 2027

2024/25 Actual		2025/26 Original Budget	2025/26 Revised Budget	2026/27 Original Budget
\$000's		\$000's	\$000's	\$000's
	ACCUMULATED SURPLUS			
495,110	Balance at end of previous reporting period	575,780	580,781	635,109
80,409	Net Surplus / (Deficit) for Year	61,622	56,862	90,426
	- Adjustments (Correction of Prior Period Errors)	-	-	-
(269)	Other Equity Adjustments - Equity Accounted Council Businesses	-	-	-
6,874	Transfer to Accumulated Surplus on Sale of I,PP&E	-	-	-
(1,343)	Transfers between Reserves	(3,321)	(2,534)	(3,275)
580,781	Balance at end of reporting period	634,081	635,109	722,260
	ASSET REVALUATION RESERVE			
1,350,798	Balance at end of previous reporting period	1,611,159	1,606,478	2,024,423
	- Other Comprehensive Income	-	-	-
262,554	Gain(Loss) on revaluation of infrastructure, property, plant &	53,489	417,945	110,789
	- Impairment (expense) / recoupments offset to asset revaluation	-	-	-
(6,874)	Transfers to accumulated surplus	-	-	-
	- Transfers between Reserves	-	-	-
1,606,478	Balance at end of reporting period	1,664,648	2,024,423	2,135,212
	OTHER RESERVES			
15,863	Balance at end of previous reporting period	14,213	17,206	19,740
	- Transfers to accumulated surplus	3,321	2,534	3,275
	- Transfers from accumulated surplus	-	-	-
1,343	Transfer between Reserves	-	-	-
17,206	Balance at end of reporting period	17,534	19,740	23,015
2,204,465	TOTAL EQUITY AT END OF REPORTING PERIOD	2,316,263	2,679,272	2,880,487
580,781	Accumulated Surplus	634,081	635,109	722,260
1,623,684	Reserves	1,682,182	2,044,163	2,158,227
2,204,465	TOTAL EQUITY AT END OF REPORTING PERIOD	2,316,263	2,679,272	2,880,487

Budgeted Financial Statements



City of Playford
Uniform Presentation of Finances
For the year ended 30 June 2027

2024/25 Actual \$000's		2025/26 Original Budget \$000's	2025/26 Revised Budget \$000's	2026/27 Original Budget \$000's
	INCOME			
113,073	Rates	123,772	123,772	134,027
4,011	Statutory Charges	3,443	3,443	3,804
4,634	User Charges	4,518	4,518	4,571
199	Investment Income	89	89	71
1,353	Reimbursements	663	663	763
542	Other Income	258	258	269
6,719	Grants, Subsidies and Contributions - capital	8,383	9,103	5,084
31,570	Grants, Subsidies and Contributions - operating	23,574	24,564	23,946
-	Net Gain - Equity Accounted Council Businesses	635	635	635
162,101	TOTAL INCOME	165,335	167,045	173,170
	EXPENSES			
50,877	Employee costs	55,998	55,998	58,592
50,040	Materials, Contracts & Other Expenses	54,402	56,234	59,808
2,739	Finance costs	6,692	6,237	4,652
34,074	Depreciation, Amortisation and Impairment	37,365	37,266	44,273
2,599	Net Loss - Equity Accounted Council Businesses	196	196	278
140,329	TOTAL EXPENSES	154,653	155,931	167,603
21,772	Operating Surplus / (Deficit)	10,682	11,114	5,567
(9,181)	Net timing adjustment for general purpose grant funding	-	-	-
(6,719)	Less: grants, subsidies and contributions - capital	(8,383)	(9,103)	(5,084)
5,872	Adjusted Operating surplus/ (deficit)	2,299	2,011	483
	Net outlays on existing assets			
(23,618)	Capital expenditure on renewal and replacement of existing assets	(41,401)	(42,793)	(42,470)
(116)	Finance lease payments for right of use assets on existing assets	(121)	(201)	(123)
34,074	add back Depreciation, Amortisation and Impairment	37,365	37,266	44,272
-	add back Proceeds from Sale of Replaced Assets	-	-	-
10,340	Net Outlays on Existing Assets	(4,157)	(5,728)	1,679
	Net outlays on new and upgraded assets			
(30,326)	Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(75,323)	(37,485)	(68,156)
(62)	Finance lease payments for right of use assets for new and upgraded assets	-	-	-
6,719	add back Grants, subsidies and contributions – Capital	8,383	9,103	7,650
7,110	add back Amounts Received Specifically for New and Upgraded	11,415	7,596	7,980
780	add back Proceeds from Sale of Surplus Assets : (including Investment Property, Real Estate Developments & non- current assets held for sale)	18,560	1,562	12,557
(15,779)	Outlays on New and Upgraded Assets	(36,965)	(19,224)	(39,969)
433	NET LENDING / (BORROWING) FOR FINANCIAL YEAR	(38,823)	(22,941)	(37,807)

Appendix I

**Proposed Infrastructure
Renewal Works 2026/27**



Aerial view of Dwight Reserve North, Elizabeth Downs.

Proposed Infrastructure Renewal Works 2026/27



Transport Renewals

Suburb	Location
Roads	
Andrews Farm	Springdale Avenue
Angle Vale	Burgundy Avenue (design only)
Blakeview	Eucalypt Circuit
Craigmore	Carob Crescent Chowilla Court* Edward Avenue Jenkins Court Nicholas Court Phillip Avenue Reginald Parade (incl Batcombe Ave cul-de-sac) Stuart Drive Sydney Court Whatley Way
Davoren Park	Chaser Street Lambrook Street Petherton Road
Elizabeth East	Fuller Crescent Grayling Street Lewis Court Northampton Crescent Paginton Crescent Pipkin Road Talbot Street Thornton Street
Elizabeth Grove, Elizabeth South	Hogarth Road#
Elizabeth Grove	Patney Street
Elizabeth South	Hannan Street Kettering Road
Elizabeth Vale	Handley Street Mofflin Road Poulshot Crescent
Hillbank	Brooker Drive Hilltop Boulevard Rhodes Court
Munno Para	Amanda Court Coventry Road* Louise Place Shaun Court
Munno Para Downs	Dalkeith Road

Proposed Infrastructure Renewal Works 2026/27



Suburb	Location
Penfield	Pellew Road (design only)
Waterloo Corner	Brown Road (design only)

**Potential multi-year projects*
#Multi-year project

Suburb	Location
Kerbs	
Blakeview	Eucalypt Circuit
Craigmore	California Avenue Chowilla Court*
Davoren Park	Lambrook Street
Elizabeth East	Grayling Street Northampton Crescent
Elizabeth Grove	Hogarth Road
Elizabeth Vale	Handley Street Poulshot Crescent
Bridges	
Blakeview	Castle Court – Footbridge* (design only) Village Terrace – Arch Road bridge* (design only)

**Potential multi-year projects*

Proposed Infrastructure Renewal Works 2026/27



Streetscape Renewals

Suburb	Location
Footpaths	
Andrews Farm	Davoren Road Springdale Avenue
Craigmore	Bentley Walk California Avenue Ironbark Avenue Zurich Road [#]
Davoren Park	Davoren Road Kingsbury Street Neagle Road Peacemarsh Road Walpole Street
Elizabeth Downs	Barton Road Douglas Street Halifax Court Hanson Road [#] Lancaster Court McKenzie Road Midway Road Wellington Court
Elizabeth East	Halsey Road Lewis Court Nautilus Road Northampton Crescent Thornton Street
Elizabeth North	Broadmeadows Road [#] Woodgreen Street Reserve
Elizabeth Park	Ifould Road Windbreak [#] Peterswool Road (Removal) Yorktown Road [#]
Elizabeth South	Harvey Road
Hillbank	Cambridge Terrace
Munno Para	Alawoona Road Maltarra Road Shaun Court

[#]Sections of these roads have budget allocated for widening

Pram Ramps

Streetscape	x 121
-------------	-------

Proposed Infrastructure Renewal Works 2026/27



Transport	x 196
-----------	-------

Proposed Infrastructure Renewal Works 2026/27



Parks and Sportsfield Renewals

Suburb	Location	Item
Blakeview	Blakes Crossing Adventure Playground	Rubber softfall
Craigmore	Marena Reserve	Rubber & organic softfall
Elizabeth East	Pipkin Reserve Spruance Reserve	Rock mound & rubber softfall Rubber softfall
Elizabeth Park	Dwight Reserve Fremont Park Jubilee Reserve	Cricket nets, irrigation, backstop fencing Liberty swing, gym equipment, rubber softfall and playground 2 renewal Rubber softfall
Hillbank	Jo Gapper Reserve Honeysuckle Reserve	Design and planning for renewal Irrigation controller
Smithfield	Smithfield Oval	Playground & rubber softfall
Smithfield Plains	John McVeity outdoor gym	Rubber softfall
Munno Para	Curtis Rd Wetlands	Single play piece renewal

Buildings Renewals

Suburb	Location	Item
Davoren Park	Playford Operations Centre	Internal fitout including office furniture
Edinburgh North	Ramsay Park (Rugby)	LED lighting
Elizabeth	Aquadome	Structural assessment & design, pool blankets, change beds
Elizabeth	Civic Centre	Soft furnishings, function room entrance, fire panel, air conditioning, BMS integration
Elizabeth	Elizabeth Oval	Entrance & DDA ramp
Elizabeth	Northern Sound System	Carpets, HVAC
Elizabeth Downs	Argana Park	Change room & amenities, exterior recladding
Elizabeth Downs	Uley Road Reserve	Changeroom refurbishment
Elizabeth Park	Fremont Park	Shed
Eyre	Eyre Sports Park	LED lighting
One Tree Hill	McGilp Oval - Clubrooms	Roof
One Tree Hill	McGilp Reserve	LED lighting
Virginia	Virginia Institute	Amenities & kitchen

Proposed Infrastructure Renewal Works 2026/27



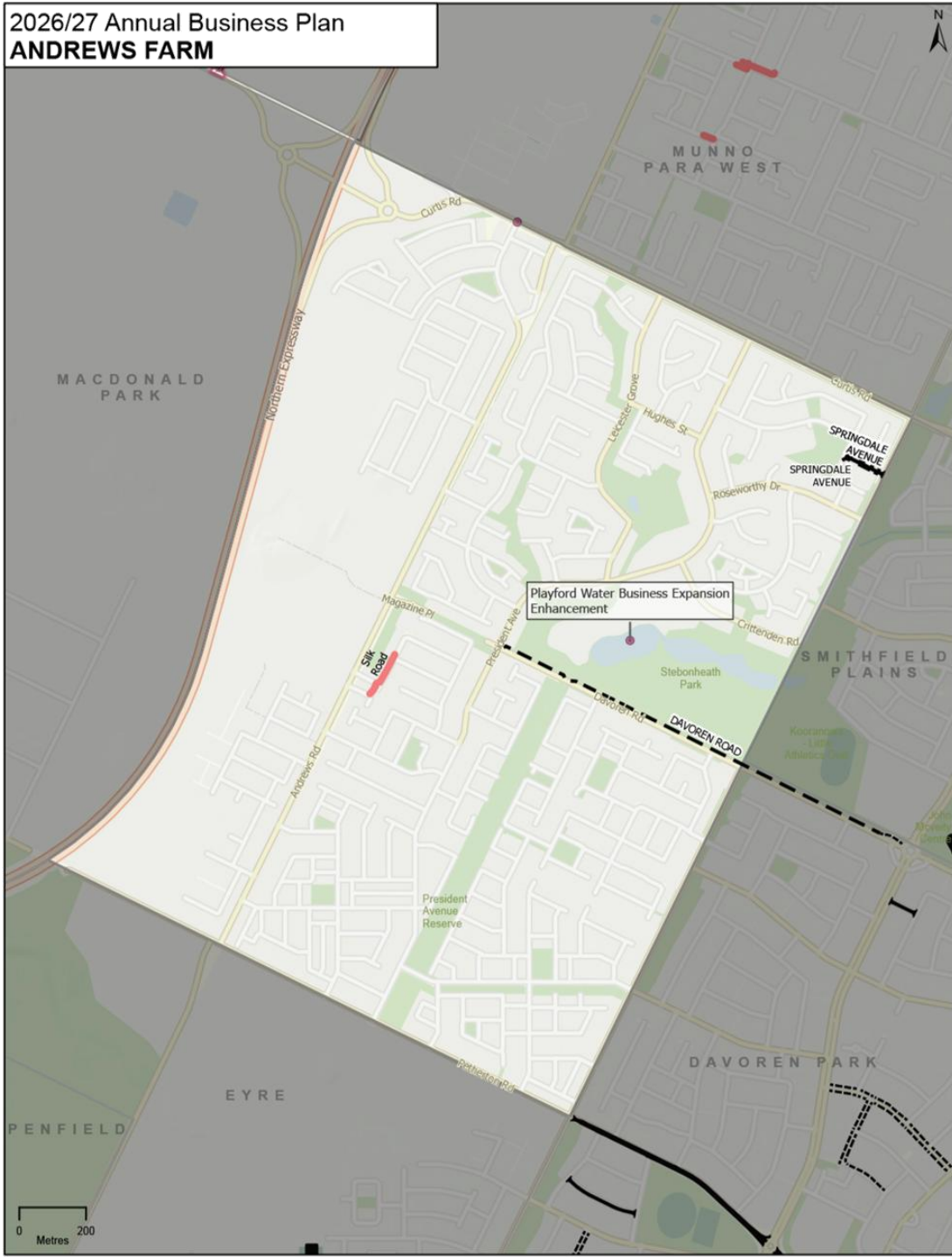
Water Delivery Renewals

Facility	Item
Stebonheath Davoren Wetlands	Shed, irrigation, control panels, gates, pump & tank
Main Terrace	Water meter, pressure reducing valve & filter
Woodford Road	Water meter, pressure reducing valve & filter
Stratton Reserve	Water meter, pressure reducing valve & filter
Fairfield Road	Water meter, pressure reducing valve & filter
Broadmeadows Oval	Water meter, pressure reducing valve & filter
Dwight Reserve	Water meter, pressure reducing valve & filter
Philip Highway	Median irrigation
Duncan Anderson & Mofflin Reserve	Distribution VSD pump, manifold, valving and electrical
Munno Para Wetlands	Gabion
North Lakes Community Golf	Pump shed electrical and control board upgrade, replace bore
Town Park	Waterplay at playground
Smithfield Oval	Water meter, pressure reducing valve & filter
Kooranowa Reserve	Water meter, pressure reducing valve & filter

Appendix II

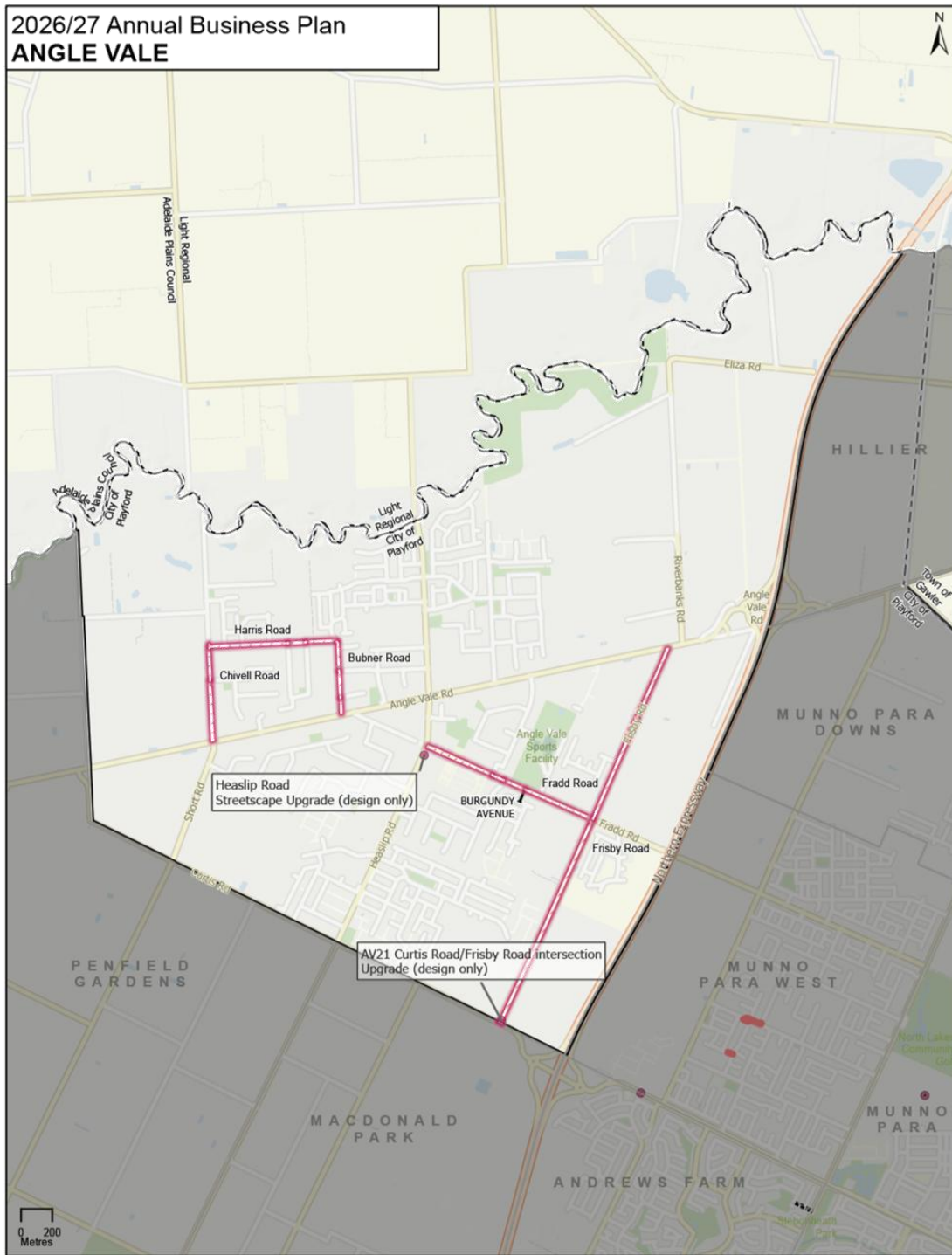
**Proposed Capital Works
2026/27 – Suburb Maps**





- New Assets and Upgrades
- Footpath - New
- Renewal - Footpath
- Road - Renewal

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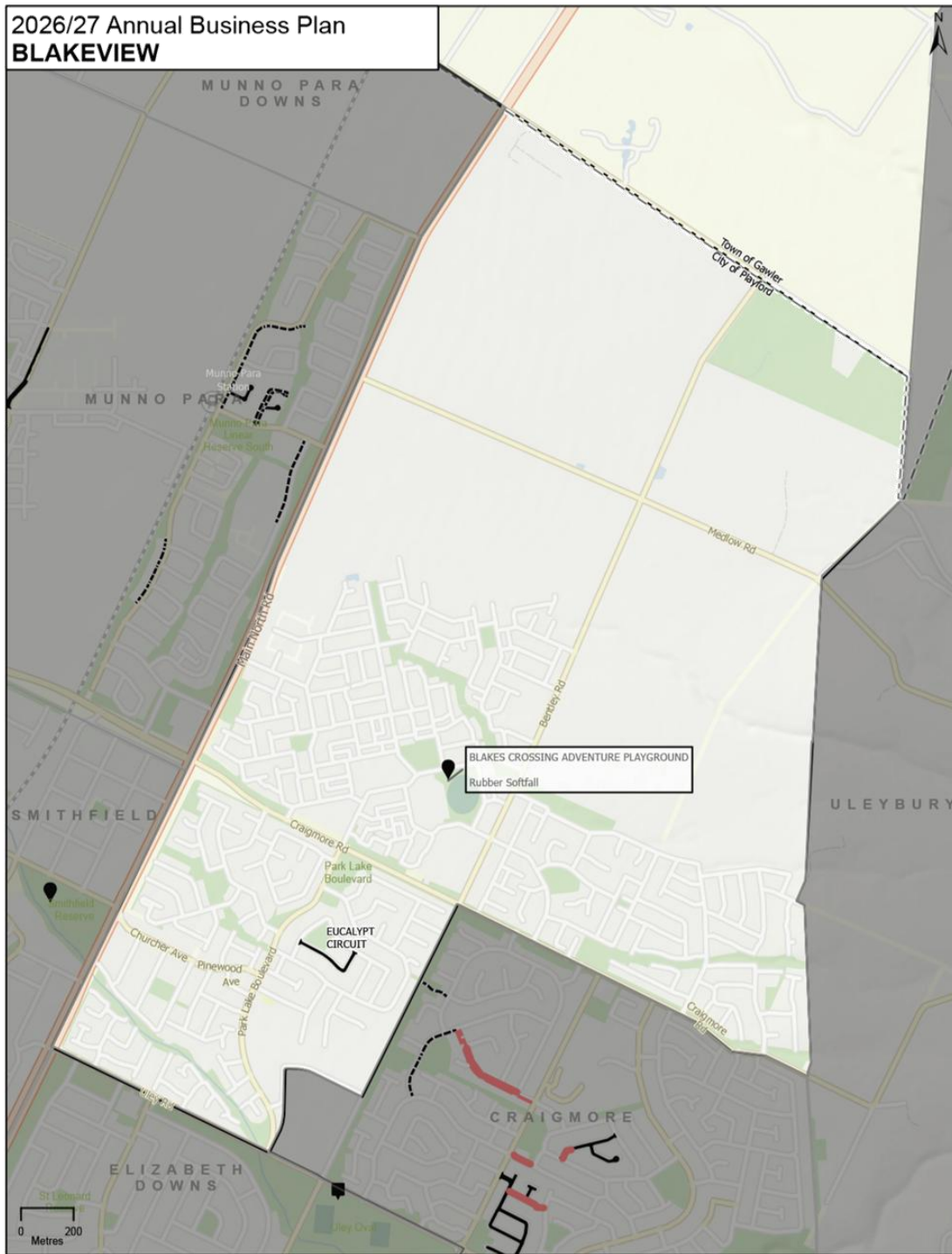




● New Assets and Upgrades

▨ Road - Upgrade (design only)

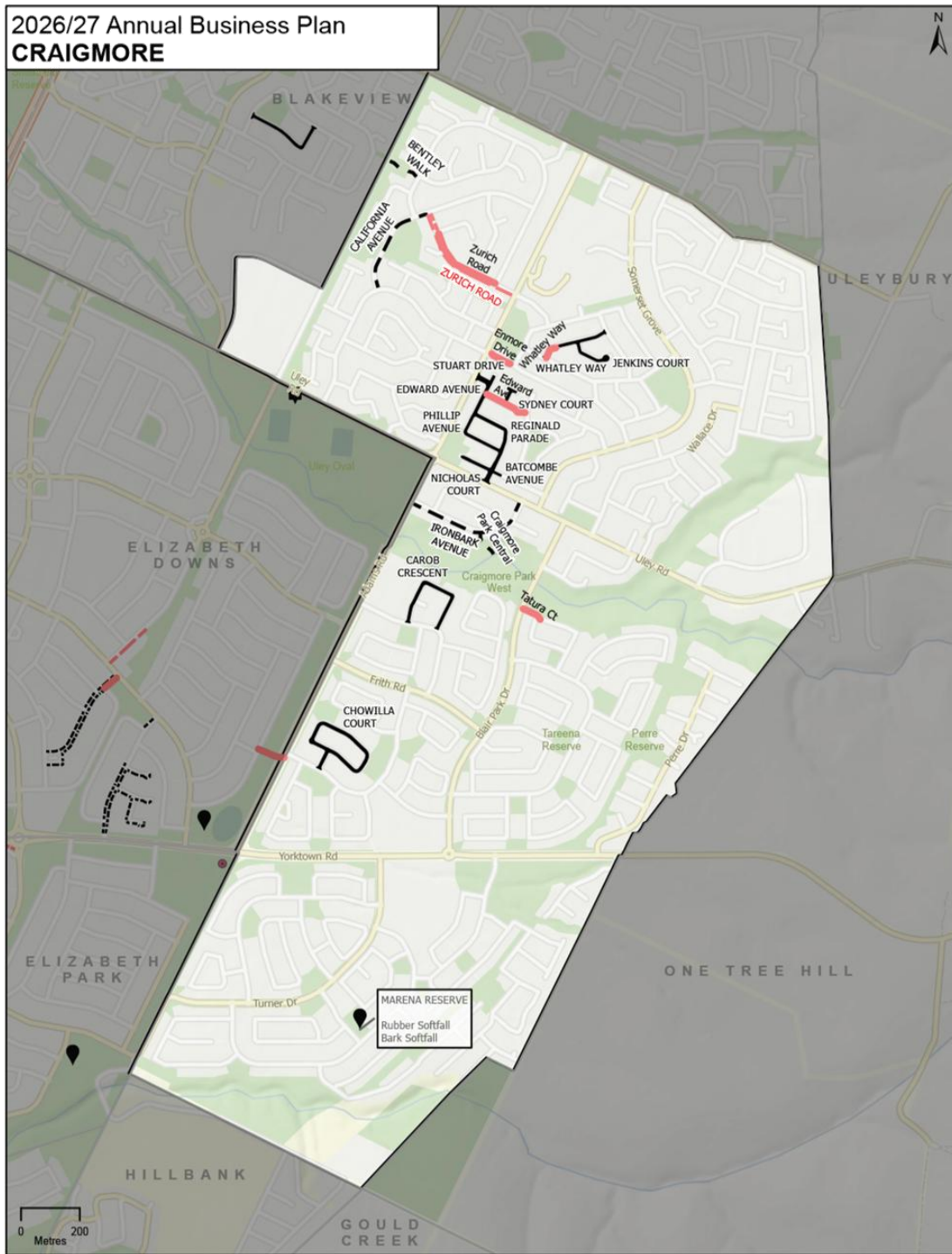
■ Road - Renewal

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-  Parks - Renewal
-  Road - Renewal

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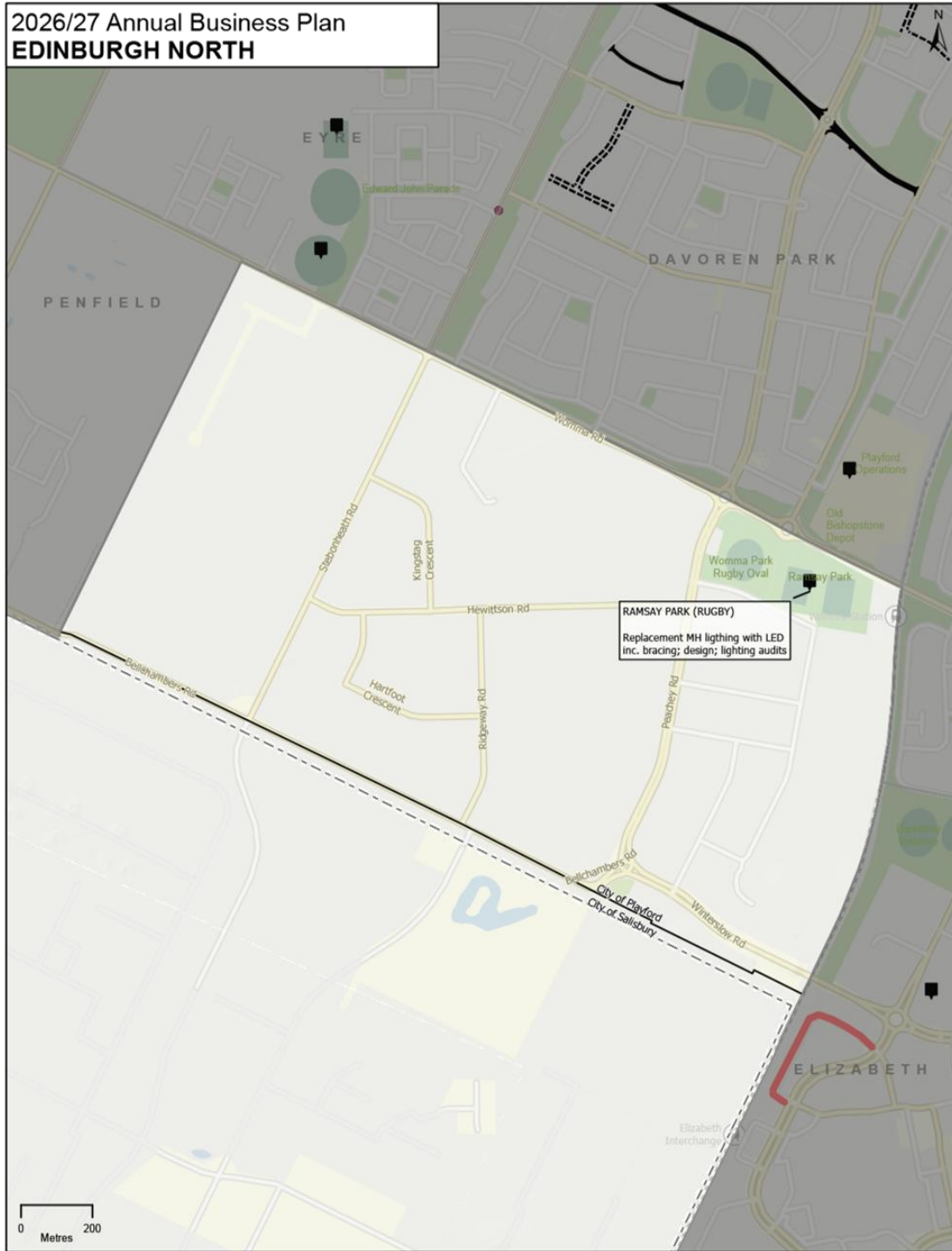
- Footpath - New
- - Footpath - Upgrade
- Parks - Renewal
- Road - Renewal
- Renewal - Footpath

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- Buildings - Renewal
- Renewal - Footpath
- Road - Renewal

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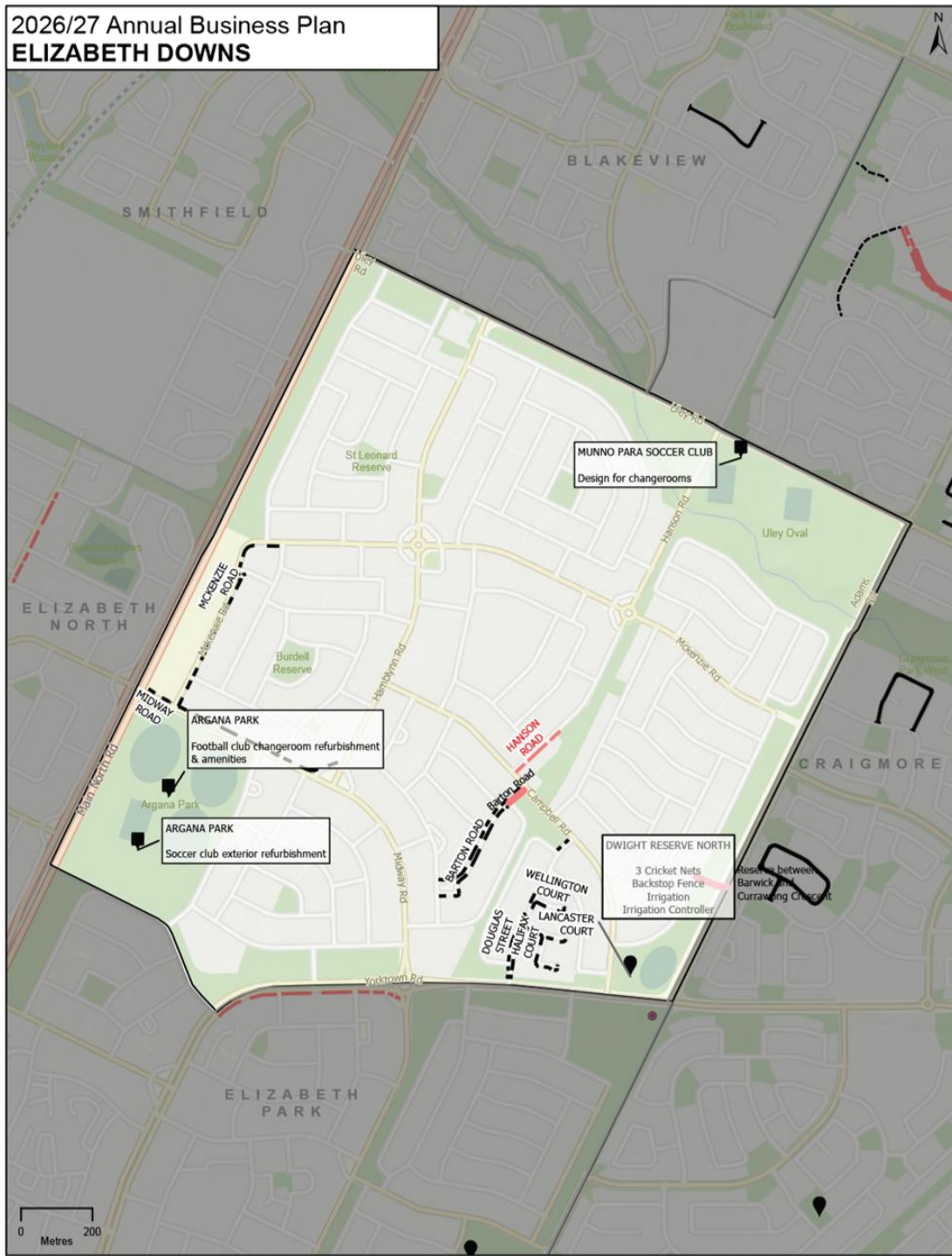
■ Buildings - Renewal

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- New Assets and Upgrades
- Footpath - New
- Buildings - Renewal

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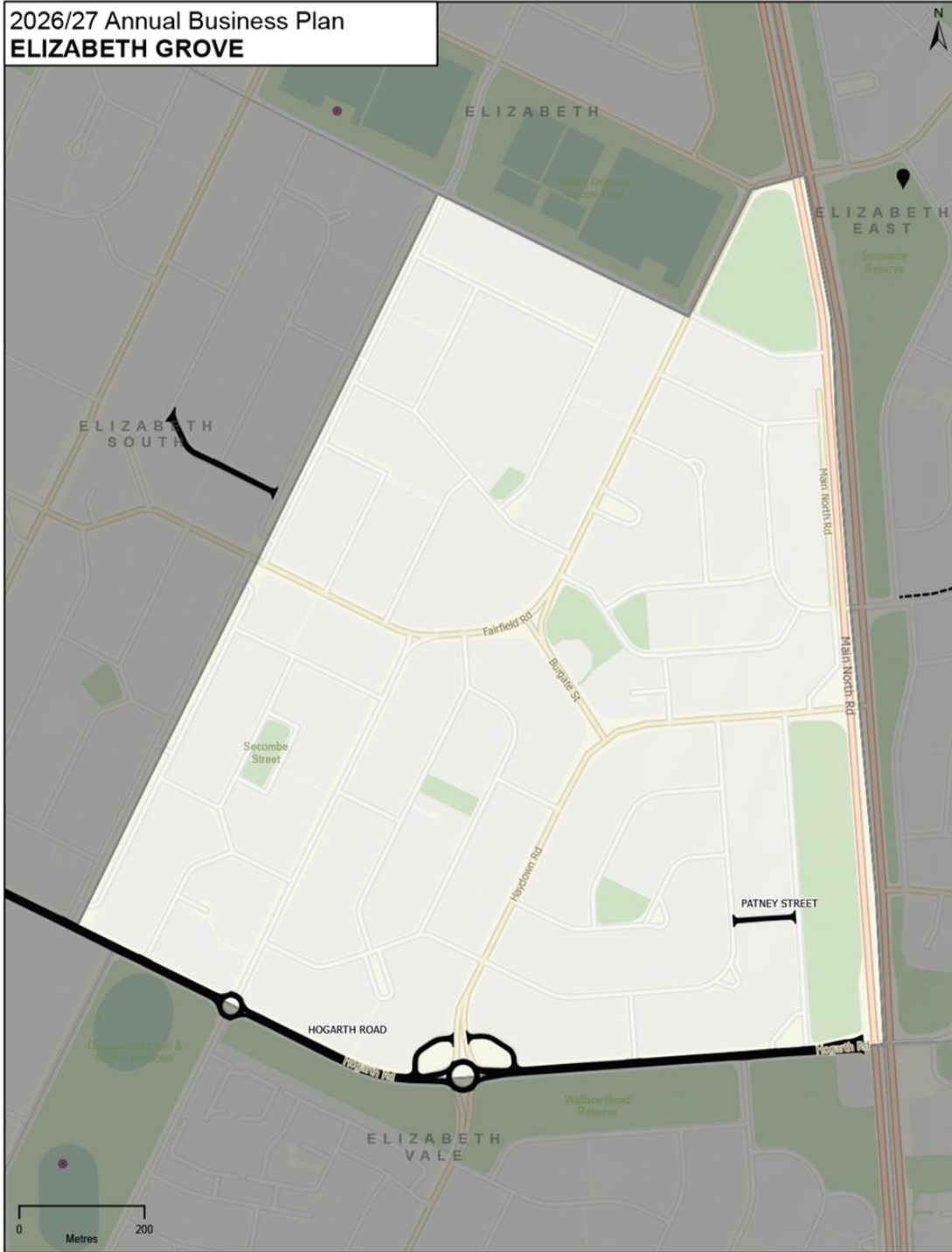
- Footpath - New
- - Footpath - Upgrade
- Parks - Renewal
- Buildings - Renewal
- - Renewal - Footpath


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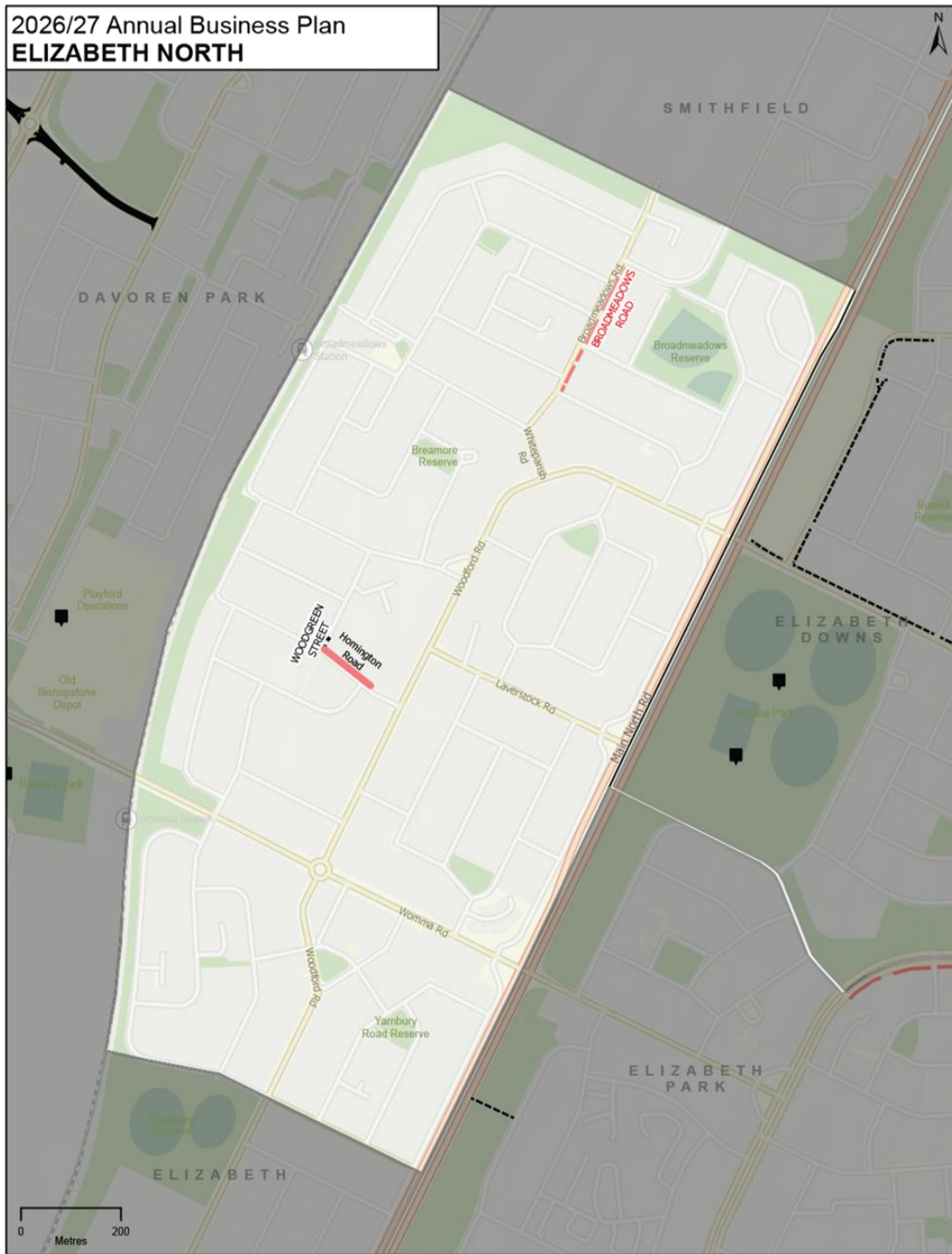
- Parks - Renewal
- Renewal - Footpath
- Road - Renewal

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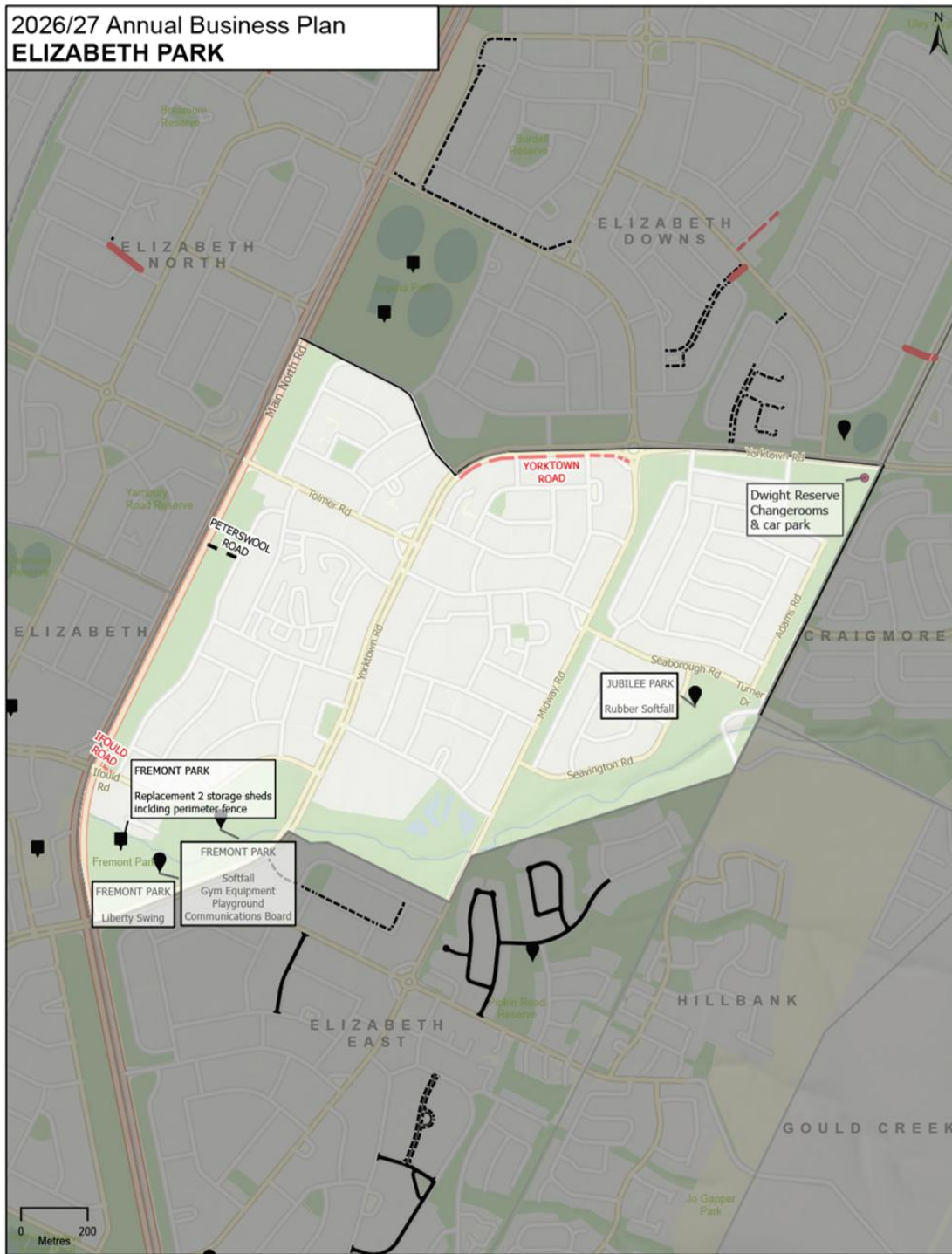
 Road - Renewal

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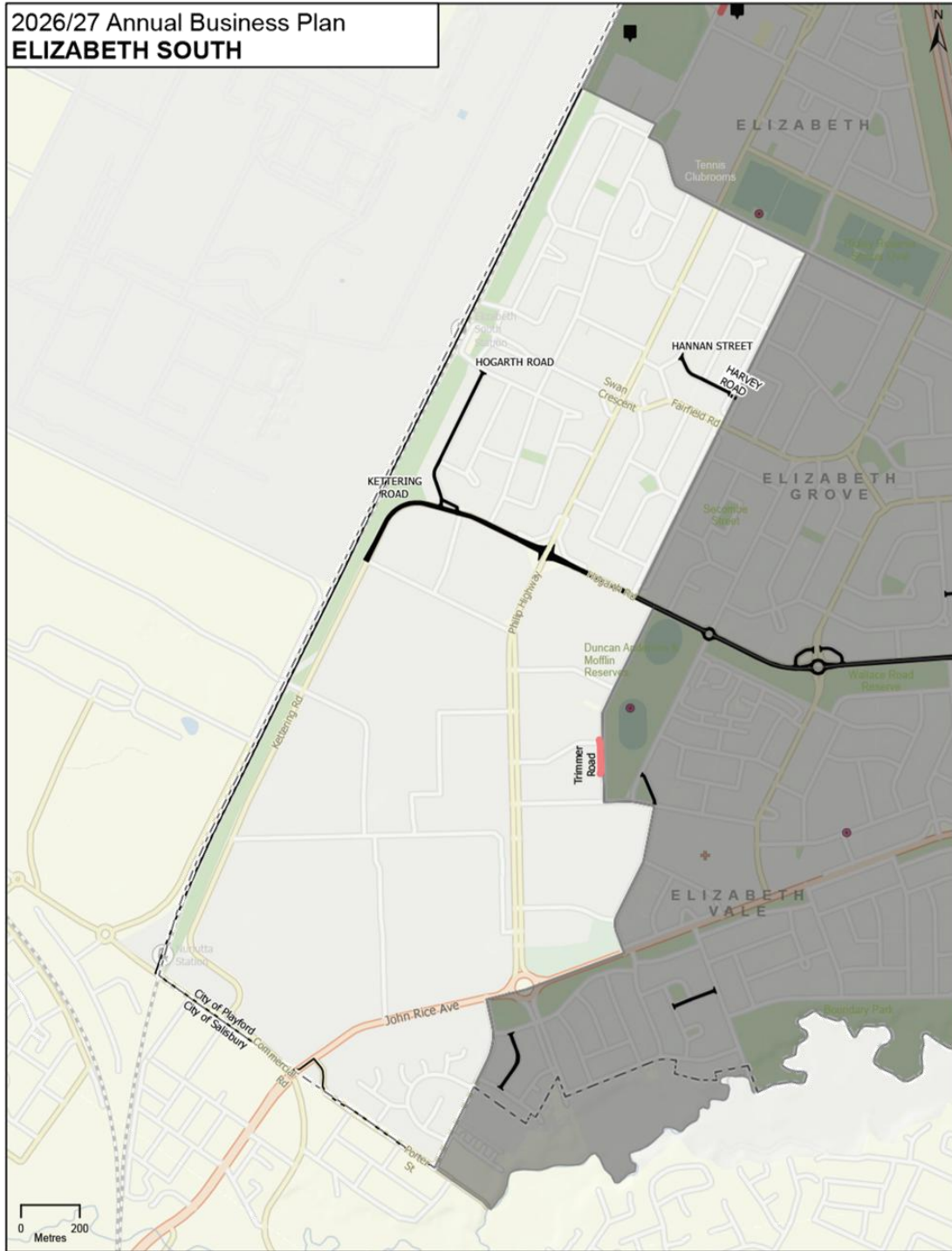
- Footpath - New
- - Footpath - Upgrade
- - Renewal - Footpath

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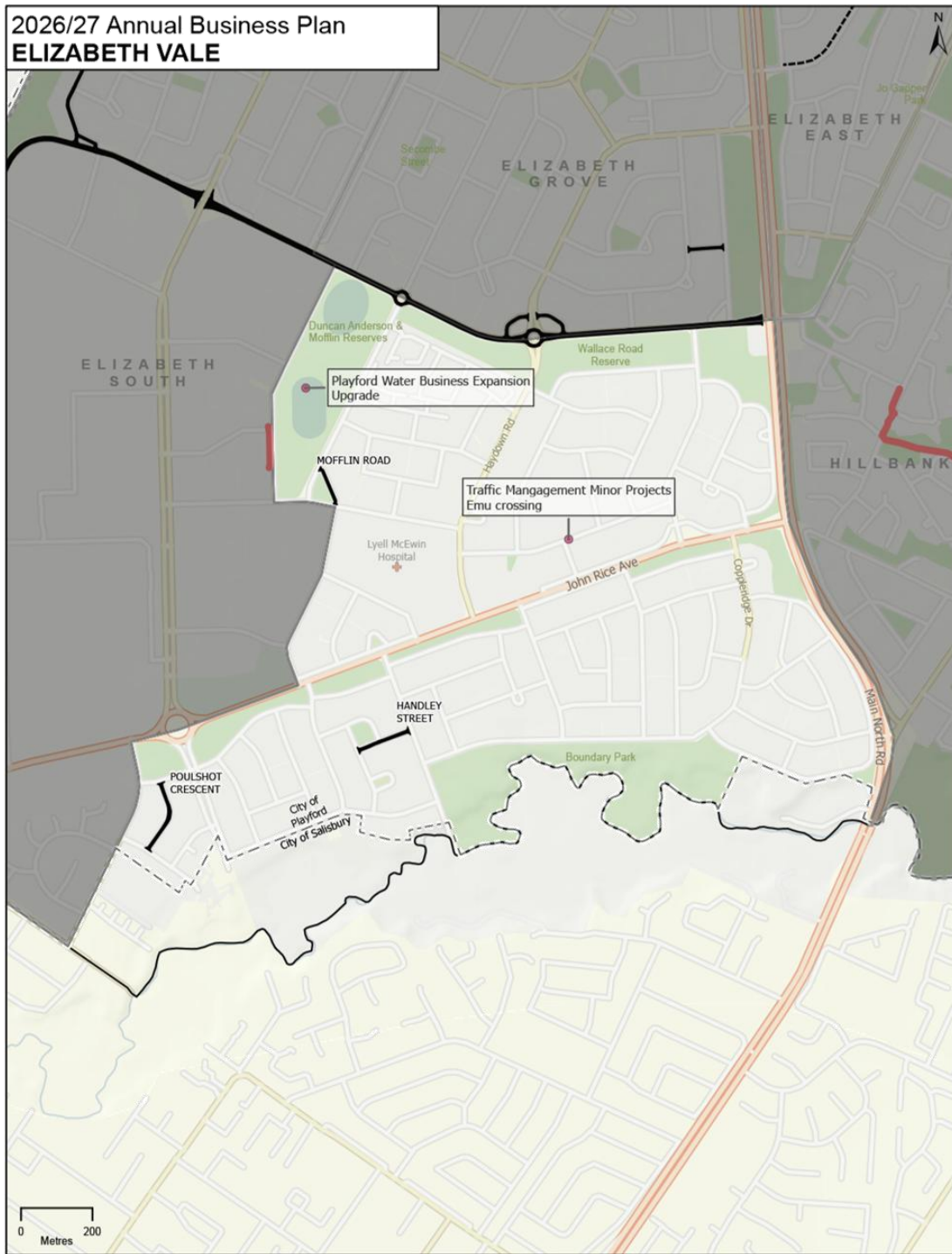
- New Assets and Upgrades
- Footpath - Upgrade
- Parks - Renewal
- Buildings - Renewal
- Renewal - Footpath

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- Footpath - New
- - - Renewal - Footpath
- Road - Renewal

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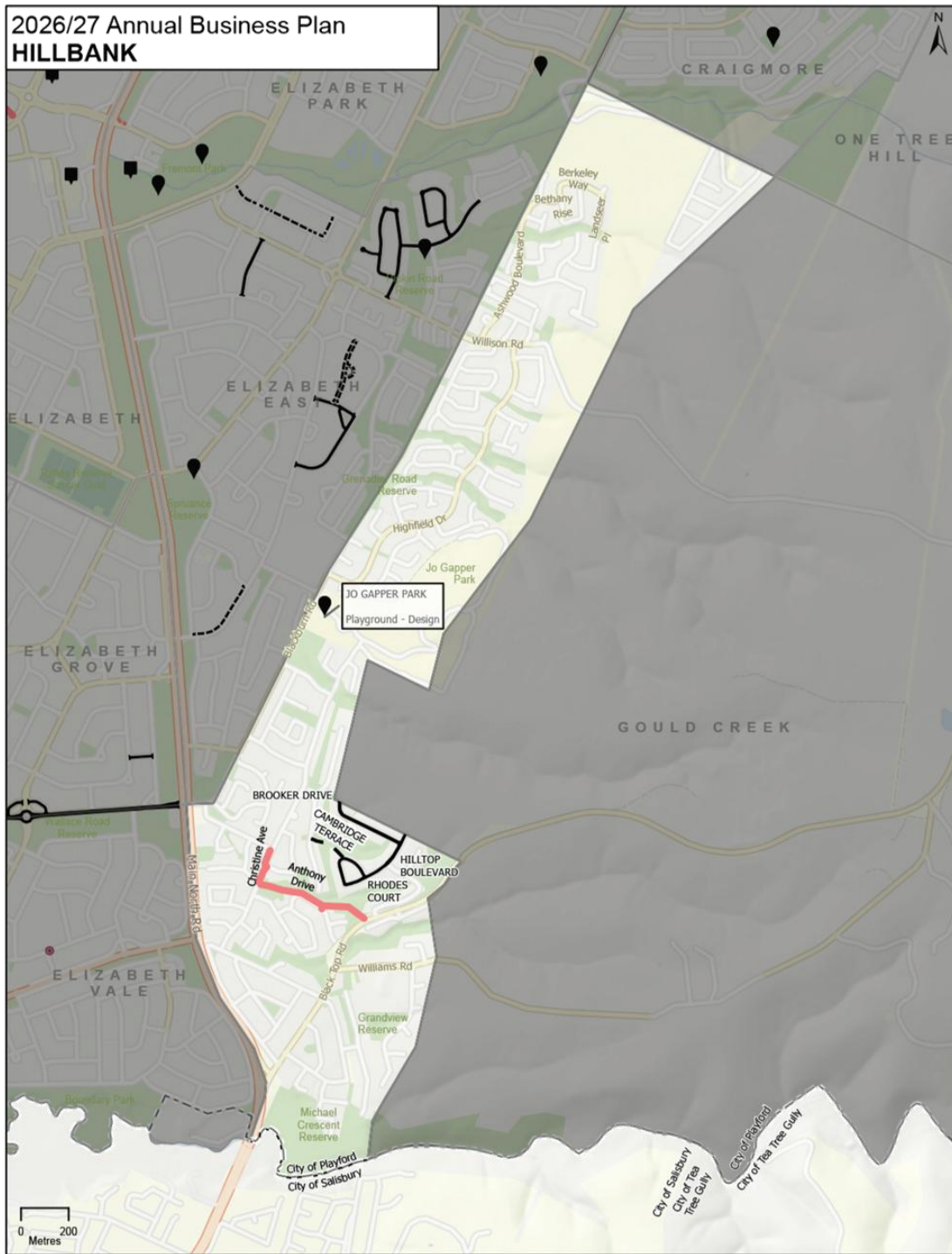
- New Assets and Upgrades
- Road - Renewal

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- New Assets and Upgrades
- Buildings - Renewal

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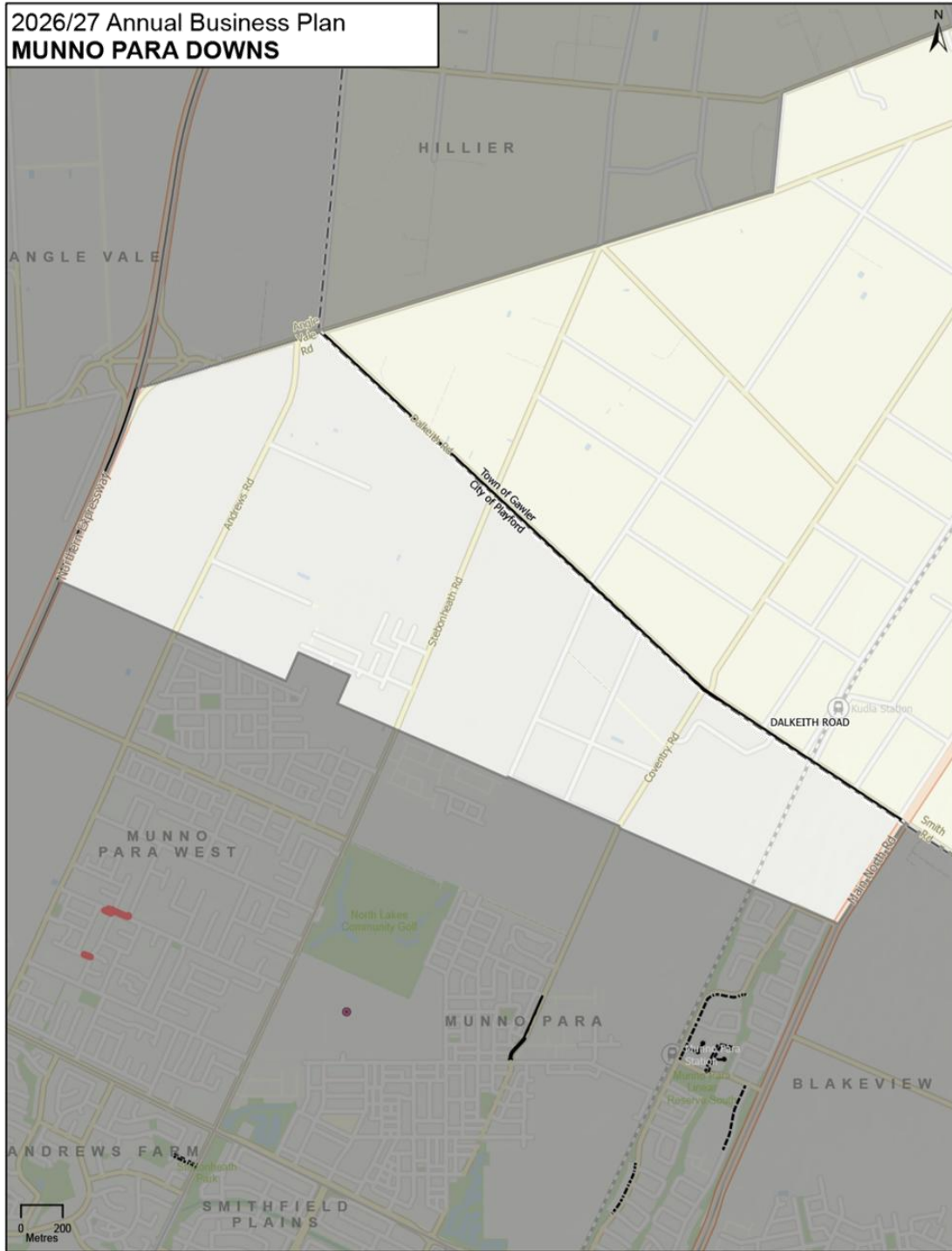



- Footpath - New
- Parks - Renewal
- - - Renewal - Footpath
- Road - Renewal

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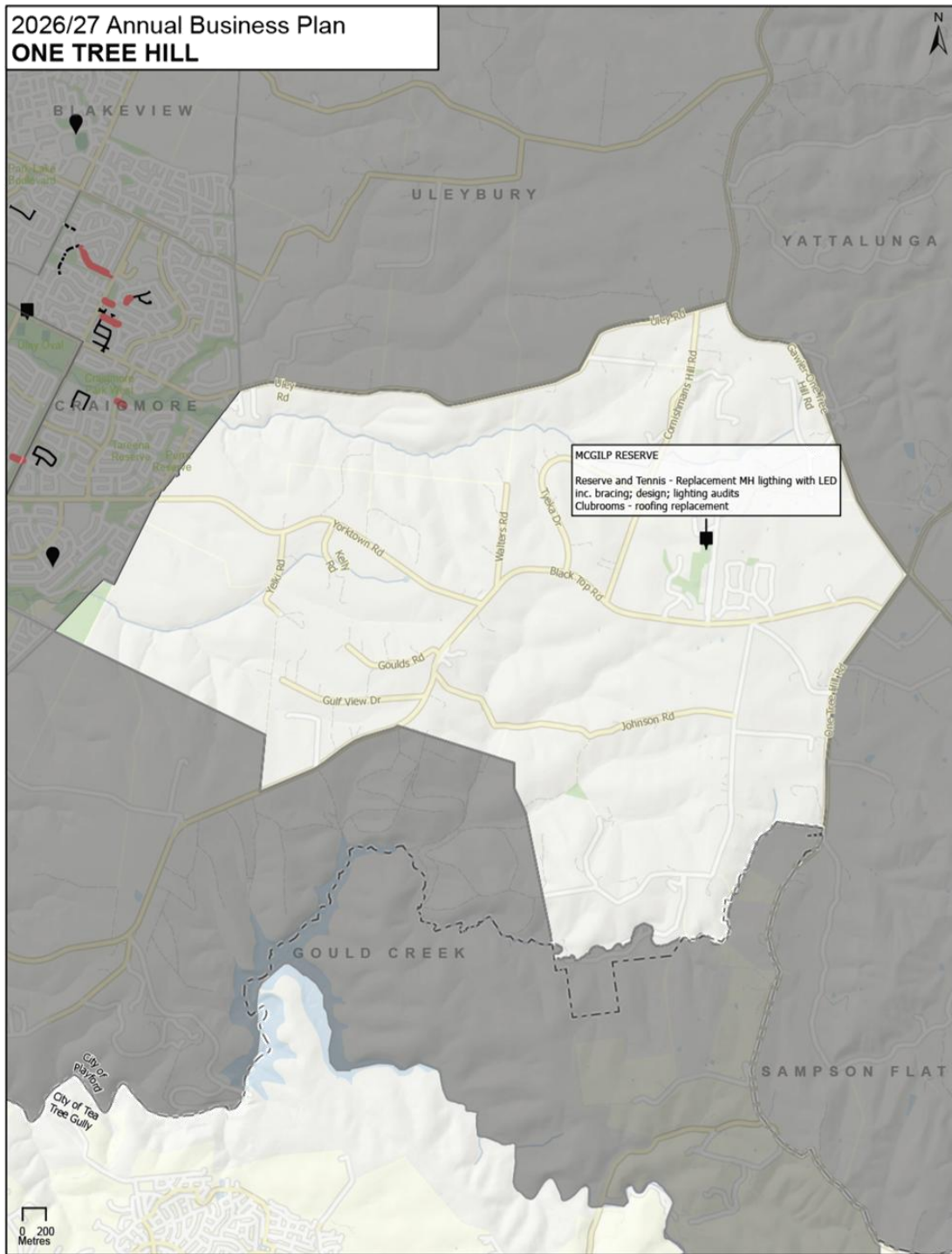
 Road - Renewal

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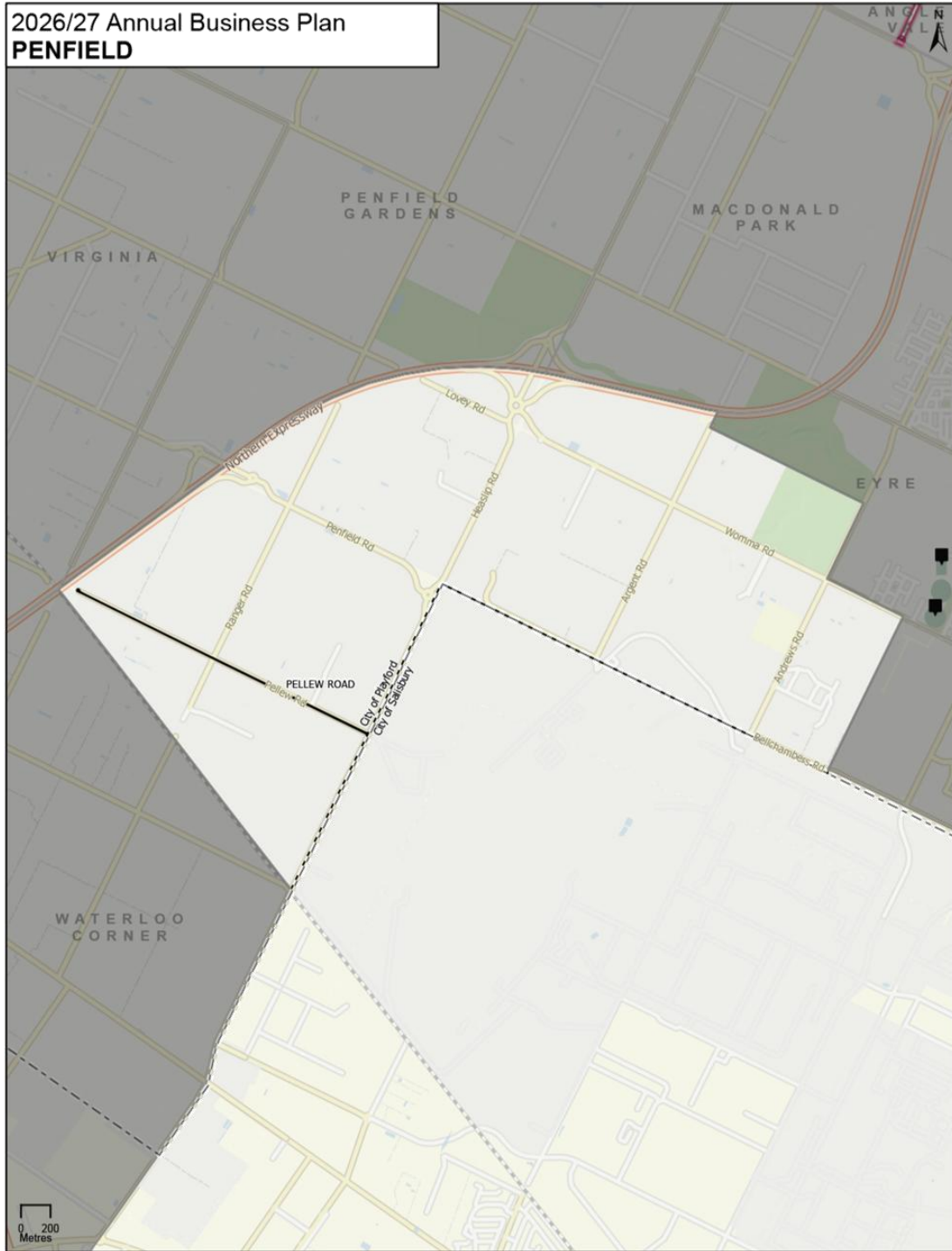
- New Assets and Upgrades
- Footpath - New


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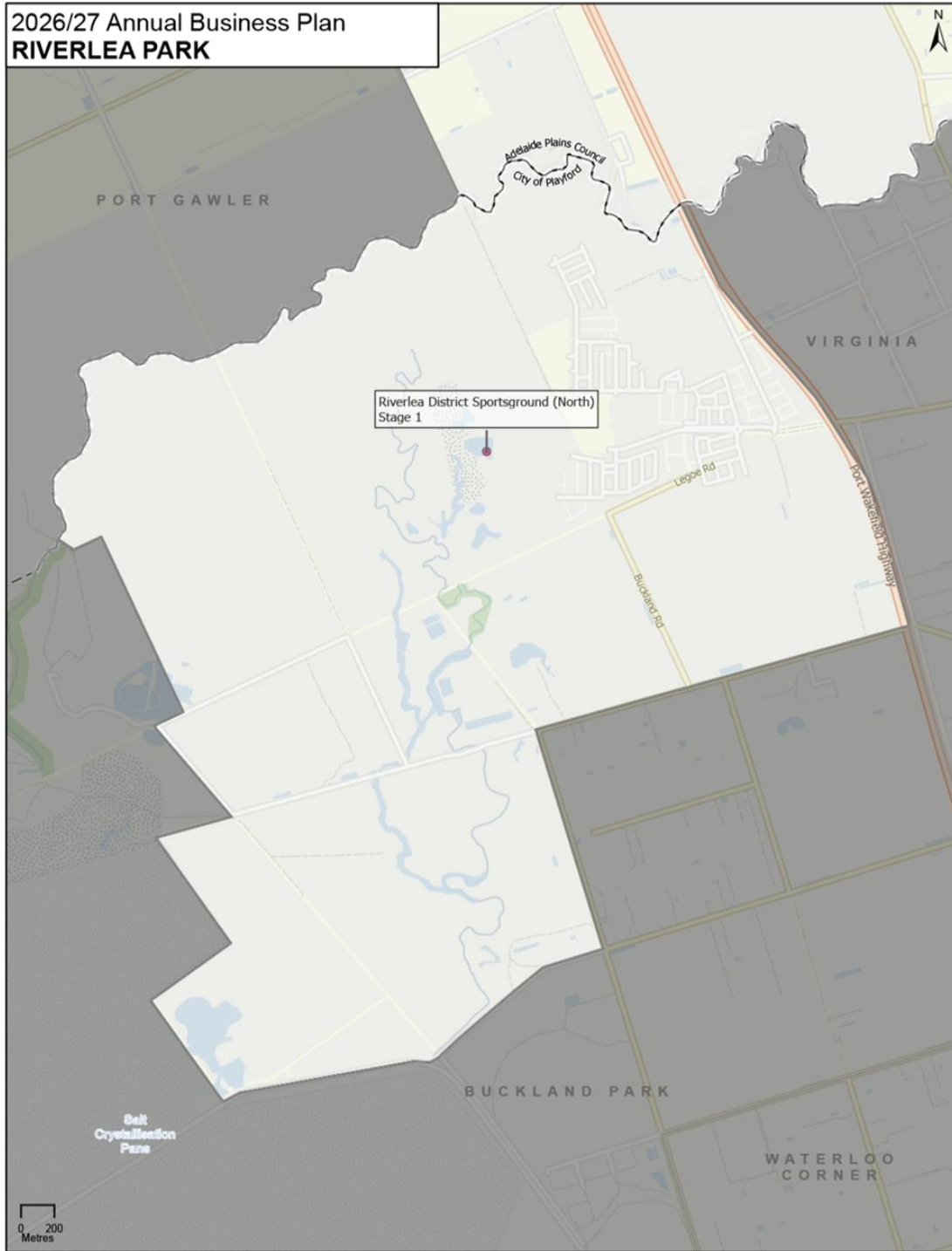
■ Buildings - Renewal

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 Road - Renewal

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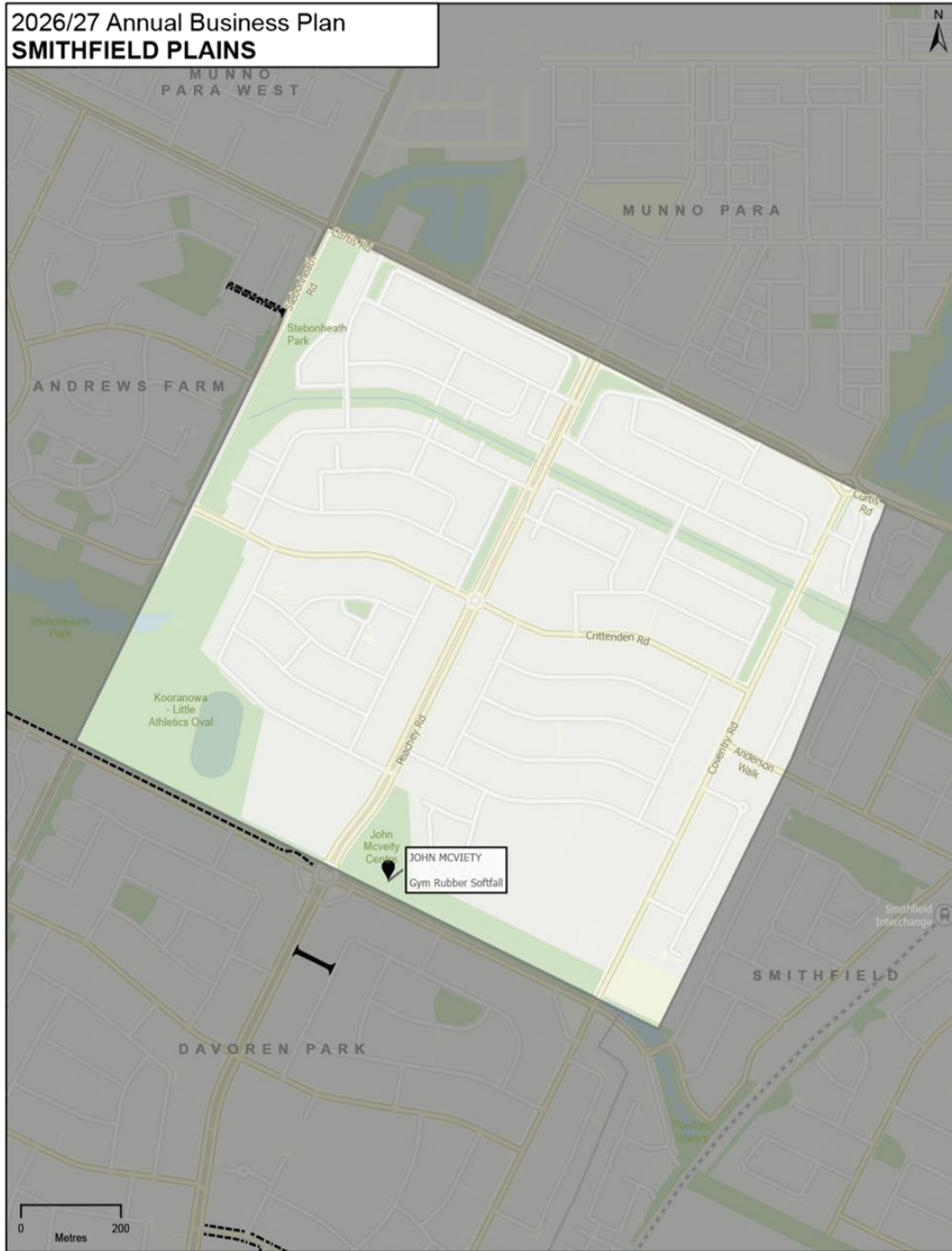
● New Assets and Upgrades

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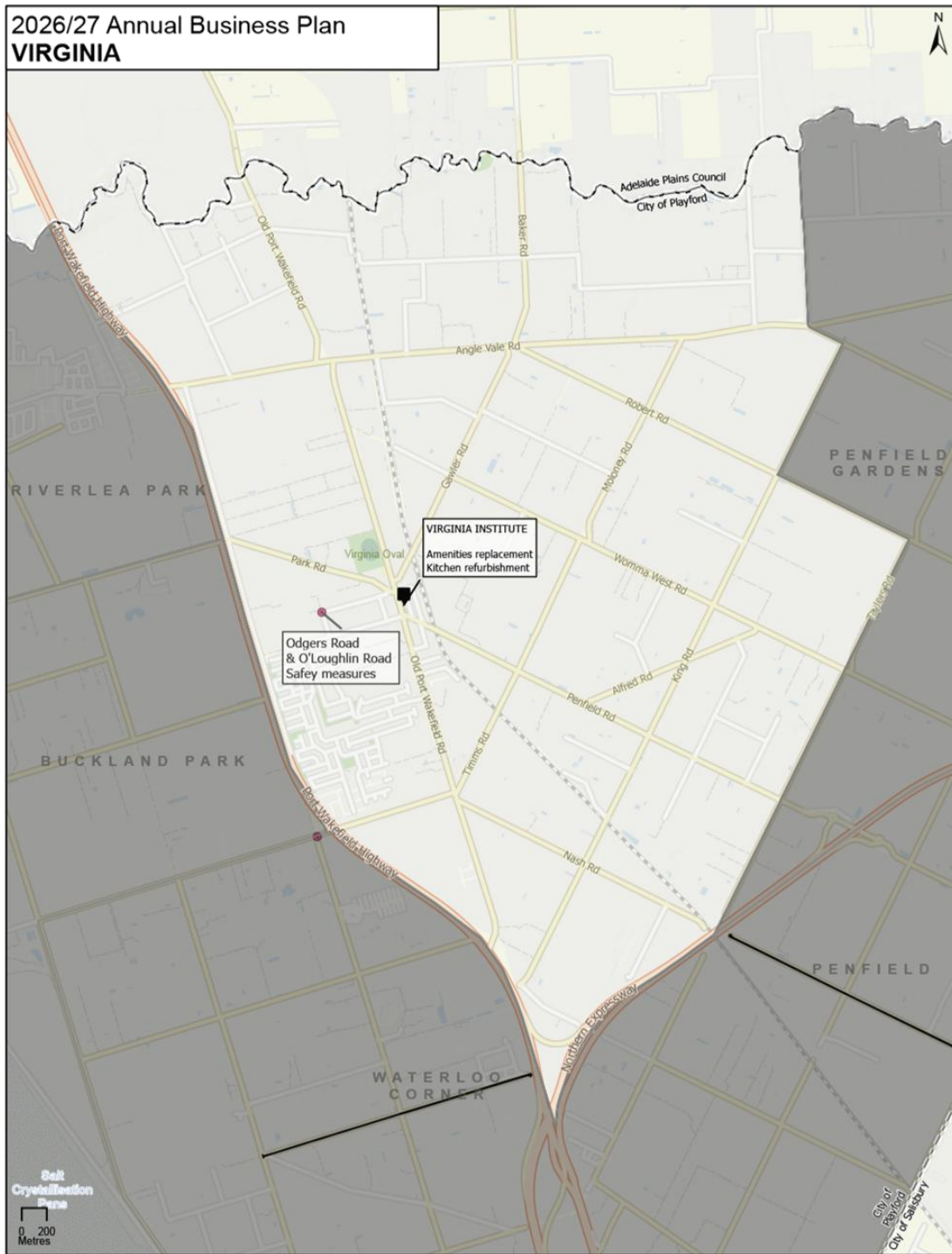
📍 Parks - Renewal

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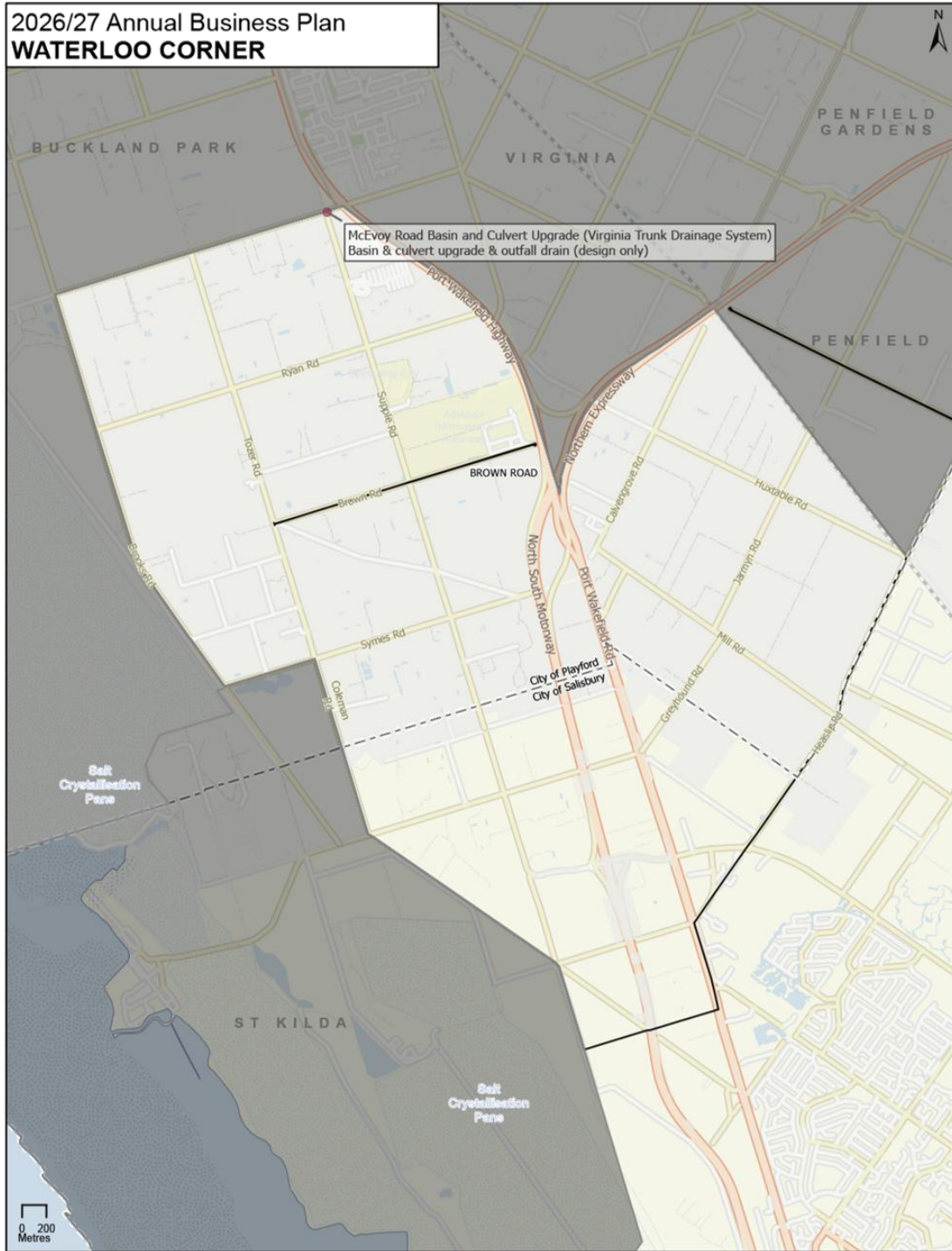
📍 Parks - Renewal

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- New Assets and Upgrades
- Buildings - Renewal

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- New Assets and Upgrades
- Road - Renewal


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Appendix III

ESCOSA Advice



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Advice

Local Government Advice

City of Playford

February 2024

OFFICIAL**Enquiries concerning this advice should be addressed to:**

Essential Services Commission
GPO Box 2605
Adelaide SA 5001

Telephone: (08) 8463 4444
Freecall: 1800 633 592 (SA and mobiles only)
E-mail: advice@escosa.sa.gov.au
Web: www.escosa.sa.gov.au

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City of Playford

AT A GLANCE

OVERVIEW

The Essential Services Commission finds the City of Playford's current and projected financial performance **sustainable** taking into account the council's average expected growth in properties of 2.3% p.a. over the next 10 years, and the planned average rate increases of 2.2% p.a. per property over this period

RISKS IMPACTING SUSTAINABILITY

- ⚠️ Forecast growth in rateable properties is lower than anticipated and not realised by council
- ⚠️ Failure to reduce its exposure to debt

CONTINUE

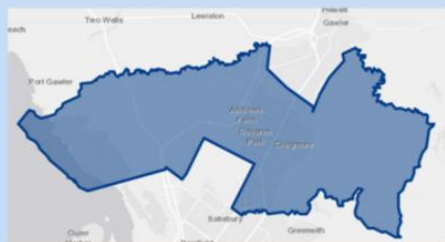
- ✅ Monitoring average rate rises annually
- ✅ Reviewing rateable property growth forecasts annually
- ✅ Focusing on selling and disposing of assets to help reduce debt
- ✅ Reporting any actual and projected cost savings in its annual budget and long-term financial plan

COMMISSION'S RECOMMENDATIONS

- Reduce the level of net financial liabilities
- Improve transparency on borrowing assumptions
- Include efficiency goals and cost savings in the long-term financial plan

KEY FACTS

- Population in 2021 was **99,190**
- Council covers **345 square kilometres**
- **44,407** rateable properties in 2022-23
- **\$91.8 million of rate income** in 2022-23
- Value of assets held in 2022-23 equals **\$1.621 billion**



The Essential Services Commission is an independent statutory authority with functions in a range of essential services including water, sewerage, electricity, gas, rail and maritime services, and also has a general advisory function on economic matters. For more information, please visit www.escosa.sa.gov.au.

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Glossary of terms

ABS	Australian Bureau of Statistics
AMP	Asset management plan (also called an IAMP)
Commission	Essential Services Commission, established under the <i>Essential Services Commission Act 2002</i>
CPI	Consumer Price Index (Adelaide, All Groups)
Council	City of Playford
CWMS	Community Wastewater Management System
ESC Act	<i>Essential Services Commission Act 2002</i>
F&A	Local Government Advice: Framework and Approach – Final Report
FTE	Full Time Equivalent
IAMP	Infrastructure and asset management plan (also called an AMP)
LG Act	<i>Local Government Act 1999</i>
LGA SA Financial Indicators Paper	Local Government Association of South Australia, Financial Sustainability Information Paper 9 - Financial Indicators Revised May 2019
LGGC	Local Government Grants Commission
LGPI	Local Government Price Index
LTFP	Long-term financial plan
Regulations	<i>Local Government (Financial Management) Regulations 2011</i>
RBA	Reserve Bank of Australia
SACES	The South Australian Centre for Economic Studies
SEIFA	Socio-Economic Indexes for Areas
SMP	Strategic management plan
SG	Superannuation Guarantee
The scheme or advice	Local Government Advice Scheme

Legend:  Low-risk  Moderate-risk  High-risk

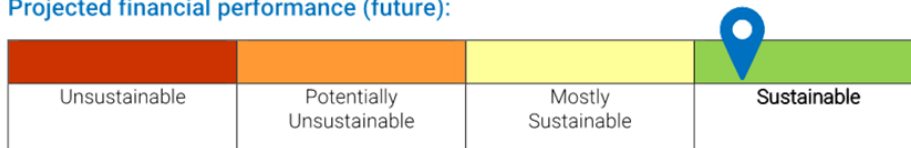
1 The Commission’s key advice findings for the City of Playford

The Essential Services Commission (**Commission**) finds the City of Playford’s (**Council’s**) current and projected financial performance **sustainable** as it prepares for continued high levels of projected population growth. After a period of significant infrastructure and service expansion, leveraged by substantial borrowings and grant funding, the Council appears, based on historical surpluses, to demonstrate sound operating performance.

Current financial performance:



Projected financial performance (future):



Previous financial performance (past ten years):



The Commission notes the Council’s strategy to reduce its borrowings via the sale of assets (repurpose of assets) and operating surplus growth. However, it is not clear what level of borrowing can be reduced via asset sales in the 10 years to 2032-33. If the Council is unable to fulfill its asset sale strategy, then it risks a greater burden of revenue shifting to its ratepayers.

In addition, the Council’s ability to reduce its borrowings via operating surplus growth also highlights the importance of its forecast growth in rateable properties. If the Council overestimates the growth in rateable properties to 2032-33, the burden of debt repayment will fall on existing ratepayers.

Noting that the Council’s projections are somewhat reliant on its high growth assumptions, the Commission considers it important for the Council to ensure that its costs align to actual growth achieved – including having contingency plans to defer or avoid costs and new infrastructure if forecast growth does not transpire. In addition, the Council should focus on achieving scalability so that the marginal cost of serving a new ratepayer is financially sustainable.

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Budgeting considerations

1. **Continue** its good practice of reviewing inflation forecasts in its budget and forward projections from 2024-25, given the potential for higher short-term inflation outcomes, followed by a return to long-term averages.
2. **Continue** its good practice of reviewing the rateable property growth forecasts in budget projections each year, to ensure that they remain current and do not create a need for additional rate increases to generate the same level of projected revenue.

Continue to provide evidence of ongoing cost efficiencies

3. **Continue** its good practice of reporting any actual and projected cost savings in its annual budget (and long-term financial plan, as appropriate), to provide evidence of constraining cost growth and achieving efficiency across its operations and service delivery.
4. **Include** efficiency goals and projected cost savings in its long-term financial plan, to provide further evidence of projected cost growth constraint and efficiencies across its operations and service deliveries.

Continue to manage borrowing risk

5. **Reduce** its level of net financial liabilities, as forecast in its latest long-term financial plan, and continue to focus on asset sales or disposals as one of its strategies to help reduce debt.
6. **Improve** transparency on borrowing assumptions, including loan facilities and loan terms, in its long-term financial plan.

Containing rate levels

7. **Continue** to monitor average rate rises to help reduce cost of living pressure on the community.

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2 About the advice

The Essential Services Commission (**Commission**), South Australia's independent economic regulator and advisory body, has been given a role by the Parliament to provide advice on material changes proposed by local Councils in relation to elements of their strategic management plans (**SMPs**) and on the proposed revenue sources, including rates, which underpin those plans.¹

One of the main purposes of the Local Government Advice Scheme (**advice or the scheme**) is to support Councils to make 'financially sustainable' decisions relating to their annual business plans and budgets in the context of their long-term financial plans (**LTFPs**) and infrastructure and asset management plans (**IAMPs**)² – both required as part of a Council's SMP.³ Financial sustainability is considered to encompass intergenerational equity,⁴ as well as program (service level) and rates stability.⁵ The other main purpose is for the Commission to consider ratepayer contributions in the context of revenue sources, as outlined in the LTFP.⁶ In addition, the Commission has discretion to provide advice on any other aspect of a Council's LTFP or IAMP it considers appropriate, having regard to the circumstances of that Council.⁷

The first cycle of the scheme extends over four years from 2022-23 to 2025-26, and the Commission has selected 17 Councils for advice in the second scheme year (2023-24), including the Council.

This report provides the Local Government Advice for the Council in 2023-24.

The Council is obliged under the *Local Government Act 1999* (**LG Act**) to publish this advice and its response, if applicable, in its 2024-25 annual business plan (including any draft annual business plan) and subsequent plans until the next cycle of the scheme.⁸ It does not need to publish the attachment to the advice (these will be available with the advice on the Commission's website⁹), nor is it compelled under the LG Act to follow the advice.

The Commission thanks the Council for providing relevant information and engaging with Commission staff to assist the Commission in preparing this advice.

2.1 Summary of advice

Historically, the Council's community has had strong rateable property growth, accompanied by strong infrastructure growth and increasing contributions from ratepayers and government grants. In general, the Commission finds the Council's current financial position sustainable, on balance, with small historical and projected operating surpluses. However, there are some risks to the income and expense forecasts and the Council's strategy to reduce its borrowings.

The Council is one of South Australia's fastest growing areas. In 2022-23, the Council had 44,407 rateable properties. The Council expects this to increase to 46,306 in 2023-24, a 4.3 percent growth in rateable properties.¹⁰

The Council's cost base is expected to rise in the short-term, driven by further growth projections, with the Council forecasting an average of 1,075 new properties each year from 2023-24 to 2032-33. This growth will become embedded into the underlying cost base of the Council. In addition, the Council has

¹ Amendments to the LG Act (s122(1c) to (1k) and (9)) specify the responsibilities for the Commission and local Councils for the Local Government Scheme Advice. The Commission must provide advice to each Council in accordance with the matters outlined in s122(1e), (1f) and (1g).

² Commonly referred to as asset management plans.

³ The objectives of the advice with reference to a Council's LTFP and IAMPs are presented under LG Act, s122(1g). LG Act s122(1) specifies the requirements of a Council's SMP, including the LTFP and IAMPs.

⁴ 'Intergenerational equity' relates to fairly sharing services and the revenue generated to fund the services between current and future ratepayers.

⁵ Commission, *Framework and Approach – Final Report*, August 2022, pp. 2-3, available at www.escosa.sa.gov.au/advice/advice-to-local-government.

⁶ LG Act s122(1f)(a) and (1g)(a)(ii).

⁷ LG Act s122(1f)(b) and (1g)(b).

⁸ LG Act s122(1h).

⁹ The Commission must publish its advice under LG Act s122(1i)(a).

¹⁰ City of Playford, *2023-24 annual business plan*, June 2023, p. 60.

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factored this growth into its additional rate revenue estimates. Therefore, the future sustainability of the Council is strongly linked to its expectations regarding the further development of the community.

The Council has predominantly used borrowings from the Local Government Finance Authority of South Australia (LGFA) to fund its renewal of existing assets and acquisition of new and upgraded assets. In doing so, the Council's net financial liabilities ratio¹¹ has been outside (or above) the suggested target range (the 10-year average to 2021-22 was 121.3 percent). The Council has forecast a reduction in its net financial liabilities ratio from a peak of 88.4 percent in 2023-24 to an average of 49.9 percent in the five years to 2032-33. The reduction in the ratio from 2022-23 to 2031-32 is proposed to come from the progressive repayment of total borrowings (\$33.1 million over the next ten years to 2032-33), via the sale of assets and from operating surplus growth.

The Council's forward projections from 2023-24 (in its LTFFP) forecast a slightly improved financial sustainability outlook as a result of the forecast rate of operating revenue growth set to slightly outpace the forecast rate of expense growth with:

- ▶ average growth in rates and expenses per property below the Reserve Bank of Australia (RBA)-based forecast inflation rate (and generally aligned with the Council's forecast inflation), and
- ▶ a reduction in its net financial liabilities ratio from a progressive repayment of total borrowings (of \$33.1 million over the next ten years to 2032-33), via the sale of assets¹² and forecast available net annual cashflow.

The Commission notes the Council's current good practice of reporting cost savings (the Council has identified \$0.6 million of savings during the 2023-24 budget process). However, these savings equate to only 0.4 percent of the Council's total forecast expenses in 2023-24.¹³

The Commission encourages the Council to include efficiency goals and challenging projected cost savings in its long-term financial plan that could provide some mitigation if the forecast increase in rateable properties does not arise. There are also other opportunities for the Council to be more transparent about its price, service level and efficiency-related assumptions in its forward cost projections. In general, a transparent focus on cost constraint should help the Council to identify opportunities to reduce any affordability risk emerging for residential ratepayers, who account for the major share of the rates revenue.

2.2 Detailed advice findings

The next sections summarise the Commission's more detailed observations and advice findings regarding the Council's material changes to its 2023-24 plans (compared with the previous year's plans), its financial sustainability (in the context of its long-term operating performance, net financial liabilities, and asset renewals expenditure) and its current and projected rate levels.

In providing this advice, the Commission has followed the approach explained in the Framework and Approach – Final Report (F&A). The attachment explores these matters further.¹⁴

2.2.1 Advice on material plan amendments in 2023-24

Key Point:

- ✔ Projected improvement in operating performance driven by higher rates and grant revenue and reduced level of net financial liabilities.

¹¹ The net financial liabilities ratio is defined as: Net financial liabilities ÷ Total operating income. This ratio measures the extent to which a Council's total operating income covers, or otherwise, its net financial liabilities. The suggested LGA target range is between zero and 100 percent of total operating income, but possibly higher in some circumstances (LGA SA Financial Indicators Paper, pp. 7-8).

¹² City of Playford, *2023-24 2032 long-term financial plan*, June 2023, pp. 18.

¹³ City of Playford's total expenses for 2023-24 are forecast to be \$131,187,342 City of Playford Council, *2024 – 2033 long-term financial plan*, June 2023, p. 35

¹⁴ The attachment will be available on the Commission's website with the Advice.

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The Council's 2023-24 LTFP includes an improvement in projected operating performance and increases in projected capital expenditure estimates, compared with the 2022-23 forecasts (for the nine-year overlapping period in both LTFPs: 2023-24 to 2031-32), as follows:

- ▶ An additional improvement of \$145.5 million (11 percent) in total operating income. Most of this increase is due to higher rates revenue, which increased by \$104.5 million (10.3 percent) on the 2022-23 estimates (for the period 2023-24 to 2031-32). Grants, subsidies and contributions have also increased by \$40.6 million (21 percent).
- ▶ An additional \$137.2 million or 11.2 percent in total operating expenses. This includes an additional \$57 million (12.7 percent) for 'materials, contracts and other' expenses, and an additional \$34.1 million (7 percent) in 'employee costs'. Depreciation also increased by \$39.9 million (14 percent).

The table below highlights the Council's 10-year CPI assumptions between the 2022-23 and 2023-24 LTFPs, the Commission has reviewed the nine overlapping years' CPI statistics: 2023-24 to 2031-32.

Consumer Price Index	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32
Deloitte Forecast Economics 2022-23 LTFP	2.30%	2.30%	2.40%	2.30%	2.40%	2.50%	2.30%	2.40%	2.30%
Deloitte Forecast Economics 2023-24 LTFP	7.90%	2.58%	2.47%	2.51%	2.52%	2.43%	2.29%	2.29%	2.38%

The Council's current inflation forecasts present a risk to its cost and income projections in the current inflationary environment. The RBA currently forecasts the CPI (Australia-wide) to increase by 3.6 percent in the year to the June 2024 quarter and by 3.1 percent in the year to June 2025. Thereafter, it is reasonable to anticipate a return to long-run averages (and growth of 2.5 percent per annum from 2025-26, based on the midpoint of the RBA's 2 to 3 percent target range).¹⁵

The Commission notes that the Council's stated assumptions for indexation in its 2023-24 LTFP are based on its annual review of these forecasts. The Commission considers that annual reviews of assumptions to reflect best practice and supports the Council in continuing to do so through its annual process. For this reason, it would be appropriate for the Council to:

1. **Continue** its good practice of reviewing its inflation forecasts in its budget and forward projections from 2024-25, given the potential for higher short-term inflation outcomes, followed by a return to long-term averages.

2.2.2 Advice on financial sustainability

Operating performance

Key Points:

- ✓ Operating surpluses have been consistently achieved between 2016-17 to 2022-23.
- ✓ The operating surplus ratio is forecast to meet the suggested LGA target range in each year to 2032-33, averaging 3.3 percent.
- ⚠ Operating expenses from 2012-13 to 2022-23 have experienced moderate growth above CPI.

¹⁵ RBA, Forecast Table - August 2023, available at <https://www.rba.gov.au/publications/smp/2023/aug/forecasts.html>

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- ✓ Average operating expenses per rateable property are projected to increase by 1.7 percent each year to 2032-33.
- ✓ Continuous improvements have resulted in cost savings of \$16.9 million since 2011.

The Council has consistently recorded operating surpluses¹⁶ since 2016-17 and the operating surplus ratio¹⁷ is forecast to meet the suggested LGA target range in each year to 2032-33. In the 10 years to 2021-22, the average operating surplus ratio performance was 3.5 percent. That is within the lower portion of the suggested LGA target range for the ratio. In the same period, the Council's operating income growth averaged 5.3 percent per annum, higher than the rate of operating expense growth (averaging 3.3 percent per annum).¹⁸

The Council received a combination of additional rates, statutory charges, user charges and 'grants, subsidies and contributions' income over this period to generate its relatively strong operating income growth.

On the cost side, its 'materials, contracts and other' expense increased at a conservative level (averaging 2.6 percent per annum) from 2012-13 to 2021-22, given the average annual CPI growth of 2.0 percent.¹⁹ On the other hand, its 'employee' and depreciation expenses both increased by an average of 3.3 and 5.2 percent per annum.

The estimated increase in the rate of growth in operating expenses (to an average of 4.0 percent per annum to 2032-33, which is above the RBA-based forecast inflation²⁰), combined with operating income growth of 3.7 percent per annum (also above the RBA-based forecast inflation), is expected to slightly reduce the Council's operating performance. The Council has projected smaller operating surpluses to 2032-33, averaging 3.3 percent.

Average operating expenses per rateable property are projected to increase at 1.7 percent (nominally) in the 10 years to 2031-32 (the increase in the 10 years to 2021-22 was also 1.7 percent). At the same time, average operating income per property is forecast to increase by 1.3 percent (nominally), below forecast inflation. These projections highlight the importance of the forecast growth in rateable properties in minimising the impact of rising costs on households. The Council's assumed average growth is 2.3 percent per annum (to 2031-32) in rateable properties, which is higher than historical growth of 1.7 percent per annum (10 years to 2021-22).

If the forecast growth in rateable properties does not occur, and the Council cannot reverse the increases in costs, this could place pressure on rate levels, while simultaneously reducing the speed at which borrowings are drawn down. This could result in the need for further asset sales. Notwithstanding this, the Commission notes the Council's good practice of reviewing its rateable property forecast annually and encourages the Council to:

2. **Continue** its good practice of reviewing the rateable property growth forecasts in its budget projections each year to ensure that they remain current and do not create a need for additional rate increases to generate the same level of projected revenue.

¹⁶ This means the Council's operating income (including rates and other revenue sources but excluding capital grants, subsidies, and contributions) have exceeded operating expenses (including depreciation).

¹⁷ The operating surplus ratio is defined as: Operating Surplus (Deficit) ÷ Total Operating Income. The general target is to achieve, on average over time, an operating surplus ratio of between zero and 10 percent (Local Government Association of South Australia, *Financial Sustainability Information Paper 9 - Financial Indicators Revised*, May 2019 (LGA SA Financial Indicators Paper), p. 6).

¹⁸ Based on the compound average annual growth rate formula (which is the adopted approach to calculating average annual growth rates throughout the Commission's advice).

¹⁹ CPI (All groups). Average annual growth in the LGPI published by the South Australian Centre for Economic Studies was similar (at 2.0 percent), available at <https://www.adelaide.edu.au/saces/economic-and-social-indicators/local-government-price-index>.

²⁰ The forecast average annual growth in the CPI from 2022-23 to 2031-32 is estimated to be 2.6 percent based on the RBA forecasts for the CPI (Australia-wide) to June 2025 (and the Commission's calculations of average annual percentage growth) and the midpoint of the RBA's target range (2.5 percent) from 2025-26.

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The Commission has observed the current good practice of the Council to focus on continuous improvement resulting in savings: over \$16.9 million since 2011.²¹ As an example, it has factored in savings of approximately \$0.6 million to its expense estimates in 2023-24, compared to these items in 2022-23.²² However, the Commission notes that the Council has not set any subsequent year efficiency goals in its LTFP.




To ensure that the Council is positioned to achieve the forecast real term reduction in its cost base and improve its operating performance (without the need for further rate increases above inflation), the Commission encourages it to:

3. **Continue** its good practice of reporting any actual and projected cost savings in its annual budget (and long-term financial plan, as appropriate), to provide evidence of constraining cost growth and achieving efficiency across its operations and service delivery.

4. **Include** efficiency goals and projected cost savings in its long-term financial plan, to provide further evidence of projected cost growth constraint and efficiencies across its operations and service deliveries.

Net financial liabilities

Key Points:

-  The net financial liabilities ratio has been above the LGA target range between 2012-13 to 2021-22.
-  The net financial liabilities ratio in the ten years to 2032-33 is forecast to be an average of 49.9 percent as a result of progressive repayment of debt, asset sales and growth of operating income.
-  Current high level of debt of \$101 million with an average debt of \$105.8 million dollars between 2012-13 to 2021-22.

Over the past 10 years, the Council's net financial liabilities ratio has been above the suggested LGA target range (averaging 121.3 percent from 2012-13 to 2021-22).²³ The Council has consistently used a high level of borrowings to finance (in part) its capital expenditure (the average level of borrowings from 2012-13 to 2021-22 was \$105.8 million).

While the Council's performance is above the LGA target range, the Commission notes the significant outlays on new infrastructure required for a high growth Council. The Commission also notes that, in the 2023-24 budget process, the Council's public consultation report received only two mentions (out of a total of 48) that expressed concerns about how it is planning to reduce debt.²⁴ The Commission also notes that the Council has achieved consistent operating surpluses (seven operating surpluses in the 10 years to 2021-22).

The Council has forecast a reduction in its net financial liabilities ratio from a peak of 88.4 percent in 2023-24 to an average of 49.9 percent in the five years to 2032-33. The reduction in the ratio from 2023-24 to 2032-33 comes from the progressive repayment of total borrowings (of \$33.1 million over the next

²¹ City of Playford, *2024 – 2033 long-term financial plan*, June 2023, pp. 17, available at [City-of-Playford-LTFP-23-24_2023-07-05-033606_mqwd.pdf](https://cdn.playford.sa.gov.au/agendas-minutes/attachments/06-27-June-2023-Attachments-for-Items-14.5-14.7.pdf)

²² City of Playford Council, *2024 – 2033 long-term financial plan*, June 2023, p. 17.

²³ The net financial liabilities ratio is defined as: Net financial liabilities ÷ Total operating income. This ratio measures the extent to which a Council's total operating income covers, or otherwise, its net financial liabilities. The suggested LGA target range is between zero and 100 percent of total operating income, but possibly higher in some circumstances (LGA SA Financial Indicators Paper, pp. 7-8).

²⁴ City of Playford, *Ordinary Council Meeting Agenda -27 June 2023, Item 14.5 Draft 2023/2024 annual business plan, What We Heard Report – Public Consultation*, available at <https://cdn.playford.sa.gov.au/agendas-minutes/attachments/06-27-June-2023-Attachments-for-Items-14.5-14.7.pdf>

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ten years to 2032-33), via the sale of assets and operating income growth. In doing so, the Commission supports the Council's strategy to:

5. **Reduce** its level of net financial liabilities as forecast in its latest long-term financial plan and continue to focus on asset sales or disposals as one of its strategies to help reduce debt.

The Council only includes proposed asset sales when there is a high level of certainty associated with the disposal.²⁵ As a result, it is not clear what level of borrowing can be reduced via asset sales in the 10 years to 2032-33 relative to using operating surpluses to repay borrowings. If the Council is unable to fulfill its asset sale strategy, then it risks a greater burden of revenue shifting to its ratepayers in order to achieve operating surpluses that can be used to repay borrowings.

As previously mentioned, these projections (the progressive repayment of borrowings of \$33.1 million to 2032-33) also indicate the importance of the forecast growth in rateable properties and ensuring that the Council undertakes a robust process when forecasting rateable property growth. If the Council overestimates the growth in rateable properties to 2032-33, it also risks a greater burden of revenue shifting to existing ratepayers in order to achieve operating surpluses that can be used to repay borrowings.

In addition, the Council has not fully disclosed the assumptions underpinning its borrowing forecasts in its LTFP (such as loan facilities and/or terms, if applicable). However, the Council has disclosed its interest rate assumptions for its borrowing facilities, along with sensitivity analysis. According to its 2023-24 LTFP, the Council has a \$3.7 million impact to its operating expenditure over 10 years based on a 1 percent interest rate increase each year over its 10-year LTFP. The Commission considers that it would be appropriate for it to:

6. **Improve** transparency on borrowing assumptions, including loan facilities and loan terms, in the Council's long-term financial plan.

Asset renewals expenditure

Key Points:

- ▲ The asset renewal funding ratio averaged 86 percent from 2012-13 to 2021-22 and averaged \$16.3 million per annum.
- ✓ The forecast asset renewal funding ratio until 2032-33 is 100 percent with an average of \$25 million spend per annum.
- ✓ The forecast capital expenditure on new and upgraded assets will average \$19.8 million to 2032-33.
- ▲ Depreciation expenses are growing higher than forecast renewal expenditure, causing the Council to not meet the average rate of asset consumption based on current projected depreciation expenses.

The Council's asset renewal funding ratio²⁶ averaged 86 percent for the 10 years to 2022-23, which is close to but below the lower end of the suggested LGA target range of 90 to 110 percent. The Council is forecast to consistently meet the suggested target for the ratio in the 9 years to 2032-33 (averaging 100 percent).

The Council's spending on the renewal of assets averaged \$16.3 million per annum between 2012-13 to 2021-22. From 2023-24, the Council is adjusting its asset renewals spending profile, with higher

²⁵ City of Playford, 2023-24 2032 long-term financial plan, June 2023, pp. 18.

²⁶ The IAMP-based method is the current industry standard whereby asset renewal/replacement expenditure is divided by the recommended expenditure in the IAMP (or AMP). Ideally, this will show the extent to which a Council's renewal or replacement expenditure matches the need for this expenditure, as recommended by the plan. The suggested LGA target range for the ratio is 90 to 110 percent (LGA SA Financial Indicators Paper, p.9).

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projected annual renewal expenditure averaging \$25 million to 2032-33, in nominal terms. This compares to a projected capital spending on new and upgraded assets averaging \$19.8 million to 2032-33, and a projected slight increase in the value of assets per property over this period.

When the asset renewal funding ratio is calculated by the depreciation-based method,²⁷ it is forecast to average 68 percent over the period 2023-24 to 2032-33. The ratio is impacted by the Council's renewal expenditure which is quite low due to its relatively new asset base (average asset age is 21 years).²⁸ Renewal expenditure is expected to increase as the council's average asset age increases. The Commission notes that the Council is of a young age (the council was formed in 1997 through the merger of the City of Elizabeth and City of Munno Parra), in a high growth area with a high number of new assets recently acquired or gifted.²⁹

2.2.3 Advice on current and projected rate levels

Key Points:

- ▲ Rate revenue per property growth has averaged 3.4 percent or \$52 per annum for each property in the period between 2012-13 and 2021-22, which is 1.4 percent above CPI for the same period.
- ▲ The forecast rate increase for 2023-24 is 10.7 percent or \$225 per property.
- ▲ The Council is one of South Australia's fastest growing council areas, with rateable properties forecast to increase by 4.3 percent in 2023-24 and averaging 3 percent until 2032-33.
- ✔ Based on current projected increases in rateable properties of 4.3 percent, between 2023-24 to 2032-33 the average rate across all categories is forecast to increase by 2.2 percent which is below the RBA-based forecast average of inflation of 2.6 percent per annum.

The Council's rate revenue per property growth has averaged 3.4 percent or \$52 per annum for each property in the period between 2012-13 and 2021-22. This has exceeded CPI growth of an average of 2.0 percent per annum over this period, resulting in rates increasing in real terms (but also encompassing 1.5 percent average annual growth in rateable property numbers).³⁰ Current rate levels partially reflect the Council's recent history of spending growth, predominantly on capital expenditure (on renewals, and new and upgraded assets), higher employee-related costs, and its focus to improve its operating performance.

The Council has budgeted for an average rate increase (for general and commercial ratepayers) of 10.7 percent, or \$225, per property for its existing ratepayers in 2023-24.³¹ This was higher than anticipated in its 2022-23 LTFP projections (2.78 percent for existing rateable properties). The rates increase reflects higher short-term inflation (estimated by the Council to be 7.9 percent) along with the Council's target to meet a 1 percent structural surplus.³² As noted earlier, the Council is one of South Australia's fastest growing council areas: in 2022-23, it had 44,407 rateable properties, and it expects this to increase to 46,306 in 2023-24 - a 4.3 percent growth in rateable properties.³³

The Council's general rate revenue, consists of two components: one based on a fixed charge and the other on the value of the land (differential charge).

²⁷ Where asset renewal/replacement expenditure is divided by depreciation expenses as was known as the asset sustainability ratio until 2018.

²⁸ City of Playford, 2023-24 *strategic asset management Plan*, June 2023, pp. 19

²⁹ City of Playford, Error of fact check letter, January 2024, pp1.

³⁰ CPI Adelaide (All groups). Average annual growth in the LGPI published by the South Australian Centre for Economic Studies was similar (at 2.0 percent). Available at <https://www.adelaide.edu.au/saces/economic-and-social-indicators/local-government-price-index>.

³¹ Based on the Council's 2023-24 annual business plan and its Excel template (with the 2023-24 forecasts) provided to the Commission. The Commission has used \$105.615 million (in 2023-24 budgeted rates revenue) compared to unaudited 2022-23 estimates. Individual rate level changes may be higher or lower depending on the rates category and property value.

³² City of Playford, 2023-24 *long-term financial plan*, June 2023, p. 16.

³³ City of Playford, 2023-24 *annual business plan*, June 2023, p. 60.

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After applying rebates, the Council will collect general fixed rate revenue equal to 50 percent of its general rates revenue. This is the maximum amount that it can collect from the fixed charge under the Council's rating structure and LG Act.^{34 35} In 2023-24, the Council's fixed charge will be \$1,111.90 per rateable property, with the remaining 50 percent of general rates (after rebates) to be collected from a differential charge.³⁶

The differential charge payable per property is based on a rate in the dollar that is applied to the capital value of property. The rate in the dollar may vary based on land use and the Council currently has two rate types declared, commercial and general.

The Commission notes that the average differential charge per rateable property for the general type will increase to \$707 in 2023-24 (from \$664 in 2022-23). As such, the average rate per rateable property for the general type will be \$1,818.90, of which \$1,111.90 is the fixed charge applicable to all rateable properties.

The Commission also notes that there is no differentiation in the commercial rate to reflect the type of industry (for example light versus heavy) or type of commercial property (for example office versus retail).

On balance, affordability risk within the community for these further rate increases appears to be high. The current economic environment is likely to be putting more pressure on the communities' capacity to pay for further rate increases. The Council has a relatively low socio-economic index (SEIFA) economic resources ranking³⁷ and already has relatively high average rates (across most ratepayers). In the 2023-24 budget process, the Council's public consultation report received 23 submissions (out of a total of 48) that expressed concerns about further rate increases.³⁸ For these reasons, the Commission suggests that the Council:

7. **Continue** to monitor average rate rises to help reduce cost of living pressure on the community.

2.3 The Commission's next advice and focus areas

In the next cycle of the scheme, the Commission will review and report upon the Council's:

- ▶ progress in reducing its net financial liabilities,
- ▶ ongoing performance against its LTFP estimates (including review of growth assumptions),
- ▶ achievement of cost savings and efficiencies and its continued reporting of these in its plans, and
- ▶ actions to address any misalignment between the capital expenditure and depreciation estimates in its LTFP and various AMPs.

³⁴ City of Playford, *2023-24 annual business plan*, June 2023, p. 59.

³⁵ *Local Government Act 1999 (LG Act)* s151(10).

³⁶ City of Playford, Rating Policy, June 2023, p. 1 available at <https://cdn.playford.sa.gov.au/general-downloads/Rating-Policy-23-24.pdf>

³⁷ The City of Playford area is ranked 10 among 71 South Australian 'local government areas' (including Anangu Pitjantjatjara and Maralinga Tjarutja Aboriginal community areas and 'unincorporated SA') on the Australian Bureau of Statistics SEIFA Index of Economic Resources (2016), where a lower score (eg, 1) denotes relatively lower access to economic resources in general, compared with other areas, available at <https://www.abs.gov.au/statistics/people/people-and-communities/socio-economic-indexes-areas-seifa-australia/2021>.

³⁸ City of Playford, *Ordinary Council Meeting Agenda -27 June 2023, Item 14.5 Draft 2023/2024 annual business plan, What We Heard Report – Public Consultation*, available at <https://cdn.playford.sa.gov.au/agendas-minutes/attachments/06-27-June-2023-Attachments-for-Items-14.5-14.7.pdf>



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Local Government Advice - Attachment

City of Playford

February 2024

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The Essential Services Commission is an independent statutory authority with functions in a range of essential services including water, sewerage, electricity, gas, rail and maritime services, and also has a general advisory function on economic matters. For more information, please visit www.escosa.sa.gov.au.

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A The Commission's approach

In providing the Advice for the City of Playford (**Council**), the Essential Services Commission (**Commission**) has followed the approach in the Framework and Approach – Final Report (**F&A**).¹

The Commission has considered the Council's strategic management plan (**SMP**) documents (as in the box below), with a particular focus on its performance and outlook against three financial indicators: the operating surplus ratio, the net financial liabilities ratio and the asset renewal funding ratio.² Analysis of these three indicators captures financial and service sustainability, in addition to cost control and affordability risk.³

- ▶ 2023-24 Annual Business Plan (adopted June 2023)
- ▶ 2022-23 Annual Business Plan (adopted June 2022)
- ▶ 2023-2032 Long Term Financial Plan (adopted June 2022)
- ▶ 2024-2033 Long Term Financial Plan (adopted June 2023)
- ▶ 2023-2024 Strategic Asset Management Plan (adopted June 2023)
- ▶ 2021-22 Annual Report (adopted October 2022)

The Commission notes that most of the Council's asset base is covered by its existing strategic asset management plan, and asset valuations for those assets are carried out internally on an annual basis with an external independent review carried out every 5 years.

Given that the Commission must, in providing advice, have regard to the objective of Councils maintaining and implementing their infrastructure and asset management plans (**IAMPs**) (usually termed AMPs) and long-term financial plans (**LTFPs**),⁴ it has also considered the Council's performance in that context. Findings regarding the content of the Council's AMPs, and the alignment between its LTFP and AMPs,⁵ are discussed in section C.3.

The Commission has also reviewed the Council's template data, which contains its 2023-24 LTFP forecasts for 2023-24 to 2032-33, 2022-23 LTFP forecasts, historical financial data, the number of rateable properties and staff (Full Time Equivalent (**FTE**)) numbers from 2012-13 onwards.^{6 7} All charts and tables in the Advice are primarily sourced from these datasets. In addition, the Commission has reviewed the Council's audit committee reports and other public information.

The Commission has reported estimates in nominal terms, for consistency with the Council's plans and actual rate levels, but it has compared estimated inflation impacts to these trends as a guide to identify 'real' rather than 'inflationary' effects. In the charts, the Consumer Price Index (**CPI**) line shows the cumulative growth in the CPI (Adelaide) series from 2012-13, and then projections of this series from

¹ Commission, *Framework and Approach – Final Report*, August 2022, available at www.escosa.sa.gov.au/advice/advice-to-local-government.

² The indicators are specified in the *Local Government (Financial Management) Regulations 2011*. Since 2011, each Council has been required to refer to these three indicators in its plans, annual budget, mid-year budget review and annual financial statements. The Councils can adopt their own target range for each ratio, but the Commission has adopted the previously suggested Local Government Association (**LGA**) target ranges as a basis for its analysis, which were established and agreed during the development of the LGA Financial Sustainability Papers (2006-2011).

³ The F&A listed 29 analytical questions that the Commission has answered in assessing the Council's performance against these indicators to determine affordability, cost control and other sustainability risks.

⁴ *Local Government Act 1999 (LG Act)* s122(1g)(a)(i).

⁵ As required under s122(1b) of the LG Act.

⁶ Sourced from the Local Government Grants Commission (including data reported by the Office of the Valuer-General) and the Council's data.

⁷ The Council's estimates for the 2022-23 financial year, relied on at the time of preparing this advice, were unaudited.

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2023-24 based on the Reserve Bank of Australia (RBA) (Australia-wide) inflation forecasts (to the December quarter 2025), and the midpoint of the RBA target range (2.5 percent) thereafter.

Finally, in formulating this Advice, the Commission has had regard to all discussions and engagement with the Council, including the face-to-face onsite meeting at the Council chambers and the individual circumstances of the Council, consisting of:

- ▶ its location as a metropolitan fringe Council,
- ▶ its income level (\$124.2 million), and
- ▶ the size of its rates base (more than 43,000 ratepayers⁸).

Summary of the City of Playford’s financial sustainability performance and the Commission’s risk assessment

Financial sustainability indicators:	Last 10 years from 2012-13 (Actual performance)	2022-23 estimate	Next 10 years from 2023-24 (Council forecasts)
Operating surplus ratio (target 0-10%)	Operating Deficits	Ratio within target range ----->	Surpluses projected to 2032-33 ----->
Net financial liabilities ratio (target 0-100%)	Ratio not met historically ----->		Ratio projected within target from 2022-23 ----->
Asset renewal funding ratio (target 90-110%)	Spending on renewal works below target range ----->	Volatility in renewal works spending & some years below target range	Projected asset renewal in LTFP to align with AMP - required spending (ratio 100%)
Identified Risks:			
Cost control risk	Operating expenses per property average growth 1.9% pa to 2022-23 (CPI 2.6%) ----->		Projected operating expense per property average growth 1.7% to 2032-33 (CPI 2.6%)
Affordability risk	High rates revenue per property average growth of 3.3% pa to 2022-23 (CPI 2.6%)		Projected rate revenue per property average growth below forecast CPI (CPI 2.6%) ----->

- Ratio outside suggested LGA target range or higher risk
- Ratio close to suggested LGA target range or medium risk
- Ratio within suggested LGA target range or lower risk

⁸ Based on the estimated number of property assessments in 2021-22.

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B Material plan amendments in 2023-24

The Council has made various amendments to its 2023-24 budget and forward projections, partly for inflation and partly for other revenue and spending initiatives. The material amendments to some of its main financial forecasts are listed in the table below (in nominal terms).⁹ To ensure a comparable analysis of estimates between the 2022-23 and 2023-24 LTFPs, the Commission has reviewed nine overlapping years' statistics, 2023-24 to 2031-32, and identified material amendments accordingly.

Selected Financial Item	Sum of 2023-24 to 2031-32 estimates in 2022-23 LTFP (\$ million)	Sum of 2023-24 to 2031-32 estimates in 2023-24 LTFP (\$ million)	Change in 2023-24 estimates (\$ million)	Change in 2023-24 estimates (percent)
Grants, subsidies and contributions operating income	188.7	229.4	40.7	21.6
Rates	1,011.0	1,115.5	104.5	10.3
Employee Expenses	490.6	524.7	34.1	7.0
Materials, contracts and other expenses	448.3	505.4	57.0	12.7
Depreciation, amortisation and impairment expenses	286.1	326.1	39.9	14.0
Total Expenses	1,256.9	1,394.1	137.2	10.9
Capital expenditure on renewal of assets ¹⁰	152.9	218.4	65.5	42.9
Total Liabilities	1,001.4	1,053.3	51.8	5.2

B.1 Changes to operating performance

In its 2023-24 LTFP, the Council increased its operating income projections to 2031-32 by 11.2 percent in total compared with its 2022-23 LTFP estimates (from 2023-24). Rates income projections increased by \$104.5 million (or 10.3 percent). Most of that increase is attributable to rate increases of \$63.9 million and a further \$8.8 million, due to growth in the number of rateable properties.¹¹ Grant income increased by 21.5 percent, or \$40.6 million, due to the Council receiving \$12.1 million in Federal assistance grants and \$10.6 million from the Roads to Recovery Program.¹²

The Council's operating expense estimates increased by \$137.2 million, or 10.9 percent, in its 2023-24 LTFP estimates (compared with its 2022-23 LTFP estimates), which exceeds the impact of revised inflation forecasts but incorporates continuous improvement savings of \$559,000 in 2023-24.¹³ Those

⁹ This table shows only selected financial items to demonstrate the material amendments made by the Council in its 2023-24 estimates. It excludes various financial items and individual items do not sum to totals.

¹⁰ The capital expenditure estimates are based on the 2023-24 LTFP estimates provided by the Council to the Commission (in an Excel template).

¹¹ The rates income estimates are based on the material amendments reasons estimates for the set of nine years forecast in both the 2022-23 and 2023-24 LTFP projections provided by the Council to the Commission (in an Excel template).

¹² See footnote 11.

¹³ City of Playford, 2024 – 2033 *annual business plan*, June 2023, pp. 7, available at https://cdn.playford.sa.gov.au/general-downloads/City-of-Playford-ABP-23-24_2023-07-05-033559_uyyu.pdf

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savings equate to 0.4 percent of the Council's total forecast expenses in 2023-24.¹⁴ Employee costs increased by \$34.1 million or 7 percent, partly due to new budgeted roles to maintain services and infrastructure standards for the forecast growing number of residents and also due to higher superannuation charges to 2025¹⁵ and higher inflation. Materials, contracts and other expenses increased by \$57 million, or 12.7 percent, due to increases in capital works of \$25.9 million, electricity of \$5.9 million and \$21.8 million to account for higher inflation.

The Council's historical and projected operating performance is discussed further in section C.1.

B.2 Indexation adjustments

The table below highlights the Council's 10 year CPI assumptions between the 2022-23 and 2023-24 LTFPs.

Consumer Price Index	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32
Deloitte Forecast Economics 2022-23 LTFP	2.30%	2.30%	2.40%	2.30%	2.40%	2.50%	2.30%	2.40%	2.30%
Deloitte Forecast Economics 2023-24 LTFP	7.90%	2.58%	2.47%	2.51%	2.52%	2.43%	2.29%	2.29%	2.38%

Based on updated inflation assumptions in the Council's 2023-24 LTFP, an increase in cost and revenue estimates (excluding employee costs), by up to 6 percent over the 2023-24 to 2031-32 forecast period,¹⁶ compared with the same estimates in its 2022-23 LTFP, could reflect higher inflation forecasts. The Council has adjusted its operating income and expense forecasts by amounts higher than its adjusted inflation forecasts (increases of 11.2 percent and 10.9 percent on 2022-23 estimates¹⁷). This suggests higher forecasts in real terms.

The Council's current inflation forecasts present a risk to its cost and income projections in the current inflationary environment. The RBA currently forecasts the CPI (Australia-wide) to increase by 3.9 percent in the year to the June 2024 quarter and by 3.3 percent in the year to June 2025. Thereafter, it is reasonable to anticipate a return to long-run averages (and growth of 2.5 percent per annum from 2025-26, based on the midpoint of the RBA's 2 to 3 percent target range).¹⁸

The Commission notes that the Council's stated assumptions for indexation in its 2023-24 LTFP are transparent and based on its annual review of these forecasts. The Commission considers that such annual reviews of assumptions to reflect best practice and supports the Council to do so through its annual process. For this reason, it would be appropriate for the Council to:

1. **Continue** its good practice of reviewing its inflation forecasts in its budget and forward projections from 2024-25, given the potential for higher short-term inflation outcomes, followed by a return to long-term averages.

¹⁴ City of Playford's total expenses for 2023-24 are forecast to be \$131,187,342 City of Playford Council, 2024 – 2033 Long Term Financial Plan, June 2023, p. 35

¹⁵ The Superannuation Guarantee Levy is the amount that an employer is required to pay into a superannuation account on behalf of an employee. From 1 July 2021, the Superannuation Guarantee was legislated to rise in half per cent increments from 9.5 percent each year, until it reaches 12 percent of wages in 2025.

¹⁶ The set of nine years forecast in both the 2022-23 and 2023-24 LTFP projections.

¹⁷ Based on the overlapping forecast period in both LTFPs (2022-23 to 2031-32 and 2023-24 to 2032-33).

¹⁸ RBA, Forecast Table - August 2023, available at <https://www.rba.gov.au/publications/smp/2023/aug/forecasts.html>

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B.3 Increase to capital expenditure estimates

The Council's 2023-24 LTFP indicates an increase in capital expenditure for new and upgraded assets (by \$180.2 million), compared to the previous year's LTFP (for the period from 2023-24 to 2031-32). The Council has changed its methodology and adopted the good practice of including future work for capital expenditure on new and upgraded assets (previously this was excluded from the LTFP forecast. The Commission encourages the Council to continue this practice.

B.4 Increase in total liabilities

The Council's 2023-24 LTFP indicates an increase in total liabilities of \$51.8 million, or 5.2 percent, compared to the previous year's LTFP (for the period from 2023-24 to 2031-32). The Council's current liabilities decreased by \$42.1 million, or 14.1 percent, mostly due to a decrease in trade and other payables and borrowings of \$39.4 million and \$4.9 million (for the period from 2023-24 to 2031-32).

The Council's non-current liabilities have increased by \$93.9 million, or 13.4 percent, compared to the previous year's LTFP (for the period from 2023-24 to 2031-32). Long-term borrowings have increased by \$163.6 million, or 26.4 percent, to fund increased capital works (for the period from 2023-24 to 2031-32). Other non-current liabilities of \$70.2 million were for the Council's cash advance debenture facility, which was reduced to zero.

The Council's borrowings and net financial liabilities are forecast to be higher in the 2023-24 LTFP than the previous year's LTFP (for the period from 2023-24 to 2031-32). As a result, the Council's net financial liabilities ratio is forecast to achieve a higher average rate of 68.4 percent (for the period from 2023-24 to 2031-32). This compares to the 2022-23 LTFP which forecast the net financial liabilities ratio to achieve an average rate of 51 percent (for the period from 2023-24 to 2031-32).

The Council's net financial liabilities outlook is discussed further in section C.2.

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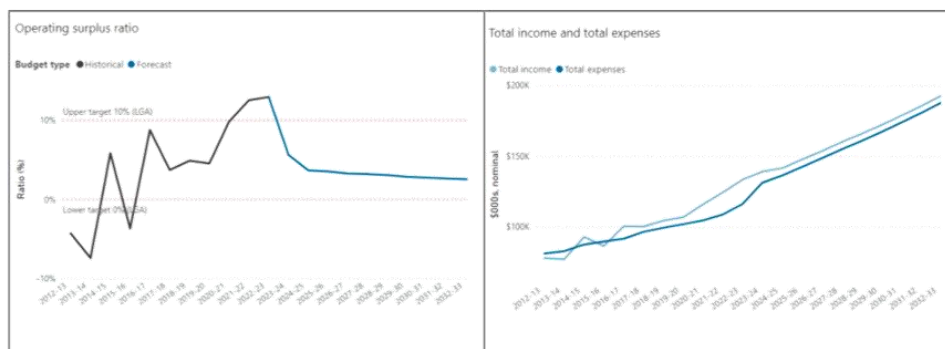
C Financial sustainability

C.1 Operating performance

The Council has consistently recorded operating surpluses¹⁹ since 2016-17, and the operating surplus ratio²⁰ is forecast to meet the suggested LGA target range in each year to 2032-33 (see the left chart below).

Historically, the Council has ensured that its income growth exceeds its expense growth over time (see the right chart below), thereby providing for recurring surpluses. From 2012-13 to 2021-22, operating expenses increased by an average of 3.3 percent per annum, which compares with average operating income growth of 5.3 percent and annual inflation growth of 2.0 percent over this period.²¹ Accordingly, the operating surplus ratio averaged 3.5 percent, which demonstrates prudent financial management without excessive surplus levels in the context of the growth in expenses experience.

The Council's operating expense growth (from 2012-13 to 2021-22) was primarily due to an average annual increase in 'Depreciation, amortisation and impairment' of 5.2 percent and a 3.3 percent increase in employee costs.²² The right chart over the page shows the nominal increases by expense type in specific time periods. The estimated rate of growth in those expenses projected over the next 10 years (an average of 4 percent per annum and 4.8 percent per annum respectively), combined with higher rates increases, will help the Council's operating performance remains in surplus.



Rates revenue has increased on average by 4.9 percent per annum from 2012-13 to 2021-22 (when rateable property growth averaged 1.5 percent and CPI growth averaged 2.0 percent). Over the same period, 'user charges' (accounting for 3 percent of total operating income) increased by an average of 6.1 percent per annum. 'Grants, subsidies and contributions' (accounting for 23 percent of total operating income) increased by an average of 7.3 percent per annum; however, the Council is forecasting grants income to remain generally constant in the 10 years to 2032-33 (accounting for 14 percent by 2032-33).

As a result of the generally constant levels in grants income that is forecast to 2032-33, the Council is projecting total income growth of 3.7 percent to 2032-33, with average annual rates growth of 4.6

¹⁹ This means that the Council's operating income (including rates and other revenue sources but excluding capital grants, subsidies, and contributions) have exceeded operating expenses (including depreciation).

²⁰ The operating surplus ratio is defined as: Operating Surplus (Deficit) ÷ Total Operating Income. The general target is to achieve, on average over time, an operating surplus ratio of between zero and 10 percent (Local Government Association of South Australia, *Financial Sustainability Information Paper 9 - Financial Indicators Revised*, May 2019 (LGA SA Financial Indicators Paper), p. 6).

²¹ CPI (All groups). Average annual growth in the LGPI published by the South Australian Centre for Economic Studies was similar (at 2.0 percent), available at <https://www.adelaide.edu.au/saces/economic-and-social-indicators/local-government-price-index>.

²² Based on the compound average annual growth rate formula (which is the adopted approach to calculating average annual growth rates throughout the Commission's advice).

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percent to 2032-33. Total income growth and average annual rates growth are forecast to increase above forecast long-term inflation.²³

Higher forecast average expense growth of 4.0 percent per annum is also above the RBA-based forecast inflation growth²⁴ and higher than the Council's past performance (with average annual growth of 3.3 percent in the 10 years to 2021-22).

The Council's template data shows that employee numbers are assumed constant at current levels (453 FTEs), and its employee expenses are forecast to increase by an average of 4.8 percent per annum from 2023-24 to 2032-33. In addition, 'Materials, contracts and other' expenses and costs for depreciation are forecast to increase by an average of 4.2 percent and 4.0 percent per annum respectively, from 2022-23 to 2031-32.

The estimated rate of growth in the average total operating expense (for the 10 years to 2032-33) is slightly higher than the estimated rate of growth for total income for the same period. However, the Council is still forecasting that it will remain in surplus each year to 2032-33, with an annual average operating surplus ratio of 3.3 percent - slightly below the Council's past performance (with average operating surplus ratio of 3.5 percent in the 10 years to 2021-22).

Total expenses per property (a metric which accounts for growth) are expected to increase by an average of 1.7 percent per annum over this period, which would represent a significant cost reduction in real terms (based on current inflation projections) (see the right chart below). At the same time, average total income per property is forecast to increase by 1.3 percent (nominally), below the forecast inflation.



These projections highlight the importance of the forecast growth in rateable properties in minimising the impact of rising costs on households. The reduced costs and revenue per property in real terms is reliant on the Council's assumed average growth of 2.3 percent per annum (to 2031-32) in rateable properties, which is notably higher than historical growth of 1.5 percent per annum (10 years to 2021-22).

The Commission notes that, if the Council's growth in rateable properties remained at 1.5 percent instead of its forecast 2.3 percent for the 10 years to 2032-33, then there would likely be a negative impact on the Council's operating performance in those years.

If the forecast growth in rateable properties does not occur and the Council cannot reverse the increases in costs in the short-term (for example, if contracts are locked in), this could place pressure on

²³ The forecast average annual growth in the CPI from 2023-24 to 2032-33 is estimated to be 2.6 percent based on the RBA forecasts for the CPI (Australia-wide) to December 2025 (and the Commission's calculations of average annual percentage growth) and the midpoint of the RBA's target range (2.5 percent) from 2025-26.

²⁴ Footnote 23 applies.

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rate levels. Notwithstanding this the Commission notes the Council's good practice of reviewing its rateable property forecast annually and encourages the Council to:

2. **Continue** its good practice of reviewing the rateable property growth forecasts in its budget projections each year to ensure that they remain current and do not create a need for additional rate increases to generate the same level of projected revenue.

The Commission has observed the current good practice of the Council to focus on continuous improvement resulting in savings of over \$16.9 million since 2011.²⁵ As an example, it has factored in savings of approximately \$0.6 million to its expense estimates in 2023-24, compared to these items in 2022-23.²⁶ However, the Commission notes that the Council has not set out any efficiency goals in the subsequent years in its LTFP.

To ensure the Council is positioned to achieve the real terms reduction in its cost base that it has forecast and improve its operating performance (without the need for further rate increases above inflation), the Commission encourages it to:

3. **Continue** its good practice of reporting any actual cost savings in its annual budget (and long-term financial plan, as appropriate), to provide evidence of constraining cost growth and achieving efficiency across its operations and service delivery.
4. **Include** efficiency goals and projected cost savings in its long-term financial plan, to provide further evidence of projected cost growth constraint and efficiencies across its operations and service deliveries.

C.2 Net financial liabilities

The Council has predominantly used borrowings from the Local Government Finance Authority of South Australia (LGFA) to fund its capital expenditure. As a result, its net financial liabilities ratio²⁷ has trended between 99.8 and 143.2 percent between 2012-13 and 2022-23 respectively (see the left chart over the page). This is outside (or above) the suggested LGA target range for the indicator of between zero and 100 percent.

While this could suggest that the Council is accumulating liabilities that its operating income cannot reasonably service (see the right chart over the page), the Commission notes that it has achieved operating surpluses in seven out of the last 10 years to 2021-22. In addition, as one of the fastest growing communities in South Australia, the Council is experiencing a period of significant development. By utilising debt within the Council's own target range of 160 percent, the Council is spreading the cost of acquiring the necessary assets, thereby more equitably reducing intergenerational risk. The Commission notes that there were minimal community concerns, with only two out of the 48 submissions received mentioning the need to reduce debt in the 2023-24 budget process.²⁸

The Commission also notes the Council's strategy of reducing its net financial liabilities ratio from a peak of 88.4 percent in 2023-24 to an average of 49.9 percent in the five years to 2032-33. The reduction in the ratio from 2023-24 to 2032-33 comes from progressive repayment of total borrowings

²⁵ City of Playford, *2024 – 2033 Long Term Financial Plan*, June 2023, pp. 17, available at [City-of-Playford-LTFP-23-24_2023-07-05-033606_mqwd.pdf](https://cdn.playford.sa.gov.au/agendas-minutes/attachments/06-27-June-2023-Attachments-for-Items-14.5-14.7.pdf)

²⁶ City of Playford Council, *2024 – 2033 Long Term Financial Plan*, June 2023, p. 17.

²⁷ The net financial liabilities ratio is defined as: Net financial liabilities ÷ Total operating income. This ratio measures the extent to which a Council's total operating income covers, or otherwise, its net financial liabilities. The suggested LGA target range is between zero and 100 percent of total operating income, but possibly higher in some circumstances (LGA SA Financial Indicators Paper, pp. 7-8).

²⁸ City of Playford, *Ordinary Council Meeting Agenda -27 June 2023, Item 14.5 Draft 2023/2024 annual business plan, What We Heard Report – Public Consultation*, available at <https://cdn.playford.sa.gov.au/agendas-minutes/attachments/06-27-June-2023-Attachments-for-Items-14.5-14.7.pdf>

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(of \$33.1 million over the next ten years to 2032-33) via the sale of assets²⁹ and operating income growth. For this reason, the Commission supports the Council's strategy to:

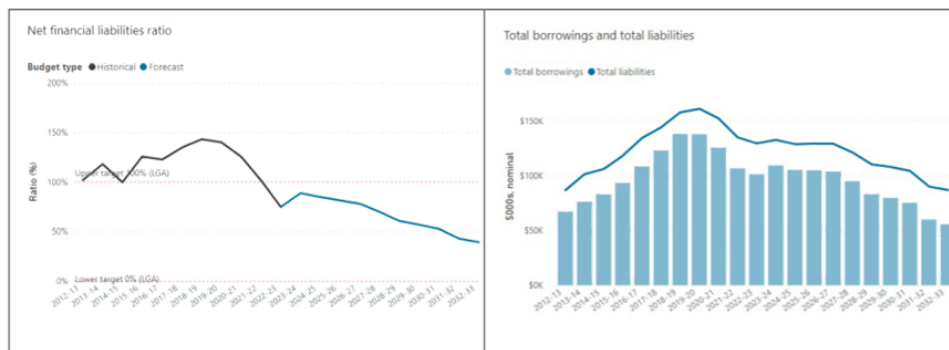
5. **Reduce** its level of net financial liabilities as forecast in its latest long-term financial plan and continue to focus on asset sales or disposals as one of its strategies to help reduce debt.

The Council only includes proposed asset sales when there is a high level of certainty associated with the disposal.³⁰ As a result it is not clear what level of borrowing can be reduced via asset sales in the 10 years to 2032-33 relative to using operating surpluses to repay borrowings. If the Council is unable to fulfill its asset sale strategy, then it risks a greater burden of revenue shifting to its ratepayers in order to achieve operating surpluses that can be used to repay borrowings.

As previously mentioned, those projections (the progressive repayment of borrowings of \$33.1 million to 2032-33) also highlight the importance of the forecast growth in rateable properties and of ensuring that the Council undertakes a robust process when forecasting rateable property growth. If the Council overestimates the growth in rateable properties to 2032-33, it also risks a greater burden of revenue shifting to existing ratepayers in order to achieve operating surpluses that can be used to repay borrowings.

The Council has not fully disclosed the assumptions underpinning its borrowing forecasts in its LTFP (such as loan facilities and/or terms, if applicable). However, the Council has disclosed its interest rate assumptions for its borrowing facilities, along with sensitivity analysis. According to its 2023-24 LTFP, the Council has a \$3.7 million impact over 10 years, based on a 1 percent interest rate increase each year over its 10-year LTFP. The Commission considers that it would be appropriate for it to:

6. **Improve** transparency on borrowing assumptions, including loan facilities and loan terms, in its long-term financial plan.



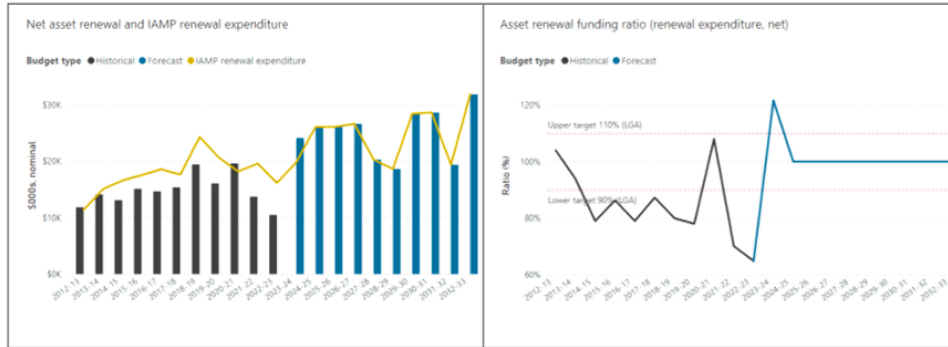
C.3 Asset renewals expenditure

Between 2012-13 and 2021-22, the Council averaged 86 percent on its asset renewal funding ratio³¹ (under the 'IAMP-based' approach),³² signifying a slight underspend on the renewal and rehabilitation needs of its asset stock over this period (see left chart over the page). The Council's spending on renewal and rehabilitation of assets averaged \$16.3 million each year (over this period). From 2023-24

²⁹ City of Playford, 2023-24 2032 Long Term Financial Plan, June 2023, pp. 18.
³⁰ City of Playford, 2023-24 2032 Long Term Financial Plan, June 2023, pp. 18.
³¹ The IAMP-based method is the current industry standard whereby asset renewal/replacement expenditure is divided by the recommended expenditure in the IAMP (or AMP). Ideally, this will show the extent to which a Council's renewal or replacement expenditure matches the need for this expenditure, as recommended by the plan. The suggested LGA target range for the ratio is 90 to 110 percent (LGA SA Financial Indicators Paper, p. 9).
³² The quoted averages for the ratio are based on 'net asset renewal expenditure' (after the sale of replaced assets) rather than 'gross asset renewal expenditure'.

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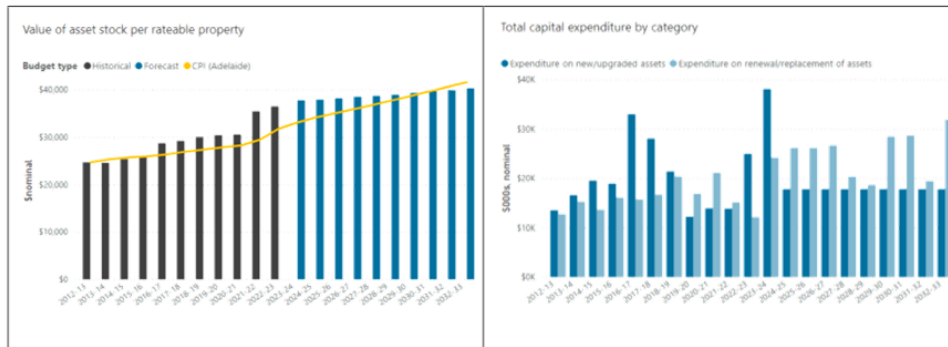
to 2032-33, the ratio is forecast to be within the appropriate range, at an average of 102 percent (see right chart below). Average annual spending on renewal or rehabilitation of assets is projected to increase to \$25 million (in nominal terms).



As one of the fastest growing communities in South Australia, the Council is experiencing a period of significant development. During 2012-13 to 2021-22, the Council spent more on new and upgraded assets than the renewal and rehabilitation of its existing stock, averaging \$19 million per annum on new or upgraded assets, compared with \$16.3 million per annum on the renewal of its asset base (see right chart above). The Council's accumulation of infrastructure reflects the demands of property growth (of 1.5 percent on average per annum over this period). As a result, the Council has grown its asset base over the past 10 years.

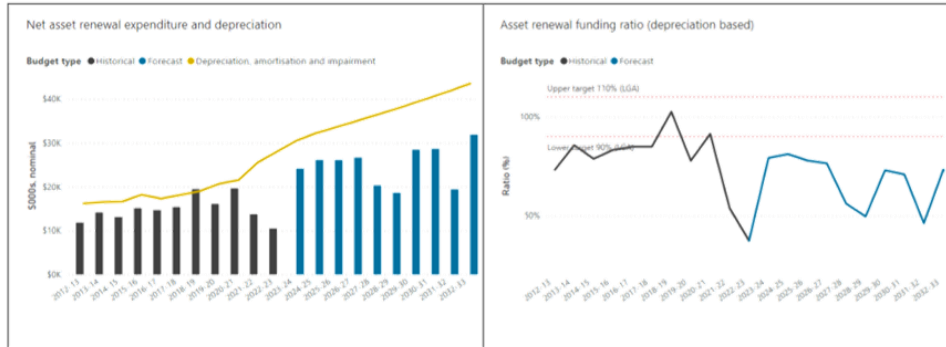
The expenditure on new and upgraded assets includes a portion of grant funding for certain projects. The growth in its asset base reflects a combination of capital expenditure and asset accumulation by the Council (including those assets provided by developers), as well as asset revaluations over this period. This has led to an average annual increase in the value of the asset stock per property of 4.1 percent, or \$1,198, each year over the 10 years to 2021-22 (see left chart above). By implication, this indicates that the Council's asset stock has increased in real terms (or the increase is higher than historical inflation).

The Council's forward projections indicate that the value of the assets per property will increase at a much lower rate to 2032-33, by an average of 0.7 percent per annum: lower than the RBA-based forecast rate of inflation (2.6 percent per annum). These projections, as they stand, would contribute to the Council's sustainability into the future and reflect a period of asset and service consolidation.



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When the asset renewal funding ratio is instead calculated by the depreciation-based method,³³ it is forecast to average 68 percent over the forecast period (2023-24 to 2032-33) (see right chart below). The ratio is impacted by the Council’s renewal expenditure which is quite low due to its relatively new asset base (average asset age is 21 years) (see left chart below).³⁴ Renewal expenditure is expected to increase as the council’s average asset age increases. The Commission notes that the Council is of a young age (the council was formed in 1997 through the merger of the City of Elizabeth and City of Munno Parra), in a high growth area with a high number of new assets recently acquired or gifted.³⁵



According to its Strategic Asset Management Plan (**SAMP**) the Council has individual asset management plans (**AMP**) for the following asset classes: transport, streetscape, stormwater, parks and sports fields, buildings, water delivery, fleet and minor plant and technology office. The AMPs provide a breakdown of the assets within each respective asset class and the proposed capital works are fed into the Council’s SAMP.

The Council’s SAMP is reviewed annually and contains current asset portfolio and condition data, up-to-date improvement initiatives and any current risks and mitigations.³⁶ The SAMP also includes 10 years of asset renewal projections, in alignment with Council’s long term financial plan.

The Commission notes that the 10-year forward renewal plan is a rolling indicator of future renewal investment requirements, based on the expected remaining life of the Council’s assets and each asset class’s renewal strategy.

In addition, the 10-year forward new capital projects plan uses the expected new capital projects forecast and multi-year new capital projects already commenced in prior years for year one and a historic average thereafter to forecast its remaining new capital expenditure requirements.³⁷

The Commission’s review of the SAMP has found that, on balance, the Council’s strategic planning processes aligns with good practice for a Council of its size and complexity.

³³ Where asset renewal/replacement expenditure is divided by depreciation expenses.
³⁴ City of Playford, 2023-24 Strategic Asset Management Plan, June 2023, pp. 19
³⁵ City of Playford, Error of fact check letter, January 2024, pp1.
³⁶ City of Playford, 2023-24 Strategic Asset Management Plan, June 2023, pp. 11.
³⁷ City of Playford, 2023-24 Strategic Asset Management Plan, June 2023, pp. 37.

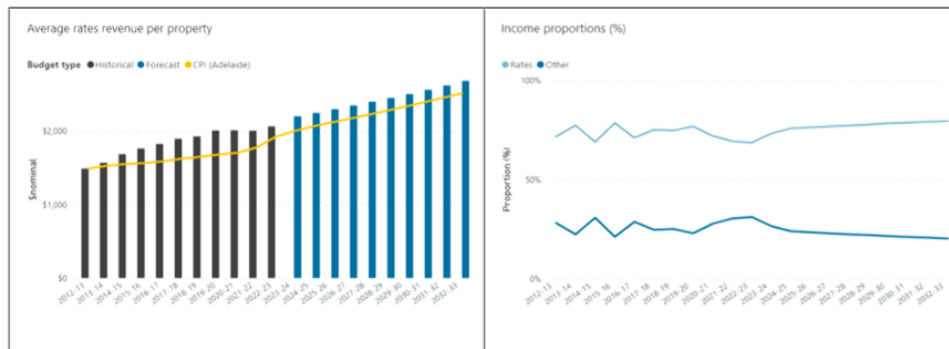
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D Current and projected rate levels

D.1 Historical rates growth

The Council's rate revenue per property growth has averaged 3.4 percent, or \$52, per annum for each property over the past 10 years,³⁸ reaching an estimated \$2,005 per property in 2021-22 (see the left chart below). This has exceeded CPI growth of an average of 2.0 percent per annum over this period, resulting in rates increasing in real terms (but also encompassing 1.5 percent average annual growth in rateable property numbers).³⁹ Current rate levels partially reflect the Council's recent history of spending growth, predominantly on capital expenditure (on renewals, and new and upgraded assets), higher employee-related costs, as well as its focus on improving operating performance.

The Council remains reliant on its rate base for its operating sustainability. As the chart below indicates (to the right), rates revenue is forecast to account for 74 percent of budgeted operating income in 2022-23, compared with 72 percent of income in 2012-13.



The Council's general rate revenue consists of two components: one based on a fixed charge and the other on the value of the land (differential charge). After applying rebates, the Council will collect general fixed rate revenue equal to 50 percent of its general rates revenue. This is the maximum amount that it can collect from the fixed charge as per the Council's rating structure and LG Act.^{40 41} In 2023-24, the Council's fixed charge will be \$1,111.90 per rateable property, with the remaining 50 percent of general rates (after rebates) to be collected from a differential charge.⁴²

The differential charge payable per property is based on a rate in the dollar that is applied to the capital value of property. The rate in the dollar may vary based on land use and the Council currently has two rate types declared, commercial and general.

The Commission notes that the average differential charge per rateable property for the general type will increase to \$707 in 2023-24 (from \$664 in 2022-23). As such the average rate per rateable property for the general type will be \$1,818.90 (of which \$1,111.90 is the fixed charge applicable to all rateable properties).

³⁸ From 2012-13 to 2021-22.

³⁹ CPI Adelaide (All groups). Average annual growth in the LGPI published by the South Australian Centre for Economic Studies was similar (at 2.0 percent). Available at <https://www.adelaide.edu.au/saces/economic-and-social-indicators/local-government-price-index>.

⁴⁰ City of Playford, 2023-24 annual business plan, June 2023, page. 59.

⁴¹ Local Government Act 1999 (LG Act) s151(10).

⁴² City of Playford, Rating Policy, June 2023, page 1 available at <https://cdn.playford.sa.gov.au/general-downloads/Rating-Policy-23-24.pdf>

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D.2 Proposed 2023-24 rate increases

The Council has budgeted for an average rate increase (for general and commercial ratepayers) of 10.7 percent, or \$225, per property for its existing ratepayers in 2023-24.⁴³ This is higher than anticipated in its 2022-23 LTFP projections (2.78 percent for existing rateable properties). The increase reflects higher short-term inflation (estimated by the Council to be 7.9 percent) along with the Council's target to meet a 1 percent structural surplus.⁴⁴ As noted earlier, the Council is one of South Australia's fastest growing council areas: in 2022-23, it had 44,407 rateable properties and the Council expects this to increase to 46,306 in 2023-24, representing a 4.3 percent growth in rateable properties.⁴⁵

There is no differentiation in the commercial rate to reflect the type of industry (for example light versus heavy) or type of commercial property (for example office versus retail) or the size of the various commercial ratepayers.

On a proportional revenue basis, commercial ratepayers account for 21 percent and general ratepayers 79 percent of total general rate revenue in 2023-24.

Other than 'general rates' income, the Council also collects the Regional Landscape Levy, on behalf of Green Adelaide, and is expected to collect \$1.2 million (net of rebates) in 2023-24.⁴⁶

D.3 Projected further rate increases

Between 2023-24 and 2032-33 the average rate across all categories is forecast to increase from \$2,202 to \$2,684,⁴⁷ a cumulative increase of \$482 per property. This equates to a 2.2 percent average annual increase (between 2023-24 and 2032-33), below to the RBA-based forecast average inflation of 2.6 percent per annum.⁴⁸

D.4 Affordability risk

The two rate types declared by the Council will have increases on 2022-23 levels. General ratepayers are to pay an increase of \$111 per property (6.6 percent) and commercial ratepayers are to pay an increase of \$1,356 per property (4.2 percent). On balance, the affordability risk for the community in respect of these further increases appears to be high. The current economic environment is putting more pressure on many communities' capacity to pay for further rate increases, including those of the Council. It has a relatively low socio-economic index (SEIFA) economic resources ranking⁴⁹ and already has relatively high average rates (across most ratepayers). In the 2023-24 budget process, the Council's public consultation report received 23 submissions (out of a total of 48) that expressed concerns about further rate increases.⁵⁰ For these reasons, the Commission suggests that the Council:

⁴³ Based on the Council's 2023-24 annual business plan and its Excel template (with the 2023-24 forecasts) provided to the Commission. The Commission has used \$105.615 million (in 2023-24 budgeted rates revenue) compared to unaudited 2022-23 estimates. Individual rate level changes may be higher or lower depending on the rates category and property value.

⁴⁴ City of Playford, *2023-24 long-term financial plan*, June 2023, p. 16.

⁴⁵ City of Playford, *2023-24 annual business plan*, June 2023, p. 60.

⁴⁶ City of Playford, *2023-24 annual business plan*, June 2023, p. 58.

⁴⁷ This includes rates growth of 2.3 percent expected each year.

⁴⁸ The forecast average annual growth in the CPI from 2023-24 to 2032-33 is estimated to be 2.6 percent based on Reserve Bank of Australia (RBA) forecasts for the CPI (Australia wide) to June 2025 (and the Commission's calculations of average annual percentage growth) and the midpoint of the RBA's target range (2.5 percent) from 2025-26.

⁴⁹ The City of Playford area is ranked 10 among 71 South Australian 'local government areas' (including Anangu Pitjantjatjara and Maralinga Tjarutja Aboriginal community areas and 'unincorporated SA') on the Australian Bureau of Statistics SEIFA Index of Economic Resources (2016), where a lower score (eg, 1) denotes relatively lower access to economic resources in general, compared with other areas, available at <https://www.abs.gov.au/statistics/people/people-and-communities/socio-economic-indexes-areas-seifa-australia/2021>.

⁵⁰ City of Playford, *Ordinary Council Meeting Agenda -27 June 2023, Item 14.5 Draft 2023/2024 annual business plan, What We Heard Report – Public Consultation*, available at

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7. **Continue** to monitor average rate rises to help reduce cost of living pressure on the community.

<https://cdn.playford.sa.gov.au/agendas-minutes/attachments/06-27-June-2023-Attachments-for-Items-14.5-14.7.pdf>



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Rating Policy



Policy Author	General Manager Corporate Services
Date of next review	June 2027

1. Statement of Intent

In South Australia, council rates are a form of property tax levied by local government as the primary source of funding for the many mandatory and discretionary services provided by councils. Rates are administered by each council in line with the *Local Government Act 1999* (the Act). This document sets out the Council's policy for setting and collecting rates from its community.

Council rates are not a fee for service but a system of taxation for local government purposes.

All land within the Council's area is rateable except land that is subject to an exemption under the Act.

Council considers a general rate, which consists of two components – one based on the value of the land and the other a fixed charge – to be the fairest and most equitable method of imposing rates. A fixed charge is a means of ensuring all ratepayers contribute equally to Council services and the development and maintenance of community infrastructure.

Council may impose differential general rates that vary based on land use. It assesses rates against each piece or section of land subject to separate occupation, except for land with a commercial or industrial land use where rates are assessed against each piece or section of such land subject to separate ownership.

Council's rates are based on the capital values of land in its area as assessed by the Valuer-General. An owner of land may, in accordance with the *Valuation of Land Act 1971*, object to a valuation made by the Valuer-General of their land.

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

- Rates constitute a system of taxation, and the equity principle of taxation requires that ratepayers of similar wealth pay similar taxes, and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth.
- Property value is considered a relatively good indicator of wealth, and the capital value, which closely approximates the market value of a property, provides the best indicator of overall property value.

Council is required to collect a separate rate, the Regional Landscape Levy, to reimburse the Council for the funding contribution required by the *Landscape South Australia Act 2019* for the Green Adelaide Board. The total value of this contribution is fully recoverable. This separate rate is effectively a state tax and Council does not retain the revenue collected by way of the separate rate.

Council may apply rate remissions, postponements, and rebates in accordance with the Act and the Rate Rebate Policy. In addition, if a ratepayer is experiencing hardship with paying their rates, they may make an application for rate relief by way of a remission or postponement in accordance with the Act and Council's Hardship Policy. Fines and interest apply to overdue rates and if an amount payable by way of rates is in arrears for three years or more, Council may sell the land for non-payment of rates.

Disclaimer

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

Where a ratepayer believes that Council has failed to properly apply this Policy, they should raise the matter with Council.

2. Scope

This Policy applies to all ratepayers within the Council's area.

3. Legislation and References

This Policy should be read in conjunction with the Rating Procedure.

Related documents include:

- *Landscape South Australia Act 2019*
- *Local Government Act 1999* – Sections 148, 151 and 152
- *Local Government (Financial Management) Regulations 2011*
- *Local Government (General) Regulations 2013* – Regulation 14
- *Valuation of Land Act 1971*
- City of Playford Annual Business Plan and Budget
- City of Playford Global Glossary
- City of Playford Long Term Financial Plan
- City of Playford Strategic Plan
- Debt Recovery Procedure
- Hardship Policy and Procedure
- Rate Rebate Policy and Procedure

This Policy should not be considered as the only document that may relate to rating matters; other tiers of government, agencies or organisations may have legislation or policies that also apply.

4. Application

CEO	To facilitate the endorsement of the Rating Policy as part of the Annual Business Plan (ABP) and Long Term Financial Plan (LTFP) process.
General Manager Corporate Services	To ensure an effective rating system.
Senior Manager Financial Services	To facilitate and deliver an effective rating system as part of the ABP and LTFP.
Manager Rates	To oversee the consistent application of the Rating Policy.
Rates Officers	To apply consistent delivery of the Rating Policy to ratepayers.

5. Relevance to Risk Appetite Statement

Regulatory Compliance

The City of Playford has **ZERO TOLERANCE** for non-compliance with applicable legislation. The Rating Policy and Procedure are updated annually to ensure compliance is maintained for each financial year, as part of the ABP and LTFP process.

Service Delivery

The City of Playford has a **MODERATE** appetite for service delivery requirements. Maintaining the Rating Policy and Procedure ensures service delivery within required timeframes.

6. Feedback


Your feedback on this Policy is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

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ECM document set no.	3994059
Version no.	8
Procedure link	Rating Procedure
Policy author	General Manager Corporate Services
Endorsed by	Council
Resolution no.	TBC
Legal requirement	Section 123(2)(d) of the <i>Local Government Act 1999</i>
Review schedule	Annually
Date of current version	June 2026
Date of next review	June 2027

Version history

Version no.	Approval date	Approval by	Change
1	02 July 2019	Ordinary Council Resolution No. 3630	Annual review
2	30 June 2020	Ordinary Council Resolution No. 4105	Annual review



3	22 June 2021	Ordinary Council Resolution No. 4660	Annual review
4	28 June 2022	Ordinary Council Resolution No. 5025	Annual review
5	27 June 2023	Ordinary Council Resolution No. 5455	Name change of Regional Landscape Levy
6	25 June 2024	Ordinary Council Resolution No. 5890	Annual review, author position title change
7	24 June 2025	Ordinary Council Resolution No. 6302	Annual review
8	16 June 2026	Ordinary Council Resolution No. TBC	Annual review

Rating Procedure



Procedure Author	General Manager Corporate Services
Date of next review	June 2027

1. Purpose

In South Australia, council rates are a form of property tax levied by local government as the primary source of funding for the many mandatory and discretionary services provided by councils. 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. This Procedure outlines Council's process for setting and collecting rates from its community.

This Procedure applies to all ratepayers within the Council's area.

2. References and Supporting Documentation

This Procedure should be read in conjunction with the Rating Policy.

Related documents include:

- *Landscape South Australia Act 2019*
- *Local Government Act 1999*
- *Local Government (General) Regulations 2013*
- Hardship Policy and Procedure
- Rate Rebate Policy and Procedure
- City of Playford Annual Business Plan and Budget
- City of Playford Long Term Financial Plan
- City of Playford Global Glossary

3. Application

Senior Manager Financial Services	To conduct an annual review as part of City of Playford Annual Business Plan and Budget (ABP) and City of Playford Long Term Financial Plan (LTFP).
Manager Rates	To oversee the consistent application of the Rating Policy and Procedure.
Rates Officer	To apply consistent delivery of the Rating Policy and Procedure to ratepayers.

4. Procedure

4.1 General rates

Each year, Council plans the services and programs it will deliver to the community through its ABP, LTFP and asset management plans. The ABP is developed in accordance with the decision-making filters and community themes outlined in Council's strategic plan.

Council declares rates every year for the following financial year, taking into consideration the ABP.

To meet its rating objectives, Council adopts the following approach:

- Valuations are based on capital value as assessed by the Valuer-General.
- A general rate is declared each year consisting of two components: a rate based on the capital value of the land and a fixed charge, in accordance with Sections 151(1)(c) and 152(1)(c) of the Act.

The first quarterly rates notice is issued in July each year with a 30-day terms of payment period. Ratepayers can elect to pay their annual rates in full; however, where payments are not made in full, three further quarterly rates notices are issued in October, January and April of each year to facilitate quarterly payments.

4.1 Fixed charge

Section 152 of the Act allows councils to impose a fixed charge on each rateable property in its area, provided that a minimum rate has not also been imposed. The fixed charge ensures that all rateable properties make a base contribution towards the cost of administering Council activities and maintaining the services and physical infrastructure that support each property. A fixed charge has the effect of reducing the rate in the dollar applied to property valuations.

Council declares a fixed charge each year as part of its rating strategy.

In accordance with the Act, Council cannot raise more than 50% of total general rate revenue through the imposition of a fixed charge as a component of general rates.

In applying a fixed charge, only one charge can be imposed on two or more adjoining assessments with the same owner and occupier (contiguous).

4.2 Differential rates

In addition to a fixed charge, a general rate can include a component based on the value of the land. Council can also impose differential rates that vary according to the use of land (e.g., residential, commercial, industrial), the locality of the land, or a combination of both. Council has declared differential general rates that vary according to land use as prescribed by Regulation 14 of the *Local Government (General) Regulations 2013*. For rating purposes, Council attributes a land use category to each piece of land in its area. The percentage of total rate revenue to be raised from each land use category is used to determine the rate in the dollar (differential rate) for each category.

4.3 Method used to value land

In accordance with the principles in Section 148 of the Act, Council assesses rates against each piece or section of land subject to separate occupation, except for land with a commercial or industrial land use for which rates are assessed against each separate piece or section of land subject to separate ownership.

For rating purposes, Council adopts the valuations determined by the Valuer-General that are available at the time Council adopts its budget for the following financial year.

Where a ratepayer is dissatisfied with a valuation made by the Valuer-General, the rates notice issued by Council will include information on how to lodge an objection. Council has no role in the valuation objection process. The lodgement of an objection does not alter the due date for payment of rates.

4.4 Objections to land use classification

If a ratepayer believes that Council has incorrectly attributed a land use to their land, the ratepayer may lodge a written objection with Council within 60 days of receiving the first rates notice of the current financial year (or within such longer period as Council may allow). The objection must set out the basis for the objection and specify the land use that the ratepayer considers should be attributed to the land. The Land Use Objection form is available on Council's website www.playford.sa.gov.au or by contacting Council on 8256 0333.

Council may determine an objection as it sees fit and may request the Valuer-General to reassess the land use classification. Upon receipt of the Valuer-General's recommendation, Council will make a determination in relation to the objection.

If a ratepayer is not satisfied with Council's decision, the ratepayer may appeal to the South Australian Civil and Administrative Tribunal (SACAT) within 21 days after receiving notice of Council's decision (or within such longer period as SACAT may allow).

4.5 Landscapes SA Levy

Council is required under the *Landscape South Australia Act 2019* to make a specified contribution to the Green Adelaide Board. Council recovers this contribution by imposing a separate rate on land within the area of both the Green Adelaide Board and Council.

The total value of this contribution is fully recoverable. Council does not retain any of the revenue collected, does not determine the amount of the contribution, and has no role in determining how the revenue is spent.

The Regional Landscape Levy is shown as a separate item on rate notices.

Any enquiries relating to the Regional Landscape Levy should be directed to the Green Adelaide Board via its website www.landscape.sa.gov.au.

4.6 Rates cap

The Act requires Council to determine each year whether to apply a maximum rate increase (or a rates cap) to a ratepayer's principal place of residence.

A rates cap can be applied to provide relief where there has been a substantial change in rates payable due to rapid changes in property valuations.

Council has determined that it will not apply a maximum increase (rates cap) to the general rate charged on rateable land that constitutes a ratepayer's principal place of residence.

4.7 Pensioner concessions and State beneficiaries of concessions

From 1 July 2015, Council concessions were replaced by the State Government's cost of living concession for pensioners.

Ratepayers seeking further information are directed to the ConcessionsSA Hotline on 1800 307 758 or to the concessions section of the www.sa.gov.au website.

4.8 Rate relief

An application form for rate relief is available from Council's Customer Service Centres and on Council's website.

Remission of rates – Hardship

Section 182 of the Act permits Council to grant a postponement or remission of rates in cases of hardship and for other prescribed reasons. Ratepayers seeking further information are directed to Council's Hardship Policy.

A ratepayer who is experiencing, or is likely to experience, difficulty in meeting standard payment arrangements is encouraged to contact a Council Rates Officer to discuss alternative payment arrangements. All such enquiries are treated with the strictest confidence.

Seniors postponement

Section 182A of the Act provides for the postponement of rates for seniors.

The scheme is designed to assist senior card holders who may be asset rich but cash poor by allowing the postponement of annual rates amounts exceeding \$500. At least \$500 of the annual Council rates payable must be paid by the due date, with any amount above \$500 able to be postponed for an indefinite period (up until the property is sold or eligibility ceases).

Ratepayers seeking further information are directed to the Seniors Rate Postponement Scheme information available on Council's website.

Discretionary rebates

Council may consider applications for discretionary rebates and approve a rebate in accordance with Section 166 of the Act. Further information is available in Council's Rate Rebate Policy.

4.9 Payment of rates

Council will collect rates quarterly on the dates determined by Council. For the relevant financial year, the due dates are:

- 02 September 2026
- 02 December 2026
- 02 March 2027
- 02 June 2027

Rates may be paid in person at Council's Customer Service Centres or by any of the payment methods detailed on the rates notice.

4.10 Late payment of rates

The Act provides that Council may impose a fine of 2% on any instalment of rates that is not paid on or before the due date. In addition, overdue rates are charged interest at the prescribed rate for each full month that the amount remains unpaid after the due date.

Where Council receives a payment in respect of overdue rates, the payment is applied in accordance with Section 183 of the Act in the following order:

- first – to satisfy any costs awarded in connection with court proceedings;
- second – to satisfy any interest charged;
- third – to satisfy any fines imposed;
- fourth – in payment of rates, in chronological order, starting with the oldest outstanding amount first.

4.11 Non-payment of rates

Section 184 of the Act provides that Council may sell land to recover outstanding rates where an amount payable by way of rates has been in arrears for three years or more.

5. Feedback

Your feedback on this Procedure is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

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ECM document set no.	3994060
Version no.	6
Policy link	Rating Policy
Procedure author	General Manager Corporate Services
Endorsed by	Council
Resolution no.	TBC
Legal requirement	<i>Local Government Act 1999</i>
Review schedule	Annually
Date of current version	June 2026
Date of next review	June 2027

Version history

Version no.	Approval date	Approval by	Change
1	22 June 2021	Ordinary Council Resolution No. 4660	New procedure to support Rating Policy.
2	28 June 2022	Ordinary Council Resolution No. 5025	Annual Review.
3	27 June 2023	Ordinary Council Resolution No. 5455	Name change of Regional Landscape Levy and due dates.
4	25 June 2024	Ordinary Council Resolution No. 5890	Annual review, author title change, due dates updated.
5	24 June 2025	Ordinary Council Resolution No. 6302	Annual review. Added web address for Land Use Objection Form, removed phone number for Landscape Levy and due dates updated.
6	16 June 2026	Ordinary Council Resolution No. TBC	Annual review. Updated due dates.

Rate Rebate Policy



Policy Author	General Manager Corporate Services
Date of next review	June 2027

1. Statement of Intent

The objective of this Policy is to ensure that all applications for rate rebates are considered in an equal and fair manner in line with the provisions set out under the *Local Government Act 1999* (the Act) and this Policy.

Rates are a form of taxation and provide the main revenue stream for Council to deliver services to the community. Rates are levied under the Act on the basis of land value and use, which is widely accepted as a reasonable indicator of capacity to pay. Recognising that there may be circumstances where this may not always be the case, the Act makes provision for Council to consider applications for rate rebates. This supports the provision of equitable services and facilities to meet the needs of the whole community.

This Policy is intended to provide guidance as to the grounds upon which relief of rates payable is available to a person, body, or organisation, in the form of rebates. Council will consider each application to ensure the requirements under the Act have been met.

When assessing requests for rebates, Council may take into account, but is not limited to, the following:

- the availability of rebates under the Act
- the applicant's need for financial assistance
- whether, and to what extent, the applicant provides a benefit or service to the local community
- whether the applicant is a public sector, not-for-profit or commercial entity
- whether the rebate will assist in securing new development in the City of Playford
- if the applicant has been subject to a substantial change in rating or valuation
- the impact of adverse environmental impacts on existing business
- the extent of other financial assistance, if any, available to the applicant from other sources (e.g., Commonwealth or State government)
- whether there are any historical considerations that may be relevant
- the level of rates that would be applied by neighbouring councils
- the financial consequences of the rebate for the Council
- any other matters, and policies of the Council, which the Council considers relevant.

When considering rate rebates, Council gives consideration to the following five principles that apply to the imposition of taxes on communities:

- equity
- benefit
- ability-to-pay
- efficiency
- simplicity

Council rebates will be annually assessed to determine if the circumstances justify the continued endorsement of the application of the rebate.

2. Scope

Mandatory rebates must be applied where ratepayers meet eligibility as prescribed in Sections 160-165 of the Act.

Discretionary rebates may be applied, at Council's discretion, where ratepayers make an application and they meet the eligibility criteria prescribed by Section 166 of the Act.

3. Legislation and References

This Policy should be read in conjunction with the Rate Rebate Procedure.

Related documents include:

- *Local Government Act 1999* – Sections 159-166
- Rating Policy and Procedure
- City of Playford Global Glossary

This Policy should not be considered as the only document that may relate to rate rebates; other tiers of government, agencies or organisations may have legislation or policies that also apply.

4. Application

Council	Approval of discretionary rebates greater than 50%, or for a commitment of greater than one year.
CEO, General Manager Corporate Services or Senior Manager Financial Services	Approval of discretionary rebates less than 50% for a period of less than one year.
Manager Rates	To oversee the consistent application of the Rate Rebate Policy.
Rates Officers	To apply consistent delivery of the Rate Rebate Policy to ratepayers.

5. Relevance to Risk Appetite Statement

Regulatory Compliance

The City of Playford has **ZERO TOLERANCE** for non-compliance with applicable legislation. Maintaining the Rate Rebate Policy and Procedure ensures compliance is maintained.

Service Delivery

The City of Playford has a **MODERATE** appetite for service delivery requirements. Maintaining the Rate Rebate Policy and Procedure ensures service delivery within required timeframes.

6. Feedback


Your feedback on this Policy is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

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ECM document set no.	3978634
Version no.	11
Policy link	Rate Rebate Policy
Policy author	General Manager Corporate Services
Endorsed by	Council
Resolution no.	TBC
Legal requirement	Sections 159-166 of the <i>Local Government Act 1999</i>
Review schedule	Annual
Date of current version	June 2026
Date of next review	June 2027

Version history

Version no.	Approval date	Approval by	Change
1	24 April 2007	Ordinary Council Resolution No. 208	Adopted by Council
2	28 August 2012	Ordinary Council Resolution No. 895	Reviewed
3	28 August 2018	Ordinary Council Resolution No. 3252	Annual review
4	02 July 2019	Ordinary Council Resolution No. 3630	Annual review



5	30 June 2020	Ordinary Council Resolution No. 4105	Annual review
6	22 June 2021	Ordinary Council Resolution No. 4660	Annual review
7	28 June 2022	Ordinary Council Resolution No. 5025	Annual review
8	27 June 2023	Ordinary Council Resolution No. 5455	Annual review
9	25 June 2024	Ordinary Council Resolution No. 5890	Annual review, author title change
10	24 June 2025	Ordinary Council Resolution No. 6302	Annual review
11	16 June 2026	Ordinary Council Resolution No. TBC	Annual review

Rate Rebate Procedure



Procedure Author	General Manager Corporate Services
Date of next review	June 2027

1. Purpose

This Procedure provides guidance as to the grounds upon which a person, body or organisation, is entitled to receive a rebate of rates. Council will consider each application to ensure the requirements under the *Local Government Act 1999* (the Act) have been met.

This Procedure includes both mandatory and discretionary rebates and supports the provision of equitable services and facilities to meet the needs of the whole community.

2. References and Supporting Documentation

This Procedure should be read in conjunction with the Rate Rebate Policy.

Related documents include:

- *Local Government Act 1999*
- Complaints Handling Policy and Procedure
- Rating Policy and Procedure

3. Application

Council	To approve discretionary rebates greater than 50%, or for a commitment of greater than one year.
CEO, General Manager Corporate Services or Senior Manager Financial Services	To approve discretionary rebates less than 50% for a period of less than one year.
Manager Rates	To oversee the consistent application of the Rate Rebate Policy and Procedure.
Rates Officers	To apply consistent delivery of the Rate Rebate Policy and Procedure to ratepayers.

4. Procedures

Division 5 – Rebates of Rates

Sections 159-166 of the Act outline the provision of rate rebates through mandatory and discretionary rebates.

4.1 Preliminary grounds and penalties

Section 159 of the Act provides guidance regarding the grounds for rebates and penalties that may apply. These include:

- Section 159(1): If grounds exist for a person or body to receive a rebate of rates in pursuance of this Division, the person or body may apply to the council in a manner and form determined by the council (supplying such information as the council may reasonably require).
- Section 159(2): A person or body must not:
 - make a false or misleading statement or representation in an application made (or purporting to be made) under this Division
 - or
 - provide false or misleading information or evidence in support of an application made (or purporting to be made) under this Division.Maximum penalty: \$5,000.
- Section 159(7): If a person or body has the benefit of a rebate of rates under this Division and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the council of that fact and (whether or not the council is so informed) the entitlement to a rebate ceases.
- Section 159(8): If a person or body fails to comply with subsection (7), the person or body is guilty of an offence.
Maximum penalty: \$5,000.
- Section 159(10): A council may, for proper cause, determine that an entitlement to a rebate of rates in pursuance of this Division no longer applies.
- Section 159(11): If an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the council is entitled to recover rates, or rates at the increased level (as the case may be), proportionate to the remaining part of the financial year.

4.2 Mandatory rebates

Ratepayers entitled to a mandatory rebate may make an application in the form determined by Council (refer to 4.6 below). Ratepayers are required to include evidence, where requested, and meet the requirements of Section 159 of the Act.

Where a council is aware that a mandatory rebate applies to land, the council must apply the rebate regardless of whether or not an application has been made. This approach has equal application in respect of a property that becomes eligible for a mandatory rebate part way through a financial year when the rebate will be applied on a pro-rata basis.

Otherwise, the Act does not impose any obligation on a council to seek out persons who may be eligible for a mandatory rebate if they have not made an application.

Where an application is made, or if a council becomes aware that an entitlement to a mandatory rebate exists during the course of the financial year, the council must apply the mandatory rebate for the whole of the financial year. The only exception is where the land becomes rateable during the course of a financial year where the rebate will be applied pro-rata for the period of rateability.

Refunds for previous financial years are not required, unless the Council was made aware or knew that an entitlement existed in that previous year or years.

Mandatory rebate eligibility is prescribed in the Act under the following sections:

- s160 – 100% Rebate of rates-health services
- s161 – 75% Rebate of rates-community services
- s162 – 100% Rebate of rates-religious purposes
- s163 – 100% Rebate of rates-public cemeteries
- s164 – 100% Rebate of rates-Royal Zoological Society of SA
- s165 – 75% Rebate of rates-educational purposes

4.3 Discretionary rebates

Discretionary rebate eligibility is listed under Section 166 of the Act.

Ratepayers may make an application for a discretionary rebate by completing the application form on Council's website www.playford.sa.gov.au or by contacting Council on 8256 0333.

The discretion to grant a rebate must be exercised consistently and in the interests of the community. In this regard, Council must consider its community, not the wider community of the State. This is because decisions regarding rate rebates impact directly on the ratepayers and residents of individual council areas.

4.4 Council-endorsed multi-year rebates

The Senior Manager Financial Services and the Rates Manager will review multi-year rate rebates as per the conditions set out in the Council-endorsed application or agreement for ongoing eligibility.

4.5 Granting of rebates

Under Section 166 – Discretionary rebate of rates:

- A rebate of rates or charges under subsection (1) may be granted on such conditions as the council thinks fit.
- A rebate of rates or charges under subsection (1)(a), (b) or (k) may be granted for a period exceeding one year, but not exceeding 10 years.
- A rebate of rates or charges under subsection (1)(l) may be granted for a period exceeding one year, but not exceeding three years.
- A council should give reasonable consideration to the granting of rebates under this section and should not adopt a policy that excludes the consideration of applications for rebates on their merits.
- A council may grant a rebate under this Section that is up to (and including) 100 per cent of the relevant rates or service charge.

4.6 Application and approval process

Applications for rate rebates are to be made on Council's application form and accompanied by the appropriate supporting documentation. The Rate Rebate Policy, and application form, are available on Council's website www.playford.sa.gov.au or by contacting Council on 8256 0333.

In accordance with Section 159(1) of the Act, Council may request any information from an applicant that it reasonably requires in order to make a decision in respect of a rebate application.

Where an application for a discretionary rebate is made after the date on which rates are declared, the council may choose not to consider the application for that financial year. However, the council will need to consider the application for a rebate applicable in the next financial year.

Retrospective discretionary rebates may, but need not, be given by the council.

Assessment of discretionary rebates are to be undertaken in a fair and consistent manner, using the assessment eligibility weighting matrix based on reasons for application which assists with recommendation for approval and calculating the per cent and value of rebate.

Approval of rebates must be made in line with delegation levels.

The applicant should be advised of the Council's decision and rights of review should the applicant not be satisfied with the decision.

5. Complaints and Appeals

Complaints and appeals will be considered in accordance with Council's complaints and grievance procedures and Sections 270 and 271 of the Act. A copy of the Complaints Handling Policy can be found at www.playford.sa.gov.au.

Customers not satisfied with the outcome of their complaint should be directed to contact the Ombudsman SA on 8226 8699 or Ombudsman@ombudsman.sa.gov.au.

6. Feedback

Your feedback on this Procedure is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

Administration use only

ECM document set no.	3978636
Version no.	7
Policy link	Rate Rebate Policy
Procedure author	General Manager Corporate Services
Endorsed by	Council
Resolution no.	TBC
Legal requirement	Sections 159-166 of the <i>Local Government Act 1999</i>
Review schedule	Annually
Date of current version	June 2026
Date of next review	June 2027

Version history

Version no.	Approval date	Approval by	Change
1	June 2018	Senior Manager Finance	New
2	22 June 2021	Ordinary Council Resolution No. 4660	Annual Review
3	28 June 2022	Ordinary Council Resolution No. 5025	Annual Review
4	27 June 2023	Ordinary Council Resolution No. 5455	Annual Review
5	25 June 2024	Ordinary Council Resolution No. 5890	Annual Review
6	24 June 2025	Ordinary Council Resolution No. 6302	Annual Review
7	16 June 2026	Ordinary Council Resolution No. TBC	Annual Review



2026/27 Business Plans

Annual Business Plan
Long Term Financial Plan
Strategic Asset Management Plan

Community Engagement What We Heard Report



2026/27 Draft Business Plans

What We Heard Report

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What We Heard Report

Purpose of report

This report outlines the findings from community engagement on the 2026/27 Draft Business Plans. It provides a summary of community sentiment and feedback to support Council in finalising these documents.

Engaging with the Playford community ensures that Council decisions are transparent, informed by local input, and aligned with the community's needs and aspirations.

2026/27 Draft Business Plans

What We Heard Report

Executive summary

The City of Playford invited community feedback on its 2026/27 Draft Annual Business Plan and Budget, Long Term Financial Plan, Strategic Asset Management Plan, and Rating and Rate Rebate Policies and Procedures. This consultation was undertaken in accordance with the requirements of the *Local Government Act 1999* and the City of Playford Community Engagement Procedure at the "Consult" level of engagement. The purpose of the consultation was to provide the community with a reasonable opportunity to review the draft plans, contribute feedback, and help inform Council decision-making in a transparent and collaborative way.

Community engagement ran from 30 April to 28 May 2026 and reached a wide audience through digital platforms, local media, Council facilities, and a public hearing. The consultation generated 1,499 Engagement Hub page views, 641 document downloads, reached 5,575 people through social media, and recorded 1,746 email opens through the Connected Community subscriber database. A total of 51 submissions were received from across the city, with feedback provided online, via email, and in person.

A total of 51 submissions were received. Most submissions were provided through a survey (40), while others were received via email (8) or presented at the Council public hearing (3). Feedback received through all channels has been considered in the key findings presented below.

- 90% of survey respondents had read all or part of the draft plans, while 10% indicated they had not read them.
- Survey responses indicated mixed sentiment, however overall support for the Draft Business Plans outweighed opposition:
 - 21 respondents (53%) were supportive of the Draft Business Plans (those selecting 'strongly agree' or 'somewhat agree')
 - 6 respondents (15%) were neutral (those selecting 'neither agree nor disagree')
 - 13 respondents (33%) were not in support of the Draft Business Plans (those selecting 'somewhat disagree' and 'strongly disagree')
- Among those who disagreed with the Draft Business Plans, the predominant concern related to the Odgers Road and O'Loughlin Road safety measure project which proposed short to medium term safety improvements, with respondents feeling this was inadequate.
- Key themes across all submissions (survey, email and public hearing) included roads, traffic and growth infrastructure, recreation facilities, footpaths, accessibility and active transport, and rates and financial sustainability.

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- Overall, feedback indicated general support for the direction of the Draft Business Plans, while also highlighting a strong desire for infrastructure and services to keep pace with population growth and local community needs.

Council will consider this feedback when finalising the 2026/27 Draft Business Plans and Budget. A summary of the consultation outcomes will be made available to the community on Council's Engagement Hub website.

2026/27 Draft Business Plans

What We Heard Report

1. Engagement background and objectives

The purpose of this report is to present the findings from the community consultation undertaken as part of the development of the 2026/27 Draft Business Plans and Budget. Feedback from the Playford community is a valuable source of information and is considered to support Council decision-making.

The *Local Government Act 1999* (the Act) requires Council to develop a series of Strategic Management Plans, including the Annual Business Plan and Budget (ABP), the Long Term Financial Plan (LTFP), and the Strategic Asset Management Plan (SAMP).

Under Sections 122 and 123 of the *Local Government Act 1999*, Council must adopt processes that ensure members of the public are given a reasonable opportunity to be involved in the development and review of its Strategic Management Plans. This also applies to Council's Rating and Rate Rebate Policy and Procedure. Specifically, the Act requires Council to make its ABP available for public consultation for a minimum of 21 days.

In accordance with the City of Playford Community Engagement Procedure, which states that consultation required under legislation should be open for 28 days, the 2026/27 Draft Annual Business Plan and Budget, Long Term Financial Plan, Strategic Asset Management Plan, and Rating and Rate Rebate Policies and Procedures were released for public consultation from Thursday 30 April 2026 to Thursday 28 May 2026.

Community engagement objectives

- Inform and educate the community about Council's business planning process and build awareness about the 2026/27 Draft Business Plans and what they aim to deliver.
- Consult the community by providing the opportunity to share their views and level of support for Council's 2026/27 Draft Business Plans.

Community engagement level

Council recognises the role of community engagement to support decision making, leading to stronger outcomes for our community. Based on International Association for Public Participation (IAP2) best practice principles, Council's Community Engagement Policy and Procedure outlines Council's requirements to determine the level of engagement on a project or decision. The level of engagement (inform, consult, involve or collaborate) depends on the scope, complexity, impact and competing values or interests in decisions being made.

For this project, the engagement level is 'consult', due to Council seeking community feedback on specific options or ideas.

2026/27 Draft Business Plans

What We Heard Report

2. What we asked

The community was asked to provide feedback on following documents:

- 2026/27 Draft Annual Business Plan and Budget – describes the services and projects that Council will progress or deliver to the community during the 2026/27 financial year.
- 2026/27 Draft Long Term Financial Plan - sets the high-level financial parameters that guide the development of service levels, revenue levels and budgets in line with long term strategies and objectives in a financially sustainable manner.
- 2026/27 Draft Strategic Asset Management Plan - provides an overview of our assets, including what assets we are responsible for and their replacement value, the current condition of our assets and how they are performing, the service levels we provide, our asset goals and objectives, and summarises the finances required to fund the plan.
- Draft Rating and Rate Rebate policies and procedures - set out the process for setting and collecting rates from the community. Rate revenue is the primary funding pathway for the delivery of Council services.

Council asked the community the following:

- Level of knowledge – if participants had read the draft plans and documents
- Level of support on the draft plans and documents
- Additional feedback Council may need to consider

3. How we asked it

To promote awareness and encourage broad community participation, a Community Engagement Plan was developed. A summary of the approach is provided in the table below. The community was informed of the consultation in the following ways:

- Public Notice in *The Advertiser* and *The Bunyip*
- Media release to *The Bunyip*
- City of Playford Engagement Hub project site
- City of Playford website advertisement
- City of Playford social media posts
- Information made available at Customer Contact locations - Playford Civic Centre and Stretton Centre
- Email to Council's Connected Community subscriber database. The Connected Community database is a list of community members who have selected to informed of community engagements.
- Via the public report to Council containing the 2026/27 Draft Business Plans dated 28 April 2026.

2026/27 Draft Business Plans

What We Heard Report

The community was able to provide feedback through the following:

Feedback Options	Description
Engagement Hub (website)	A dedicated online project page served as a central hub for the engagement, providing access to key documents, project timeframes, and an online submission form. Community members could provide feedback online or download and complete a printable hard copy submission form.
Direct Email	Community members were able to make a submission via email to Council.
Phone	Council staff were available to receive phone calls and answer questions associated with the engagement.
Letters/Hard Copy	Council staff were available to receive submission via hard copy
Public Hearing	Public Hearing at the Ordinary Council Meeting on Tuesday 26 May 2026, where community members were invited to attend, to speak to Council and share their views on Draft Business Plans and documents.

4. What we heard

4.1 Overview of community consultation

To ensure the community engagement objectives were met, and performance was measured, Council tracked the number of aware, informed and engaged community members. These are defined in the following table with the associated performance measure.

A total of 51 formal responses were received during the consultation - comprising 40 survey submissions, 8 email responses and 3 public hearing attendees. While this represents a small sample of a city with over 115,000 residents and is not statistically representative, broader engagement figures reflect strong community interest and awareness. The 2026/27 Draft Business Plans Engagement Hub page attracted 1,499 views and 641 document downloads, with the consultation reaching a further 5,557 people via social media and recording 1,746 email opens through the 'Connected Community' notification.

These engagement metrics suggest meaningful exposure to the 2026/27 Draft Business Plans during the consultation period.

2026/27 Draft Business Plans

What We Heard Report

Category	Channels	Performance
Aware visitors Number of those who have visited the Engagement Hub page, saw the social media post and/or opened Connected Community email	Engagement Hub page views	1499
	Engagement Hub unique views	966
	Social media post views	8785
	Social media post reach	5575
	Social media post interactions	20
	Social media post link clicks	32
	Connected Community emails sent	3801
	Opened email	1746
Informed visitors Number of those who have downloaded documents	Engagement Hub document downloads	641
Engaged visitors Number of those who provided feedback	Survey responses	40
	Hard Copy submissions	0
	Email	8
	Public hearing attendee	3

4.2 Overview of respondents

Number of respondents: 51

Respondents by suburb:

Feedback was received from residents across the city, with the breakdown below:

Suburb	Number of responses
Virginia	14
Elizabeth South	5
Munno Para	4
Elizabeth Downs	3
Angle Vale	3
Munno Para West	2
Blakeview	2
Andrews Farm	2
Munno Para Downs	1
Elizabeth Park	1
Elizabeth North	1
Elizabeth Grove	1
Davoren Park	1
Not Stated	11
Total	51

*'Not Stated' includes those who provided feedback and did not provide their suburb.

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What We Heard Report

4.3 Overview of feedback

A total of **51 submissions were received during the consultation period**, comprising 40 survey responses, 8 email submissions and 3 verbal presentations at the Public Hearing. Themes identified through survey responses, email submissions and verbal presentations have been considered throughout this analysis.

Those responding via survey were asked whether they had read the Draft Business Plans and associated documents. Of the 40 survey respondents, **90% indicated they had read either the full documents or the sections most relevant to them**, suggesting that feedback was generally informed by the content of the Draft Plans.

Survey respondents were also asked how strongly they agreed with the statement: "I am supportive of Council's Draft 2026/27 Business Plans and associated documents. **53% expressed support, 15% were neutral, and 33% expressed some level of disagreement.**

While overall support was generally positive, many respondents also identified areas where they would like to see improvements. Across all feedback channels, infrastructure was the most frequently raised topic, particularly road upgrades, traffic management, pedestrian and cycling safety, and ensuring infrastructure keeps pace with population growth.

Feedback was received from residents across Playford; however, Virginia residents represented the largest group of respondents. Many of these submissions related to concerns regarding Odgers Road and O'Loughlin Road, which emerged as a frequently discussed local issue during the consultation. Community feedback indicated concern that the safety improvements proposed in the plan may not fully address local expectations.

More broadly, rates affordability, maintenance of existing infrastructure, stormwater management, and investment in established communities were also recurring themes.

Respondents who supported the Draft Business Plans generally recognised the need for continued investment in community infrastructure, parks, recreation facilities and services to support a growing population. Several respondents also suggested additional recreation facilities and opportunities for young people.

Overall, the feedback suggests that while there is general support for the direction of the Draft Business Plans, many respondents are seeking greater confidence that roads, infrastructure and services will keep pace with growth and address local concerns.

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What We Heard Report

4.3.1 Survey feedback

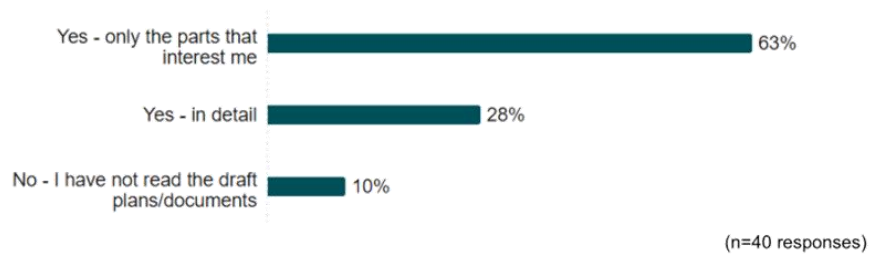
Survey responses: 40

Level of knowledge

Q: *I have read the Draft 2026/27 Business Plans and associated documents.*

Asking if respondents had read the Draft Annual Business Plans ensures that feedback is grounded in an informed understanding of the documents. It also provides valuable insight into how engaged the community is and how effectively the Draft Plans have been communicated, helping to inform and improve future consultation approaches.

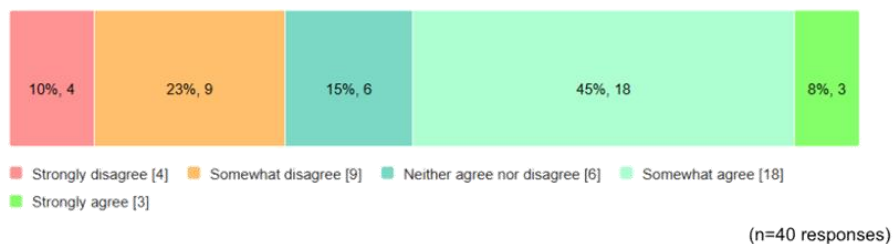
Of those who responded, 63% had read the sections that interested them, 28% had read the plans in full, and 10% had not read the Draft Plans.



Level of support

Q: *How strongly do you agree with the following statement: I am supportive of Council's Draft 2026/27 Business Plans and associated documents*

Of the 40 respondents who answered this question, 53% expressed support, 15% were neutral, and 33% expressed some level of disagreement.



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What We Heard Report

Overall themes in written feedback categorised by level of support

Q: Do you have any additional feedback on the 2026/27 Draft Business Plans and associated documents?

Scale	No of respondents	Summary of comments (when provided)
Strongly agree	3	<p>Number of comments provided: 2</p> <p>Respondents who selected "Strongly agree" were generally supportive of the Draft Annual Business Plan while also highlighting areas they would like Council to continue prioritising. Comments referenced the need to ensure infrastructure keeps pace with new land developments and called for upgrades to parks and outdoor recreational spaces for children and families.</p>
Somewhat agree	18	<p>Number of comments provided: 9</p> <p>Respondents who selected "Somewhat agree" generally expressed cautious support for the Draft Annual Business Plan, while also raising concerns regarding infrastructure maintenance, road and pedestrian safety, parking, rates affordability, and the need for infrastructure to keep pace with growth and development.</p> <p>Additional comments highlighted requests for clearer communication regarding rate rebates, improved maintenance of public spaces, and stronger management of waste and community safety issues. Several respondents also supported increased recreational opportunities and outdoor facilities for older children and young people including suggestions such as a mountain bike jump track in Virginia.</p>
Neither agree nor disagree	6	<p>Number of comments provided: 4</p> <p>Respondents who selected "Neither agree nor disagree" still provided comments highlighting specific concerns and local issues. Feedback included references to infrastructure and transport matters such as Odgers Road and O'Loughlin Road as well as concerns regarding the maintenance, cleanliness and appearance of public spaces in Munno Para.</p> <p>Overall, while these respondents did not express clear agreement or disagreement, the comments suggest a level of caution and a desire for further clarity around infrastructure</p>

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		priorities, local impacts and financial considerations within the Draft ABP.
Somewhat disagree	9	<p>Number of comments provided: 8</p> <p>Respondents who selected “Somewhat disagree” expressed concerns that the Draft ABP does not adequately address current and future infrastructure needs, particularly in relation to roads, traffic and growth management. Feedback from three respondents specifically related to Odgers Road and O’Loughlin Road, describing the proposed short- to medium-term safety improvements as inadequate and calling for full road upgrades and longer-term infrastructure investment.</p> <p>Additional comments highlighted concerns regarding congestion, pedestrian and cycling safety, stormwater management, and perceptions that established communities such as Virginia and Angle Vale are receiving limited investment compared with newer developments. Rates and affordability were also referenced. Several respondents supported a mountain bike dirt jump track initiative in Virginia as part of future planning and investment for the township, while one respondent suggested a swimming centre in Munno Para</p> <p>Overall, feedback from this group reflected frustration regarding infrastructure delivery, long-term planning and Council’s response to growth-related pressures.</p>
Strongly disagree	4	<p>Number of comments: 4</p> <p>All respondents who selected “Strongly disagree” raised concerns relating to Odgers Road and O’Loughlin Road in Virginia. Feedback focused on the absence of road upgrade designs and associated infrastructure improvements within the budget, along with concerns regarding road safety, traffic volumes and the impacts of residential growth.</p> <p>Overall, respondents felt the proposed short- to medium-term safety measures would not adequately address the long-term infrastructure needs of the area.</p>

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4.3.2 Email

Number of email submissions: 8

Community members were also able to provide feedback via email submissions, however these respondents did not indicate an overall level of support or opposition to the Draft Annual Business Plan and Budget. Instead, submissions focused on specific local issues and infrastructure concerns.

Common themes included concerns regarding the condition and maintenance of roads impacted by growth and development, particularly in Angle Vale and along key connector roads such as Curtis Road, Stebonheath Road and Andrews Road. Several comments focused on Main North Road, including concerns regarding congestion, intersection design, the condition and appearance of traffic light infrastructure, and suggestions for improved pedestrian access such as an overpass footbridge. Some respondents also expressed concern that the appearance and maintenance of major road corridors negatively impacts perceptions of the city.

Feedback also raised concerns regarding footpath conditions and accessibility, including requests for improved access around Ironbark Avenue, Craigmore and the Smith Creek Trail shared-use path. Additional feedback included requests for increased parking near Elizabeth North Primary School and concerns regarding future parking availability associated with planned development.

Some submissions related to individual operational or maintenance matters which were considered outside the scope of the consultation and have been referred to the appropriate Council teams for follow-up.

4.3.3 Public hearing

Number of verbal submissions: 3

A public hearing was held on Tuesday 26 May 2026 as part of an Ordinary Council Meeting at the Playford Civic Centre Council Chambers. Community members were invited to make a verbal submission.

Jose Litre – Improved pedestrian and cycling infrastructure to St Columba College

Mr Litre raised concerns regarding safe access to and from St Columba College, Andrews Farm, noting that population growth and increasing student numbers are placing pressure on existing infrastructure. He highlighted safety concerns for children travelling to school,

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including limited safe crossing points and a missing link in the existing shared-use path network. Mr Litre suggested this presents an opportunity to complete the missing link, improving pedestrian and cycling connections between the Brookmont Estate and St Andrews developments and the school. He advocated for safer crossings and improved active transport connections to support students and families.

Peter Seccafien – Odgers Road and O’Loughlin Road, Virginia

Mr Seccafien raised ongoing concerns regarding the safety and condition of Odgers Road and O’Loughlin Road, while acknowledging the proposed interim safety measures outlined in the Draft ABP. He expressed concern that the proposed approach does not provide a long-term solution and requested that funding for detailed road design be included in the budget. Mr Seccafien highlighted issues including increasing traffic volumes, road deterioration, pedestrian safety and continued growth within the area.

Catherine Hunter – Odgers Road and O’Loughlin Road, Virginia

Ms Hunter supported and reinforced the concerns raised by Mr Seccafien, particularly in relation to road safety and the need for long-term infrastructure improvements. She noted that Odgers Road and O’Loughlin Road serve as an important route to local schools and shopping facilities and expressed concerns about the safety of children and families using the corridor. Ms Hunter also highlighted concerns regarding the lack of safe pathways to schools, the effectiveness of existing traffic restrictions, and the potential for traffic conditions to worsen as future development occurs within the Virginia area.

5. What we will do

Feedback received across all engagement platforms has been reviewed, grouped into common themes and summarised in the table below. The table also includes Council’s response to each theme, along with the number of times each suggestion or concern was raised throughout the engagement process.

No.	Community Feedback	Council response
1.	<p>Roads, traffic and growth infrastructure (9 comments)</p> <p>Respondents raised concerns regarding roads, traffic congestion and transport infrastructure across the City of Playford. Several comments focused on roads servicing growth areas, including Curtis Road (3</p>	<p>Council acknowledges community concerns regarding traffic congestion, road capacity and the need for transport infrastructure to keep pace with population growth and development across Playford.</p> <p>Council also acknowledges its role in supporting the State’s housing needs and works with a range of government agencies to achieve a liveable city for our community; this includes</p>

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No.	Community Feedback	Council response
	<p>mentions), Womma Road and roads within Angle Vale and newer developments.</p> <p>Respondents expressed concern that infrastructure delivery is not keeping pace with population growth, resulting in congestion, pressure on existing road networks and concerns regarding road quality and safety.</p>	<p>consistently advocating for the provision of timely infrastructure upgrades to support growth.</p> <p>City of Playford's Transport Strategy 2025, endorsed by Council on 28 October 2025, identifies Curtis Road as the number one transport priority for Council and identifies an action to 'engage with the State Government to deliver a holistic upgrade of the transport network in support of current and future population and employment growth including a fully developed, integrated solution for Curtis Road'.</p> <p>In addition, the Draft ABP identifies the planning, design or upgrade of a number of roads in response to growth. This includes:</p> <ul style="list-style-type: none"> • Frisby Road • Fradd Road • Andrews Road • Curtis Road / Andrews Road intersection
2.	<p>Odgers Road and O'Loughlin Road, Virginia (8 comments)</p> <p>Community feedback highlights strong concern about the safety and condition of Odgers and O'Loughlin Roads at Virginia, with many residents viewing the proposed "short- to medium-term safety improvements" as outlined in the Draft ABP as inadequate. There is frustration that only limited measures are proposed, with a widespread perception that a full upgrade had previously been committed to and was expected to be included within this Draft ABP.</p> <p>Safety is the dominant issue, with reports of frequent near misses, unsafe conditions for pedestrians</p>	<p>The City of Playford is experiencing significant population growth and increasing demand on its transport network. In response, Council developed the Transport Strategy 2025 to guide how the city responds to increasing traffic volumes, ageing infrastructure and the need for upgrades across the broader transport network.</p> <p>Council must deliver this work in a financially sustainable manner while balancing investment across a wide range of transport projects and network priorities.</p> <p>While Odgers and O'Loughlin Roads remain priority projects, there are other transport projects across the network currently assessed as higher priority based on broader network demand, growth and safety considerations.</p> <p>The Draft ABP includes the implementation of short- to medium-term safety improvements for Odgers Road and O'Loughlin Road, Virginia, to be developed in consultation with the</p>

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No.	Community Feedback	Council response
	<p>and limited ability to walk safely along the road. Residents also raised concerns about narrow road widths, poor drainage and visibility, and increasing traffic on the roads due to neighbouring development.</p> <p>Residents are calling for planning and detailed design of a full road upgrade to be included in the 26/27 ABP.</p>	<p>community. The likely option would be the creation of a one-way street for vehicles to enter Odgers Road from O'Loughlin Road and travel eastbound towards Sophia Street. This will remove opposing vehicle conflicts along the corridor and provide improved operational clarity for road users.</p> <p>This solution could be implemented relatively quickly to improve safety outcomes for the community. In contrast, undertaking detailed design for a future unfunded upgrade does not deliver any short-term safety outcomes to Odgers Road.</p>
3.	<p>Recreation facilities (7 comments)</p> <p>Five respondents raised the idea of a mountain bike dirt jump track initiative in Virginia, describing it as an opportunity to provide older children and teenagers with a safe and active outdoor space to develop skills, socialise and stay physically active.</p> <p>Comments suggested the initiative could provide positive, community-driven recreation opportunities for local young people. One respondent, however, questioned whether this type of facility would provide sufficient benefit to the broader community.</p> <p>An additional comment suggested consideration of a swimming facility within the Munno Para area.</p>	<p>While this proposal is not included in the Draft Annual Business Plan 2026/27, Council acknowledges community interest in the provision of a mountain bike facility to support recreation opportunities for young people.</p> <p>Opportunities for the development of a mountain bike dirt jump track will be explored through open space and recreation planning, including the identification of suitable locations, and considered through future planning processes aligned with community need and strategic priorities.</p> <p>Council currently provides access to a regional aquatic facility, the Aquadome, based in Elizabeth. Benchmarking indicates that regional aquatic centres are designed to service populations of up to approximately 250,000 people, with the Munno Para area falling within the Aquadome's catchment. On this basis, there is currently no identified demand for an additional swimming facility within this precinct. However, Council will continue to monitor community needs as part of ongoing planning.</p>
4.	<p>Footpaths, Accessibility and Active Transport (5 comments)</p>	<p>Several locations identified through the consultation are being addressed through Council's 2026/27 footpath renewal and</p>

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No.	Community Feedback	Council response
	<p>Four respondents raised concerns regarding footpath condition, accessibility and active transport connections across the city. Feedback identified uneven footpaths, damage associated with utility and kerbing works, overgrown verges and steep shared-use path gradients in areas including Ironbark Avenue, Craigmore and Corella Drive, Blakeview.</p> <p>Respondents expressed concerns that existing conditions reduce accessibility and create safety risks for pedestrians, older residents and mobility scooter users. Additional feedback emphasised the need for safer pedestrian and cycling connections across Main North Road, including suggestions for an overpass or underpass, and improved bike access between Angle Vale and the Northern Expressway.</p> <p>One respondent raised concerns regarding incomplete connections and safe pedestrian access to St Columba School, particularly for students travelling from surrounding growth areas.</p>	<p>maintenance programs, including the renewal of the Ironbark Avenue footpath, while other sites raised through the consultation will be assessed.</p> <p>In relation to Corella Drive, Council has previously determined that ongoing maintenance is the preferred approach to protect established street trees rather than undertake full footpath renewal. Community feedback will continue to inform the assessment and prioritisation of future footpath works.</p> <p>The Transport Strategy 2025 includes actions to review and update walking and cycling networks across Playford, with a focus on identifying missing links, improving accessibility, and strengthening connections to key destinations. This work will help inform future Annual Business Plan priorities and support advocacy regarding State-managed corridors such as Main North Road and the Northern Expressway.</p> <p>A School Road Safety Plan for the St Columba School precinct is scheduled to commence September 2026 and will help inform future improvements to pedestrian, cycling and road safety connections in the area.</p>
5.	<p>Rates and financial sustainability (4 comments)</p> <p>Feedback relating to council rates focused on the cost of rates, whether the rating system is fair, and concerns about Council's financial sustainability and debt</p>	<p>Council's Long Term Financial Plan (LTFP) ensures Council can deliver services, maintain assets and achieve its strategic objectives in a financially sustainable manner over the medium to longer term.</p> <p>The LTFP is presented over a 10-year planning horizon and shows that Council's financial</p>

2026/27 Draft Business Plans

What We Heard Report

No.	Community Feedback	Council response
	<p>levels. One respondent questioned the use of property value as the basis for calculating rates, the valuation and appeals process, and whether rates appropriately reflect household use of Council services.</p> <p>Another respondent requested clearer communication regarding available rate rebates and raised concerns about increasing rates alongside infrastructure and growth pressures.</p> <p>One respondent referenced financial sustainability matters identified within the Draft Annual Business Plan and Budget, while another emphasised the importance of ensuring ratepayer funds are used effectively through post-project reviews and lessons learned from completed infrastructure projects, citing the Virginia Main Street upgrade as an example.</p>	<p>performance and sustainability remain strong over the next 10 years.</p> <p>Performance against Council's Sustainability Ratios is generally within target ranges or demonstrates the future financial capacity of Council to deliver important services and infrastructure for our growing community while moderating the rate rise and impact on households and businesses.</p> <p>Rates are determined in accordance with the <i>Local Government Act 1999</i> and are legislatively based on property valuations independently assessed by the Valuer-General.</p> <p>Information regarding rate rebates and concessions is available on Council's website Your rates · City of Playford and through our Customer Contact team on 8256 0333.</p> <p>Council's Project Management Framework includes a post-project review process that assesses project delivery, achievement of project objectives, lessons learned and contractor performance. In addition, Council receives feedback on completed projects through customer requests, stakeholder feedback and correspondence to Elected Members, which helps inform future planning and decision-making.</p>
6.	<p>Main North Road (3 comments)</p> <p>Concerns were raised regarding Main North Road including traffic congestion, intersection design, and the condition and appearance of major road corridors and surrounding infrastructure. Some respondents called for increased advocacy to the State Government regarding upgrades, maintenance and safety improvements.</p>	<p>Main North Road is a State Government-managed corridor and Council continues to advocate for improvements that address community concerns regarding congestion, safety, road condition and network performance.</p>

2026/27 Draft Business Plans

What We Heard Report

No.	Community Feedback	Council response
7.	<p>City Appearance (2 comments)</p> <p>Feedback relating to city appearance focused on the cleanliness, presentation and maintenance of public spaces. Respondents raised concerns regarding litter, broken glass, damage to verges, illegal burnouts, and the overall appearance of streets, parks and footpaths, particularly in the Munno Para area.</p> <p>Comments highlighted the need for increased maintenance, more frequent cleaning of public spaces, improved waste management and community education, and stronger action to address behaviours that negatively impact the appearance and amenity of local neighbourhoods.</p>	<p>Of Council's 25 services, City Maintenance and Waste and Recycling make up around 78% of the total service budget.</p> <p>Council's City Operations Team works to provide safe, clean and accessible public spaces through a range of maintenance programs across parks, reserves, streetscapes and footpaths.</p> <p>Our community is encouraged to report specific maintenance concerns, including litter, damaged verges and illegal dumping, through Council's Online Services request system or by contacting Council on 8256 0333.</p> <p>Council also works in partnership with the Northern Adelaide Waste Management Authority (NAWMA) to deliver waste and recycling education initiatives and provides services such as and free hard-waste disposal.</p> <p>Community feedback helps inform the ongoing review and prioritisation of maintenance activities across the city.</p>
8.	<p>Individual Requests and Feedback (3 comments)</p>	<p>We value this feedback and while it sits outside the immediate scope of the Draft Business Plan consultation, it has been shared with the relevant teams within Council to help guide future planning and service delivery.</p> <p>Residents can also provide feedback at any time by lodging a customer request through Council's Online Services portal or calling Council on (08) 8256 0333.</p>

We would like to thank all community members who took the time to read and respond to Council's Draft Business Plans and documents.

2026/27 Draft Business Plans

What We Heard Report

6. Next steps

This What We Heard Report summarises the feedback received during consultation and will be considered by Council prior to determining whether to adopt the 2026/27 Annual Business Plan and Budget, Long Term Financial Plan, Strategic Asset Management Plan, and Rating and Rate Rebate Policies and Procedures.


Following Council's review of community feedback, we will make every effort to follow up with participants and share an update on the outcome. Updates will also be provided on Council's Engagement Hub page.

2026/27 Draft Business Plans What We Heard Report

7. Appendices

7.1 Engagement Hub – project page

Project Overview



Our Draft Business Plans outline how we'll support our diverse and growing community including delivering 25 services made up of over 200 different activities and investing in new projects and services you have asked us for.

Consultation is open Thursday 30 April - Thursday 28 May 2026.

Your Language

To translate this page into another language, use the 'Select Language' dropdown below. Please note, automatic translations are provided as a guide only and may not be accurate.

Select Language

Document Library

- [Draft Plans and Documents](#) ↓
- [Printable Feedback Form](#) ↓
- [Speaking at Council - A Simple Guide](#) ↓
- [Frequently Asked Questions](#) ↓

Submit Feedback

We encourage our community to read the 2026/27 Draft Business Plans and associated documents before taking the short survey below.

Alternatively you can download a Feedback Form from the document library and drop into Council or mail it to us.

[Submit Your Feedback Here](#)

Consultation Timeline

- Consultation Open - 30 April 2026**

The 28-day public consultation period is open from Thursday 30 April to Thursday 28 May 2026.
- Public Hearing - Tuesday 26 May 2026**

You can share your views on the draft Business Plans in the Playford Civic Centre Council Chambers on Tuesday 26 May 2026. To register your...
- Consultation Close - Thursday 28 May 2026**

The 28-day public consultation period will close midnight, Thursday 28 May 2026.
- Collection of Feedback - from 28 May 2026**

All feedback received will be collated and considered by Council at an Ordinary Council Meeting following the close of the...
- Adoption of the Plans - June 2026**

Following the close of consultation period, Council will consider feedback received before making a final decision at the Ordinary Council Meeting...

Background

About each draft plan/document

Consultation now open Thursday 30 April - Thursday 28 May 2026


We're inviting our community to have a say on Council's 2026/27 Draft Business Plans and Budget. This is your opportunity to share your views on our proposed budget position and the services and priorities that matter most to you. The draft plan builds on previous years and has been carefully developed to align with Council's longer-term plans, ensuring we continue to deliver the services and programs our community knows and values, while supporting a growing city.

The plan focuses on maintaining a strong and sustainable budget and debt position, while continuing to provide the services that support a healthy, safe and well-maintained community.

This consultation is an important and required part of the process, with your feedback to be carefully considered by Council before the plan is finalised and adopted in June 2026.

Draft Plans and documents open for consultation are:

- Draft Annual Business Plan (ABP) 2026/27
- Draft Long Term Financial Plan (LTFP) 2026/27
- Draft Strategic Asset Management Plan (SAM) 2026/27
- Draft Rating Policy and Procedure
- Draft Rate Rebate Policy and Procedure



How to share your views

You can provide your feedback by taking the survey or downloading a hard copy of the survey to return back to us.

Feedback can also be made via a verbal submission, in person, at a Public Hearing to be held in the Playford Civic Centre Council Chambers at 7pm on Tuesday 26 May 2026.

To register your interest, please email connect@playford.sa.gov.au with your contact details or call 8256 0333.

You can also tick 'yes' when asked if you would like to make a verbal submission when you submit your feedback through our online survey. Refer to the 'Speaking at Council - A Simple Guide' for more information.

We look forward to hearing from you.

2026/27 Draft Business Plans

What We Heard Report

7.2 Public notice – The Advertiser

Date: 30 April 2026



**Share your views -
Draft Business Plans 2026/27**

The City of Playford has released the following Draft Business Plans for 2026/27 for public consultation:

- Draft Annual Business Plan and Budget 2026/27
- Draft Long Term Financial Plan 2026/27
- Draft Strategic Asset Management Plan 2026/27
- Draft Rating Policy and Procedure
- Draft Rate Rebate Policy and Procedure

Consultation period:
Thursday 30 April to midnight, Thursday 28 May 2026

How to view the Draft Business Plans and provide your feedback:

- Online: Visit playford.engagementhub.com.au
- In person: View information and collect a hard copy feedback form at Council's Customer Contact locations:
 - Playford Civic Centre, 10 Playford Boulevard, Elizabeth
 - Stretton Centre, 307 Peachey Road, Munno Para
- Email: connected@playford.sa.gov.au
- Post:
Reply Paid
Community Engagement
City of Playford
Playford Operations Centre
12 Bishopstone Road, Davoren Park, SA, 5113
- Verbal submission
Verbal submissions may be made at the Ordinary Council meeting at **7pm on Tuesday 26 May 2026**. To register, contact connected@playford.sa.gov.au or call 8256 0333. You can also indicate your interest in the online feedback form.

For further information, contact Council's Customer Contact Team on 8256 0333.

All feedback will be considered by Council prior to the adoption of the 2026/27 Business Plans.

Written feedback must be submitted by midnight Thursday 28 May 2026 and may be made publicly available, unless specifically requested otherwise.

2026/27 Draft Business Plans

What We Heard Report

7.3 Social media posts

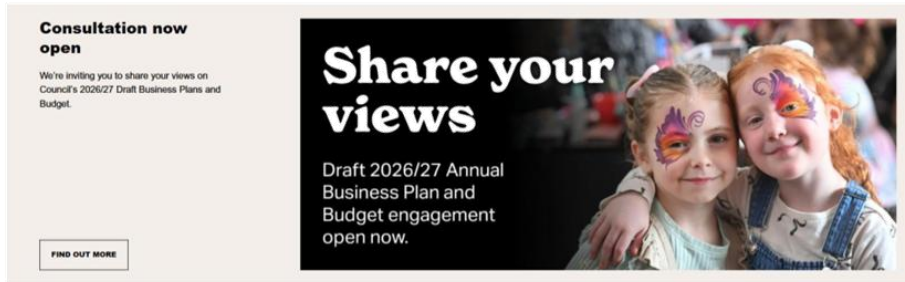
Date: 30 April 2026 – 28 May 2026



2026/27 Draft Business Plans What We Heard Report

7.4 Website promotion


Date: 30 April 2026



2026/27 Draft Business Plans

What We Heard Report

7.5 Feedback form



Feedback Form
2026/27 Draft Business Plans

The 2026/27 Draft Business Plans and Budget outline the key services and projects proposed for the year, as well as how they will be funded.

Consultation is now open until 28 May 2026, and your feedback will help Council finalise the Plans and associated documents.

1. Your suburb _____

2. I have read the Draft 2026/27 Business Plans and associated documents, which include:

- Draft Annual Business Plan (ABP) 2026/27
- Draft Long Term Financial Plan (LTFP) 2026/27
- Draft Strategic Asset Management Plan (SAMMP) 2026/27
- Draft Rating Policy and Procedure
- Draft Rate Rebate Policy and Procedure

Yes - in detail
 Yes - only the parts that interest me
 No - I have not read the draft plans/documents


3. How strongly you agree with the following statement

I am supportive of Council's Draft 2026/27 Business Plans and associated documents

Strongly agree
 Somewhat agree
 Neither agree nor disagree
 Somewhat disagree
 Strongly disagree

4. Do you have any additional feedback on the Draft 2026/27 Business Plans and associated documents?

1



Feedback Form
2026/27 Draft Business Plans

5. Would you like to make a verbal submission of your feedback at a Public Hearing to be held in the Playford Civic Centre Council Chambers at 7pm on **Tuesday 26 May 2026**? Your submission may go up to a maximum of 5 minutes

6. Yes - please leave your details directly below
 No

Name: _____
Phone: _____
Email: _____

7. Would you like your written feedback to remain anonymous?
 Yes
 No

8. Want to be kept up to date on this project and future engagements? Leave your details below:

Yes
 No

Name: _____
Phone: _____
Email: _____

Thank you for taking the time to share your thoughts – we appreciate it!

How to submit this form:

- Drop off: Playford Civic Centre or Stettin Centre customer contact desks
- Post: Attn: Community Engagement Officer – Draft Business Plans, 12 Bishopstone Road, Davoren Park SA 5113
- Email: connected@playford.sa.gov.au

2

5.2 ADOPTION OF THE 2026/27 LONG TERM FINANCIAL PLAN

Responsible Executive Manager : Luke Culhane

Report Author : Iolanda Calabrese

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

Attachments : 1 [↓](#). 2026/27 Long Term Financial Plan

PURPOSE

The purpose of this report is for Council to adopt the 2026/27 Long Term Financial Plan (Attachment 1).

STAFF RECOMMENDATION

1. In accordance with Section 122 of the *Local Government Act 1999*, Council adopts the 2026/27 Long Term Financial Plan (Attachment 1).
2. Council authorise the Chief Executive Officer to make further minor amendments to the 2026/27 Long Term Financial Plan (Attachment 1) that do not alter the intent of the Plan.

EXECUTIVE SUMMARY

The Draft 2026/27 Long Term Financial Plan was endorsed for public consultation at the Ordinary Council meeting on 28 April 2026 as per (Resolution 6549) below:

1. *Council endorse the Draft 2026/27 Annual Business Plan and Budget (Attachment 1), Draft 2026/27 Long Term Financial Plan (Attachment 2) and Draft 2026/27 Strategic Asset Management Plan (Attachment 3) for the purposes of public consultation, to be undertaken from Thursday 30 April 2026 to Thursday 28 May 2026.*
2. *Council authorise the Chief Executive Officer to make further minor amendments to the Draft 2026/27 Annual Business Plan and Budget (Attachment 1), Draft 2026/27 Long Term Financial Plan (Attachment 2) and Draft 2026/27 Strategic Asset Management Plan (Attachment 3) that do not alter the intent of the documents.*

A 28-day public consultation took place in accordance with the *Local Government Act 1999* (the Act) and the City of Playford Community Engagement Policy. The Draft Long Term Financial Plan and feedback forms were made available online, at Council's Customer Contact locations and a public hearing was held on Tuesday 26 May 2026.

Changes were made to the 2026/27 budget to reflect information available since the Draft relating to updated growth rate revenue.

1. BACKGROUND

- 1.1 The 10-year Long Term Financial Plan sets the high-level financial parameters that guide the development of service levels, revenue levels and budgets in line with long term strategies and objectives in a financially sustainable manner.
- 1.2 To achieve financial sustainability the 2026/27 Long Term Financial Plan takes the current financial position and builds on this with future information based on the:
 - Strategic Asset Management Plan
 - Strategic Plan
 - Desired future services and service levels
 - Future rating strategies
 - Expected changes in service provision costs
 - Anticipated growth of the city
 - Continuous improvement initiatives.
- 1.3 A verbal submission was made at the 28 April 2026 Ordinary Council Meeting by the Chair of the Corporate Governance Committee, offering support for the following:
 - Methodology employed
 - Assumptions adopted
 - Adopted ratios and targets; and
 - Continued but prudent use of debt.

2. RELEVANCE TO STRATEGIC PLAN

The 2026/27 Long Term Financial Plan (Attachment 1) has been developed in-line with the decision-making filters and themes in Council's Strategic Plan 2025-2028 – Building stronger foundations and connecting our people.

3. PUBLIC CONSULTATION

Under Section 122 and Section 123 of the Act, Council must adopt a process or processes to ensure that members of the public are given a reasonable opportunity to be involved in the development and review of its Strategic Management Plans. This also extends to Council's Rating and Rate Rebate Policy and Procedure. Specifically, the Act requires Council to make its Annual Business Plan and Budget available for public consultation for a period of not less than 21 days.

The City of Playford Community Engagement Procedure states that any legislatively required consultation will run for a period of 28 days. The Draft 2026/27 Annual Business Plan and Budget, 2026/27 Rating Policy and Procedure and 2026/27 Rate Rebate Policy and

Procedure were released for a public consultation period from Thursday 30 April 2026 to Thursday 28 May 2026.

The Draft 2026/27 Long Term Financial Plan was also made available for feedback during this period, and a public hearing was held during Council's Ordinary Council Meeting on Tuesday 26 May 2026.

4. DISCUSSION

4.1 40 Feedback forms and eight (8) emails were received during the consultation period. Three (3) verbal submissions were made at the Public Hearing on Tuesday 26 May. A summary of this feedback is outlined in the Adoption of the 2026/27 Annual Business Plan and Budget report.

4.2 The following amendments have been made to the Long-Term Financial Plan:

4.2.1 Updated rate revenue from growth in the number of rateable properties has been added as a result of the most recent data from the Valuer General becoming available.

5. OPTIONS

Recommendation

1. In accordance with Section 122 of the *Local Government Act 1999*, Council adopts the 2026/27 Long Term Financial Plan (Attachment 1).
2. Council authorise the Chief Executive Officer to make further minor amendments to the 2026/27 Long Term Financial Plan (Attachment 1) that do not alter the intent of the Plan.

Option 2

1. The Chief Executive Officer prepare and present to the Council for its consideration at a future meeting a Long Term Financial Plan for 2026/27 based on the City of Playford 2026/27 Long Term Financial Plan attached to this report and incorporating the following amendments and such other amendments as the Chief Executive Officer considers necessary or appropriate:

- _____
- _____
- _____

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

The recommendation presented to Council ensures legislative requirements are met with respect to the Long Term Financial Plan and that the 2026/27 Long Term Financial Plan (Attachment 1) reflects the documents that underwent public consultation.

The 2026/27 Long Term Financial Plan (Attachment 1) ensures Council can deliver services, maintain assets and achieve its strategic objectives in a financially sustainable manner.

Risk Appetite

Regulatory Compliance

Council has zero tolerance for non-compliance with applicable legislation including but not limited to: the Local Government Act 1999; Independent Commission Against Corruption Act 2012; Work Health and Safety Act 2012; Environment Protection Act 1993; Planning, Development and Infrastructure Act 2016; Equal Opportunity Act 1984; Return to Work Act 2014; and Public Consultation legislation.

This decision will ensure compliance with the relevant legislation.

6.1.2 Financial Implications

The 2026/27 Long Term Financial Plan (Attachment 1) outlines the financial implications over the 10 years of the plan.

6.2 Option 2 Analysis

6.2.1 Analysis & Implications of Option 2

This option provides Council with the opportunity to make more significant amendments to the 2026/27 Long Term Financial Plan. Depending on the nature of any amendments the documents may need to be re-written, and a report prepared prior to being presented to Council for their consideration at a future meeting.

6.2.2 Financial Implications

The financial implications will be dependent on the nature of any changes proposed to the 2026/27 Long Term Financial Plan (Attachment 1).



City of Playford

Long Term Financial Plan

2026/27



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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Long Term Financial Plan

About This Document

What is a Long Term Financial Plan?

The City of Playford Long Term Financial Plan (LTFP) expresses, in financial terms, the activities that Council proposes to undertake in order to deliver its strategic objectives over the medium to long term.

The LTFP includes 10 years of financial projections. Most importantly, it includes information on how Council is performing against a set of financial sustainability indicators.

The LTFP is a projection based on the most current available information. In making these projections it is necessary to make assumptions. These assumptions are frequently reviewed and updated when necessary.

The financial projections contained within the LTFP are an indication of Council's direction and financial capacity, rather than a prediction of its future financial performance and position. The LTFP should be viewed as a tool to encourage long-term thinking about the impact today's decisions have on Council's future financial sustainability.

Why Do We Have a LTFP?

While Council is required under legislation to produce an LTFP, it is more than a compliance exercise. Council uses the LTFP to assess the long-term impacts of its decisions. It provides clarity on the long-term financial implications of current decisions to assist with responsible resource management now, and into the future.

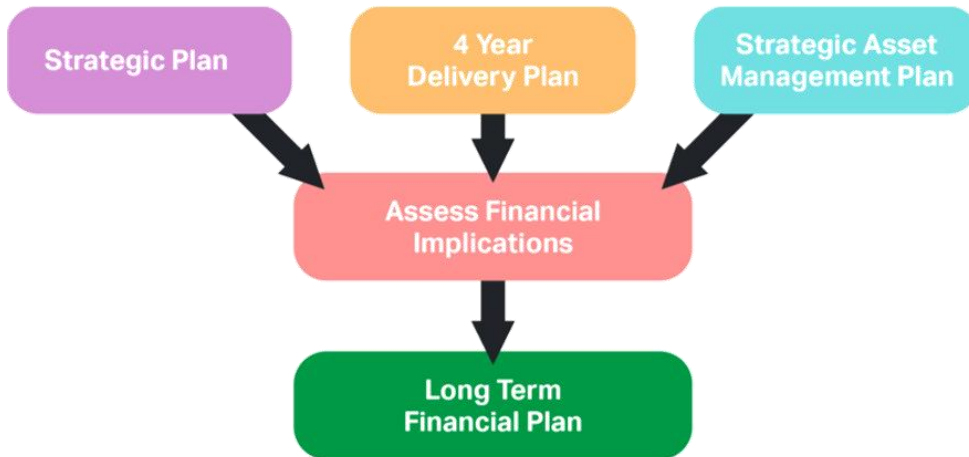
The LTFP is also used as a performance report for financial sustainability. By ensuring we stay within targets outlined in the LTFP over the medium to long term, it provides assurance that Council is adhering to its Finance Strategy and is using money wisely.

Every four years the LTFP is provided for review to the Essential Services Commission of South Australia as part of the Rates Oversight Scheme. City of Playford's 2023/24 LTFP was reviewed in September 2023.

How is It Developed and Reviewed?

When developing our Strategic Plan, Annual Business Plan and Strategic Asset Management Plan, Council assesses the financial implications of each objective, investment, or new service. We take these individual financial implications and build them into long term projections.


Long Term Financial Plan



Key factors are taken into consideration when building long-term projections, including inflationary pressures, interest rates, cost pressures and market conditions. Since these factors continually change, the LTFP is reviewed annually to ensure the resulting financial information remains robust. We run the process in line with the annual budget cycle, taking new projects or Council approved services into consideration.

The 2026/27 LTFP

This year's plan continues to support council's finance strategy to ensure long term financial sustainability. Each year council needs to manage the financial challenges of a growing community that have long-term financial implications. This plan provides information on those challenges and explains the strategies for managing them while maintaining Council's focus on financial sustainability, fairness and equity.



The Long Term Financial Plan ensures Council can deliver services, maintain assets and achieve its strategic objectives in a financially sustainable manner.

CEO Financial Sustainability Report



From the CEO



The City of Playford adopts a holistic and proactive approach to financial management. The management of operating results, debt and asset growth is integrated into strategic planning, asset management planning and long-term financial plans as well as the day-to-day activities of the Organisation.

Our Long Term Financial Plan (LTFP) demonstrates that Council can deliver its existing services, maintain assets, introduce new programs and achieve its strategic objectives in a financially sustainable manner over the medium to longer term.

Council continues to face some challenges that would have the potential to impact on our long-term financial position if we did not retain our proactive focus on financial sustainability.

A Growing Community

We are South Australia's fastest growing council, and we can now expect on average 10 new people a day to call Playford home until 2046. That's ten more people each day who are out on our roads, using our parks and accessing our services.

While growth provides great opportunity to improve lifestyle and services in our community, servicing the new suburbs and residents puts increasing demand on Council resources. Financial sustainability is key to ensuring Council can continue to effectively manage growth for the benefit of its existing community and for those generations to come.

A Growing Asset Base

Council is responsible for building, maintaining and renewing community infrastructure. It is essential to have a strong Finance Strategy and responsible financial management so Council can fund ongoing asset management and build new infrastructure in line with community needs. This is especially true for the City of Playford as we balance investment in new infrastructure for growth areas with maintaining our existing community assets.

The LTFP includes our investment in new projects and services and renewal work for 2026/27, as detailed in our Annual Business Plan, and estimates the future investment across the life of our plans. Our proposals for future investment have been informed by our four-year delivery plan which incorporates an understanding of our community's needs, our Strategic Asset Management Plan, a detailed assessment of our capacity to deliver multiple infrastructure projects, and an assessment of potential funding pathways. This enables us to plan for infrastructure investment over the longer term and understand the financial impact of those plans. We will continue to work with our community to refine the future scope of those projects.

Council's asset base continues to increase each year as a result of our capital program, and also from assets contributed to Council from new developments and from revaluation of existing assets. A growing asset base enables delivery of services to our growing community, but this also presents long-term financial implications which needs to be managed responsibly.

Rising Costs

Like much of the community, local government also faces rising costs and inflationary pressures. The LTFP has been prepared against this backdrop. Many of these cost pressures are outside Council's control, such as inflation, the increasing cost of waste and increased costs for animal management. This means that the cost of providing the same services in 2026/27 will be higher than last year.

CEO Financial Sustainability Report



The Consumer Price Index (CPI), Wage Price Index (WPI) and interest rates are important assumptions used in long-term financial projections. These indices have changed since 2025/26 and are forecast to continue to change over the life of this Plan.

To maintain long-term financial sustainability, we need to fund the increased costs to deliver our services. To minimise the impact for our ratepayers, we have worked diligently to reduce the impact of these costs wherever possible and have only factored in inflationary pressures where absolutely necessary.

Our Commitment to Financial Sustainability

Financial sustainability, in line with Council's Finance Strategy, has been a focus in the development of this Plan, ensuring Council has the means to fund the services and projects it provides to the community now and into the future.

When considering financial sustainability, we reference our operating and structural position. The difference between these terms is explained below:

The **operating position** shows Council's income compared to the operating costs required to deliver services to the community. Where income exceeds expenses, Council would be in an operating surplus, and where income is less than expenses, Council would be in an operating deficit.

The **structural position** reflects our operating position, **without** the inclusion of once-off grants and developer contributions, which are committed to be spent in future years. They do not form part of our ongoing sustainable base budget for delivering day to day services in any given financial year.

Maintaining operating and structural surplus positions over the long term ensures Council can meet current and long-term commitments and be financially sustainable. We monitor our budgets and our performance against an operating surplus ratio and a structural surplus ratio against target ranges endorsed by Council.

Funding Plan

The *Local Government Act 1999* requires the LTFP to include a Funding Plan that outlines Council's approach to funding services and infrastructure, sets out the Council's projected total revenue and outlines the intended sources of that revenue.

Our Statement of Comprehensive Income (included at page 37) provides details of projected total revenue and the sources of that revenue. Further, the Annual Business Plan articulates how growth, continuous improvement savings and a general rate rise are all contributing to fund the increased costs of delivering services to our community.

ESCOSA

On 30 April 2022, amendments to the *Local Government Act 1999* came into operation and introduced an advisory scheme that aims to give ratepayers confidence that the rates they pay are set at the level necessary for their council to provide the services they value. The Essential Services Commission SA (ESCOSA) is the advisory body. The State's 68 councils are subject to the scheme.

The 68 councils were allocated across four tranches to be reviewed over a four-year cycle.

The ESCOSA advice relates to the appropriateness of councils' long-term financial plans, infrastructure and asset management plans and revenue sources as outlined in funding plans. It is

CEO Financial Sustainability Report



an advisory scheme, identifying both risks and areas of good practice for councils to consider, with decision making remaining with councils.

The City of Playford was allocated to tranche two and ESCOSA completed the review process during 2023/24.

ESCOSA found that Playford's current and projected financial performance is sustainable.

The final report was published and released on the 28 February 2024 and can be found at <https://www.escosa.sa.gov.au/advice/advice-to-local-government>

Summary

It is pleasing to see Council's financial performance and sustainability remain strong over the coming 10 years. Performance against Council's Sustainability Ratios is generally within target ranges, or demonstrates the future financial capacity of Council, to deliver important services and infrastructure for our growing community whilst moderating the rate rise and impact on households and businesses.

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, 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, which 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*

Finance Strategy

Council's Finance Strategy is focused on achieving a long-term financial position that is able to support delivery of planned services, manage debt and support and promote the growth of the city.



Rapid response team at Craigmore.

Finance Strategy



Finance Strategy

Council's Finance Strategy is focused on achieving a long-term financial position that supports the delivery of planned services, manages debt and supports growth of the city.

LTFP modelling provides a high-level budget framework to guide us in understanding the future impact of decisions we make today. It assumes that Council will continue to use debt as a mechanism for funding new assets, ensuring intergenerational equity.

The Finance Strategy is based on key parameters regarding sustainability and is used as a guiding principle for assessing the financial impact of all decisions. These principles are:

- Surplus
- Debt management
- Managing asset and service growth.

Operating and Structural Position

When considering our financial sustainability, we reference our operating and structural position. The difference between these terms is explained below:

The **operating position** shows Council's income compared to the operating costs required to deliver services to the community. Where income exceeds expenses, Council would be in an operating surplus and where income is less than expenses, Council would be in an operating deficit.

The **structural position** reflects our operating position, **without** the inclusion of once-off grants and developer contributions. Grants and developer contributions are committed to be spent in future years. They do not form part of our ongoing sustainable base budget for delivering day-to-day services in any given financial year.

Maintaining operating and structural surplus positions over the long term ensures Council can meet current and long-term commitments and be financially sustainable.

Managing Asset and Service Growth

Council is responsible for ensuring that its assets and services are made available to the community in an equitable and sustainable manner, over generations. This means understanding the purpose of the asset or service and the benefits to the community. This dictates the funding pathway required to appropriately manage any associated debt.


Our Finance Strategy underpins our decision-making process and allows Council to deliver financial sustainability for the benefit of the Playford community.

Debt Management

To support a growing community, Council borrows money to invest in the growth of the city. Good debt management ensures we minimise the cost to the community of holding the debt, and that the pathways to repay that debt deliver intergenerational equity – the idea that all ratepayers who benefit from the assets or services contribute to funding those assets and services.

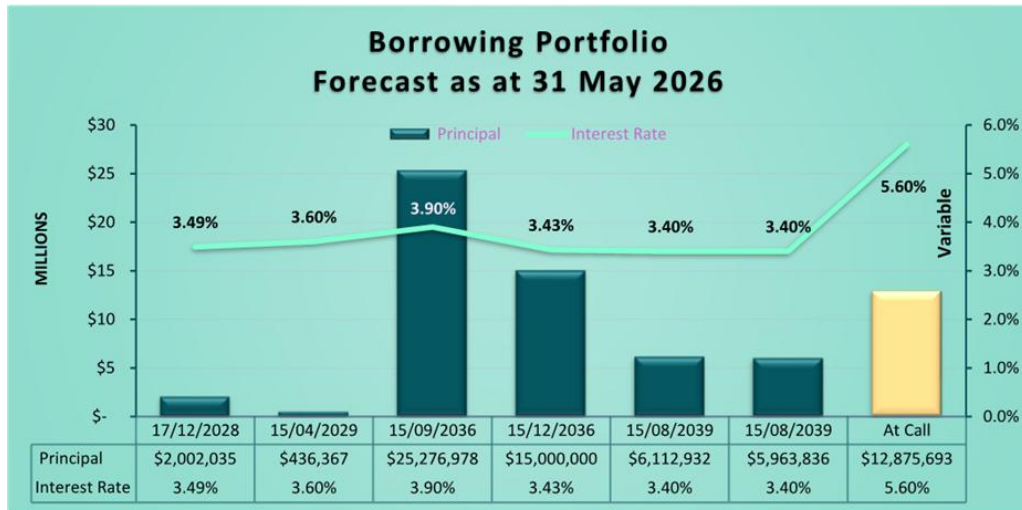
Council structures its overall portfolio of borrowings and investments to balance interest costs with the risk of interest rate changes. Council considers cost effectiveness, risk management and flexibility and interest expense ratio when making these decisions.

Finance Strategy



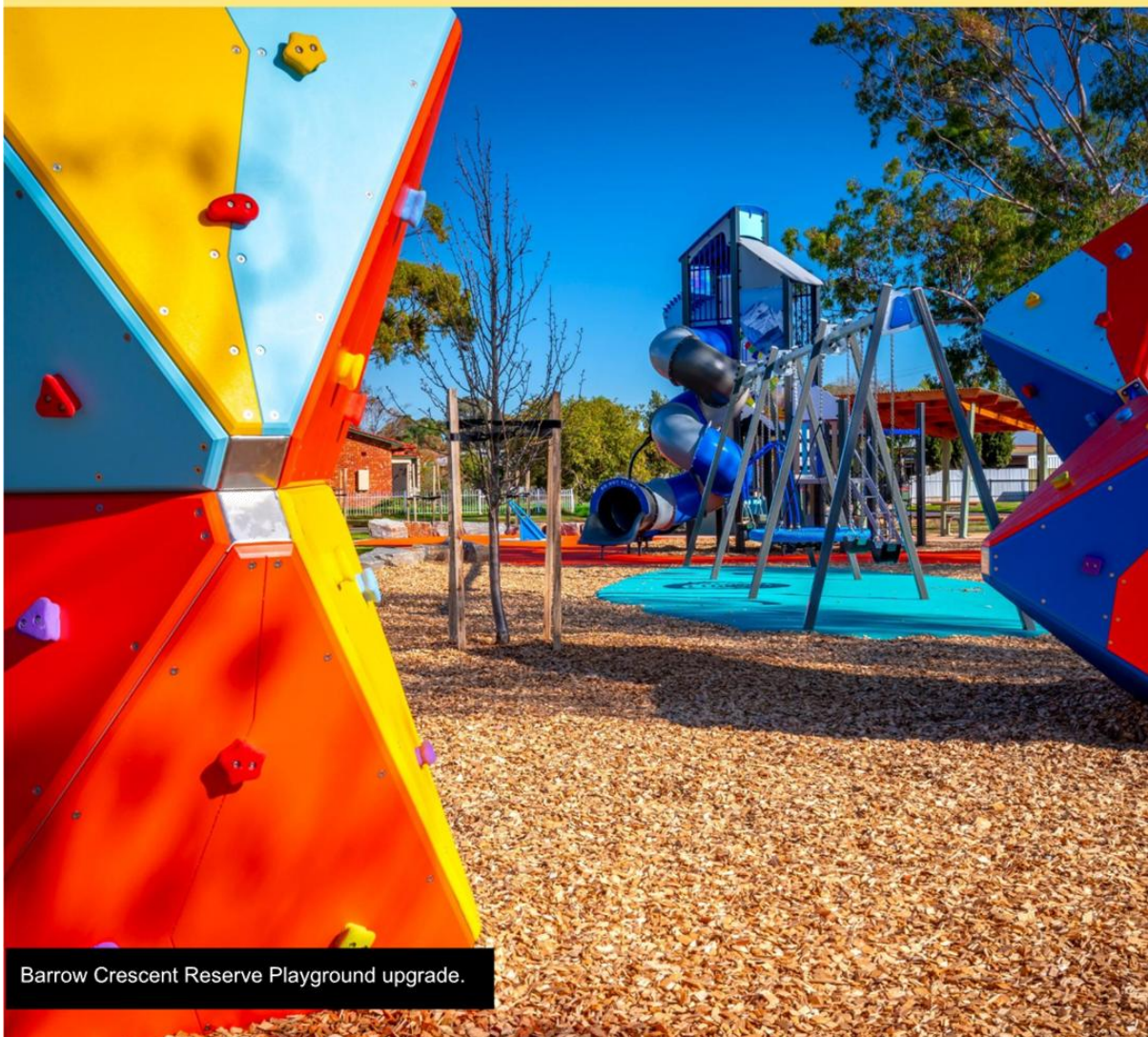
Council adopts the guidance of the LGA 'Financial Sustainability Information Paper No. 15: Treasury Management', which identifies best practice as having at least 30% of borrowings with a fixed interest rate and at least 30% with a variable interest rate.

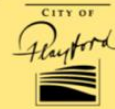
Good treasury management practices ensure sufficient cash flow is available to meet council deliverables with the most appropriate interest cost that supports a risk averse appetite.



Asset Management

Council is responsible for building, maintaining and renewing community infrastructure. It has a strong finance strategy in order to fund the ongoing management of existing assets as well as the development of new assets when required.





Asset Management

Asset Management

Asset Management is a comprehensive process which ensures Council is managing its infrastructure and other assets to an agreed service standard.

Asset Management considers all stages of the asset lifecycle including:

- Acquisition (referred to below as New Projects and Services)
- Renewal (referred to below as Strategic Asset Management Plan)
- Operations and Maintenance
- Disposal.

New Projects and Services

Year one of this LTFP includes \$13.3M of capital expenditure to fund newly initiated infrastructure and services. Refer to the 2026/27 Annual Business Plan for further details.

New capital expenditure from year two onwards is an estimate based on the average of the current year forecast and the previous two years' actual capital project delivery. We will continue to work with our community to refine the exact nature of these projects each year in line with community needs.

Strategic Asset Management Plan

The Strategic Asset Management Plan (SAMP) provides information on the state of the Council's assets and the associated renewal and replacement program. The LTFP contains the financial forecast for the 10-year SAMP, ensuring Council has full visibility of the financial impacts of renewing its assets. The renewal program is funded through Council's cash operating surplus, generated through rate revenue. This is the financially responsible funding pathway for renewal of assets and ensures that we continue to deliver the services we have always delivered.

The LTFP shows that the City of Playford has a fully funded asset renewal program.

Council's rolling 10-year renewal program is updated annually with the latest asset data including predicted remaining life and asset condition. This identifies the timing of asset replacement and, in combination with the LTFP, demonstrates how asset renewal can be achieved in a financially sustainable manner.

Costs associated with Council's assets form a significant part of Council's operating costs. Depreciation alone accounts for an average of 27% of the Council's annual operating budget over the 10-year plan. Once the cost of maintaining and operating these assets is factored in, this number becomes significantly higher.

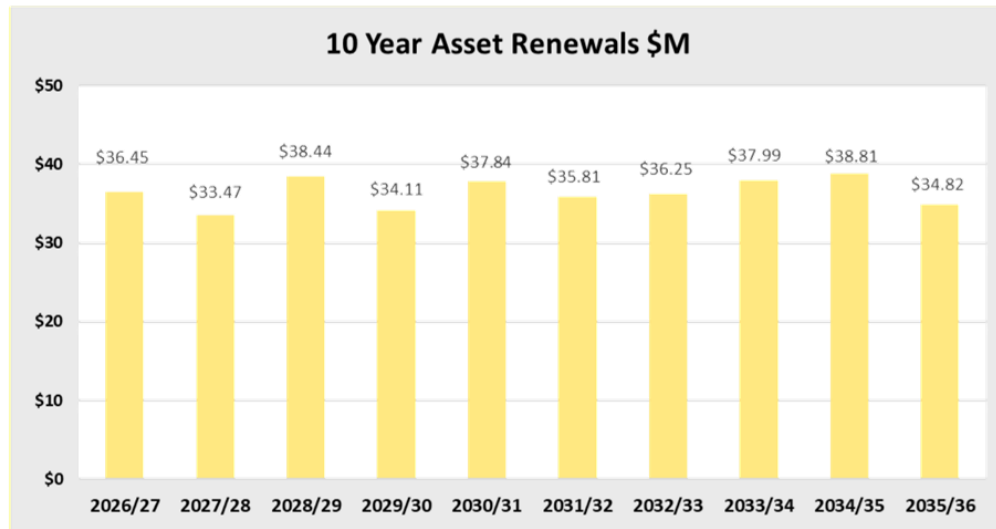
Changes to the lifecycle estimates, particularly the cost of asset renewal, can have a significant impact on this Plan.

The LTFP includes \$36.4M in 2026/27 for asset renewal. Renewal amounts for years 2-10 range from \$33.5M to \$38.8M depending on the age, condition and type of asset.

Asset Management



The LTFP includes \$364.0M in asset renewal over 10 years:



Revaluation of Assets

In 2025/26, Council undertook its annual revaluation of its existing assets. Annual revaluations are a legislative requirement, with external independent review also required every five years (maximum). The key underlying principle aims to provide a more accurate representation of an asset's value by taking into account changes in market conditions, supply and demand, technological advancements, or any other factors that may impact its worth.

The outcome of the revaluation resulted in an uplift in the value of Council's assets which in turn leads to additional depreciation expenditure.

Key Assumptions

In making projections in the Long Term Financial Plan, Council makes a series of assumptions. These assumptions are made based on the best information known at the time.



Aerial view of Dwight Reserve North, Elizabeth Downs.

Key Assumptions



Key Assumptions

A number of assumptions underpin this LTFP in regard to:

- Service Levels/Delivery
- Cost Drivers
- Rate Revenue
- Growth
- Grants
- Investment Decisions
- Repurposing of Assets

Further detail on each of these assumptions is outlined below.

Service Levels/Delivery

The City of Playford provides a wide range of services and programs to our community. Each service has a Service Standard to ensure we are meeting our community's needs. The LTFP assumes Council will continue to provide existing services at the current service levels except where Council proposes a change to our service delivery.

Commencing from 2026/27 Council will introduce two new service increases.

Community Support and Grant Program

An expanded Financial Support Program will offer financial support to eligible local community organisations with a project that aims to increase social inclusion and participation and promote health and wellbeing outcomes for Playford residents. This may include start-up funding, financial support for day-to-day operations of a service, or funding for a new program within a current service.

Access and Inclusion Services

A funding increase for these services ensures the ongoing delivery, as well as broader community access, for Council's access and inclusion programs including:

- Positive Futures Expo
- International Day of People with Disability – Celebration of Ability
- B Bops monthly disco
- Club Unity monthly disco

Cost Drivers

Several indices were used as cost drivers in preparing this Plan:

- Consumer Price Index (CPI)
- Estimates for wage escalation (Enterprise Agreement and WPI)
- Interest Rates

Using these indices shows the effect of inflationary pressures and economic conditions over time. Council will continue to closely monitor inflation forecasts, as projected inflation is likely higher in the short term before it returns to the longer-term average. Future LTFP documents will incorporate the latest inflationary estimates.

Key Assumptions



CPI is only applied to non-salary expenditure lines where the inflationary impact is unavoidable in the provision of Council services and to years 2-10 for asset revaluation. Council applies CPI sourced from the Australian Bureau of Statistics December 2025 release of 3.30%. The inflation index applied in the LTFP represents an increase from the inflation assumption adopted in the 2025/26 plan for 2026/27 of 2.71%.

Years 2-10 are based on the Deloitte Forecast Economics December 2025 Release with CPI reverting to more historic values of between 2.50% and 2.66% for the remainder of the Plan.

For salaries, year 1 of this Plan is based on an estimate of 4.0% reflecting the executed Enterprise Agreement. Years 2-10 are based on the WPI from the Deloitte Forecast Economics December 2025 release of between 3.05% and 3.22% per annum.

Interest costs are based on projected debt levels. Existing interest rates are applied to fixed debt. The Deloitte Access Economics Business Outlook rates are applied to variable debt in years 1-10.

The table below summarises the indices included in the LTFP.

Driver	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	36/37
Consumer Price Index	3.30%	2.58%	2.60%	2.50%	2.54%	2.65%	2.66%	2.63%	2.62%	2.61%
Enterprise Agreement/Wage Price Index	4.00%	3.22%	3.18%	3.11%	3.12%	3.15%	3.12%	3.05%	3.12%	3.21%
Interest Rates – variable	4.89%	4.35%	4.02%	3.80%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%

Rate Revenue

The City of Playford's Rating Policy is applied consistently across the LTFP.

Year 1 of this Plan realises a rate revenue increase of 3.5% based on a forecasted structural surplus ratio (the operating surplus when adjusted for once-off grants or events) of 0.5% in 2026/27. This forecasted structural surplus is below the Council-endorsed target range, to absorb the impact of increased depreciation arising from the 2025/26 asset revaluation.

For years 2-10, Council has set annual rate revenue increases at the level required to meet a 1.0% structural surplus ratio, at the lower end of the target range resolved by Council. This rating approach is in line with Council's desire to remain financially sustainable over the medium to longer term whilst covering cost pressures.

To ensure a structural surplus over the life of the Plan and the ability to deliver new projects consistent with historic levels the rate increase for years 2-10 of the Plan averages 2.87%.

Growth

Growth assumptions are based on development approvals and expected rates of land release, as well as consideration of the State Government's 30-Year Plan for Greater Adelaide.

The rate of growth of the city has several financial impacts, including:

- Developer contributions recorded as revenue in the income statement in accordance with accounting standards whilst the funds are being used for the construction of capital infrastructure (often in later years).

Key Assumptions



- Additional rate revenue resulting from new residents/businesses and additional expenditures to provide services to those ratepayers.
- The value of assets increasing significantly over time, with infrastructure such as roads, footpaths and parks being donated to Council from developers once construction is complete.
- Maintenance costs to service and replace these large amounts of infrastructure placing an increasing financial pressure on Council's budget.

The LTFP ensures Council is not reliant on growth to maintain a strong sustainable financial position. For year 2, residential growth is assumed at 1,800 new dwellings, with the rate of residential growth expected to remain at the same level over the remaining 8 years. The LTFP assumes residential rates revenue growth and associated costs to service the growth of between \$4.3M and \$5.7M per year over the next 10 years.

Council is party to a number of Infrastructure Deeds Agreements with landowners and the State Government for the expansion of the Virginia and Angle Vale townships and the Playford North Extension area. Council also receives developer contributions associated with the developments. These Deed Agreements and developer contributions ensure roads, drainage, parks and community buildings will be constructed to support the growth of new dwellings over the next 20 years. Estimates in the LTFP are an estimate based on development activity and historic trends.

Grants

Council receives significant revenue through Federal Government Financial Assistance Grants (FA Grants). The Australian Accounting Standards require disclosure of these grants as income in the year they are received. Despite recent occasions whereby payments have been paid in advance, the LTFP assumes that these funds will all be paid in the year to which they relate. This provides consistency and comparability of financial performance over the life of the Plan and removes the impact of timing variability caused by these prepayments.

In addition to FA Grants, Council has included a number of other grants in the LTFP. These include Roads to Recovery and Local Roads and Community Infrastructure grants. The LTFP assumes that a level of grant funding will continue, adjusted for known once-off occurrences.

Cost Savings

Council's focus on continuous improvement has resulted in savings of over \$19.4M since 2011, including \$1.0M as part of the 2026/27 budget process.

The savings have either been:

- allocated to services to reduce the rate burden of providing new services and assets to the community
- or
- used to ensure that Council is operating within its means and not using debt to fund its operations.

Investment Decisions

Investment decisions relate to projects or services requiring an upfront capital outlay with an expected future financial return. The investments are intended to be self-funded over time, which in turn allows Council to bring new services to the community without a rate increase. Investment decisions produce substantial benefits to the community, such as:

Key Assumptions



- relief on the pressure to raise rates as investments generate a broadening of our rate base
- new services to the community
- future positive financial returns
- equity across generations.

The investment decision included in the LTFP centres on the development of the CBD. Only projects where there is a legal commitment are included.

Repurposing of Assets

A key direction in our Finance Strategy is the elimination of historic debt incurred to fund deficits (bad debt) through the repurposing of assets. This strategy identifies Council-owned properties that are surplus to community requirements. The identified assets will be disposed of, and the proceeds used to reduce debt, and the property may contribute to an increase in rate revenue. The increased rate revenue will in turn reduce bad debt through increased operating surpluses.

Proposed asset disposals are only included in the LTFP when there is a high level of certainty associated with the disposal.

The key outcome of this strategy is to improve Council's debt profile by removing the legacy debt created by years of operating deficits. Council will focus on delivering a financially sustainable budget by utilising debt to achieve intergenerational equity and reduce future rate rises and impacts on households. This strategy is more about debt management than debt reduction.

Risks

While the Long Term Financial Plan is based on the latest available information, it is a predictive document and subject to certain risks.



Argana Park oval, Elizabeth Downs

Risks



Risks

The following section highlights risks to Council's long-term financial position. The analysis focuses on those risks that have the highest sensitivity to movement.

Delivering on the LTFP's ten-year targets is subject to certain inherent risks and influences, including:

- unforeseen economic changes or circumstances
- unforeseen political changes or circumstances
- market conditions and cost pressures.

Service Delivery

Any changes to service levels in response to community expectations and needs, legislative requirements or changing economic conditions are managed via the annual business planning process.

Council's ability to respond to such financial pressures cannot be absorbed into current budgets without adversely impacting current service standards. As such these pressures create a direct cost impact for the community.

Indexation

CPI is regarded as Australia's key measure of household inflation, designed to provide a general measure of the cost of living. Assumptions about future CPI movements are based on data projected by Deloitte Access Economics. However, forecast CPI rates are subject to change as economic conditions change. The past 12 months have demonstrated a 1.35% increase in 2026/27 inflation forecast using the same index.

Movement in CPI affects rate increases, expenditure on services and asset replacement costs. As the cost of doing business increases, Council's costs increase, as does the need to ensure financial sustainability.

Council will continue to monitor the long-term implications of inflationary pressures to ensure ongoing financial sustainability.

Interest Rates

Movements in interest rates have the potential to substantially affect the future forecast financial position of the LTFP. Interest rate impacts are closely monitored and managed through Council's treasury management practices. The mix of variable and fixed interest debt facilities are considered in conjunction with the treasury management policy to minimise the impact of interest rate changes.

Risks



Sensitivity Analysis

The table below summarises the potential impact to Council's operating expenditure over the 10-year LTFP as a result of a 1% increase in each index, each year. There are significant impacts to Council's operating expenditure which would have to be funded via rates or other revenue.

Index	10-year Impact Operating Expenditure
Interest Rates	Increase of \$3.5M
CPI	Increase of \$64.0M
WPI	Increase of \$36.3M

Investment Decisions

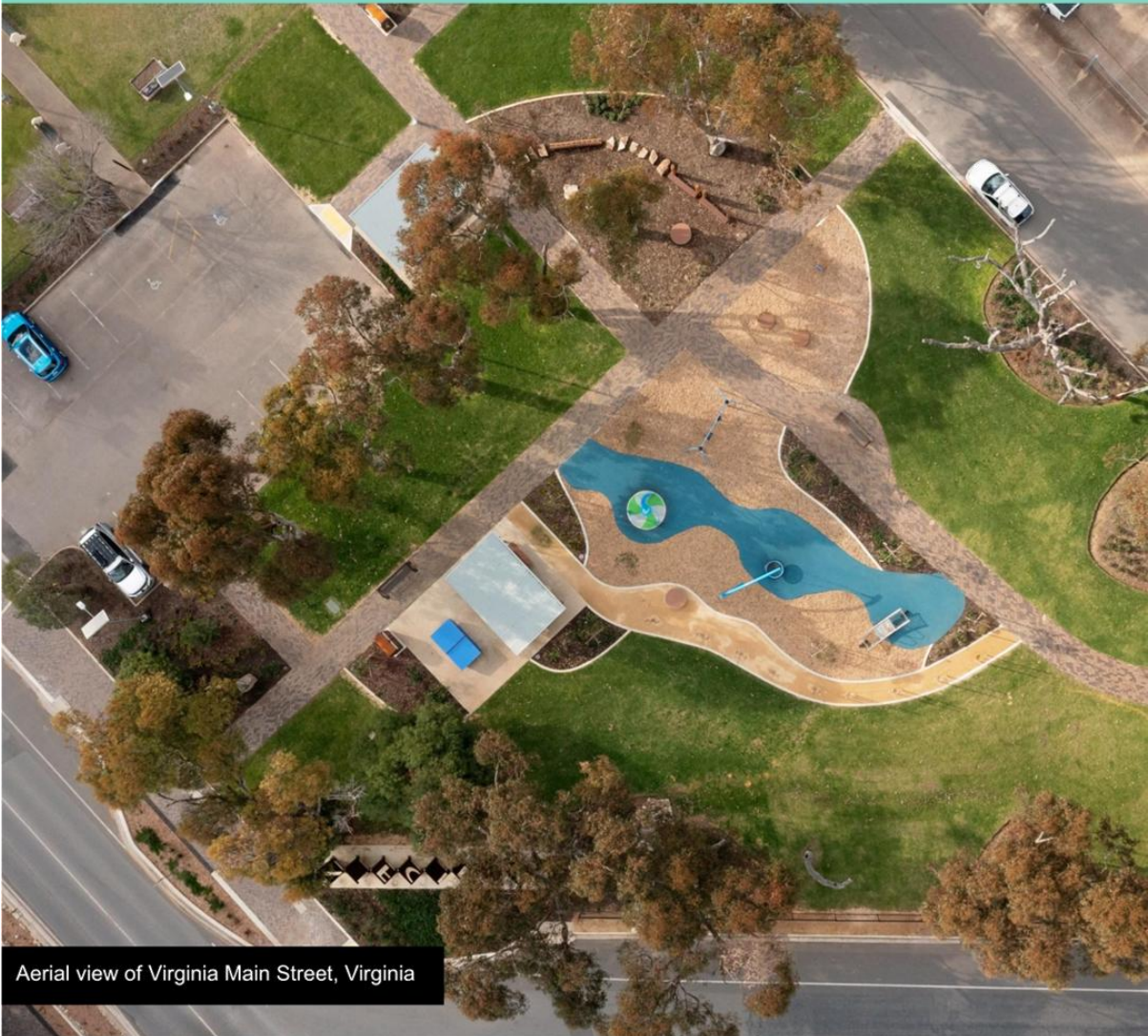
All Investment decisions contain inherent risks and uncertainty. Council has ensured that these risks are minimised via our Risk Management Framework.

Growth

As the City of Playford is a high growth Council, we make assumptions in our LTFP for growth in the form of developer contributions and rate revenue. These assumptions are based on the best and most current available data at the time of drafting. Despite this, there is inherent risk in any future assumptions which could have impacts on the future forecast financial position of Council.

Long Term Financial Plan Results

The financial projections contained within the LTFP provide an indication of Council's direction and financial capacity.



Aerial view of Virginia Main Street, Virginia

Long Term Financial Plan Results

Financial Plan Summary

The following section provides an overview of the key financial data and ratios resulting from the Plan.

Long Term Financial Plan 2026/27	Current 2025/26 \$mill	Year 1 2026/27 \$mill	Year 2 2027/28 \$mill	Year 3 2028/29 \$mill	Year 4 2029/30 \$mill	Year 5 2030/31 \$mill	Year 6 2031/32 \$mill	Year 7 2032/33 \$mill	Year 8 2033/34 \$mill	Year 9 2034/35 \$mill	Year 10 2035/36 \$mill	10 Year Average \$mill
Operating Result - Surplus (Deficit)	11.1	5.6	8.8	8.9	8.5	7.9	7.8	7.6	7.9	8.0	8.0	7.9
Non-Structural Items	9.4	4.5	7.0	7.0	6.5	5.8	5.6	5.2	5.4	5.4	5.3	5.8
Structural Operating Surplus/(Deficit)	1.8	1.1	1.8	1.9	2.0	2.1	2.2	2.3	2.5	2.6	2.7	2.1
Operating Surplus Ratio	6.7%	3.2%	4.7%	4.5%	4.1%	3.7%	3.4%	3.2%	3.1%	3.0%	2.9%	3.6%
Structural Surplus Ratio	1.1%	0.6%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Closing Balance Borrowings	97.4	138.5	120.7	111.6	96.2	86.9	72.6	56.0	37.4	23.9	20.1	76.4

Key financial data summary

Sustainable Surplus

Council is committed to maintaining a sustainable operating surplus as part of its Finance Strategy.

The operating surplus over the 10 years of the LTFP remains positive, and the operating surplus ratio is towards the lower end of the target range for this ratio with an average of 3.6%. This ratio includes the revenue Council receives from grants and contributions which will be spent on future infrastructure projects when the needs of our growing community are known.

To ensure Council uses money wisely we also monitor the structural surplus ratio which adjusts for once-off grants/contributions. Our LTFP forecasts a structural surplus of 0.6% in 2026/27, which is below the Council-endorsed target range, to absorb the impact of increased depreciation arising from the 2025/26 asset revaluation. From 2027/28 onwards, the structural surplus is projected to return to and remain within the Council-endorsed target range for the remainder of the LTFP period.

The operating surplus in 2026/27 is 5.6M, which reflects the budget required to deliver existing services to agreed service standards, as well as the new and enhanced services as detailed in the 2026/27 Annual Business Plan. This is the surplus required to deliver a financially sustainable budget, keep rate increases to a minimum, manage future contingencies and continue to deliver services to the standard we have been achieving.

Closing Balance Borrowings

The LTFP shows that borrowings increase in 2026/27 consistent with increase capital spend in 2026/27. Over the 10-year LTFP the debt reduces. This is due to new capital expenditure being estimated at an average of the two most current years of historical actuals, plus the current year forecast, coupled with ongoing cashflow from operations in excess of the short-term funding requirements for the annual asset renewal program. While it may appear that Council has "extra money", these funds are committed to replacing assets which will come to the end of life over the next 20-50 years

Long Term Financial Plan Results

whilst repaying money borrowed to fund new assets. This ensures intergenerational equity – the idea that each generation pays their fair share for the use of an asset or resource.

Reserves Policy

The LTFP applies the existing Council policy for reserves where all funds collected for reserves will be applied to temporarily reduce borrowings. The policy aims to reduce the interest cost to Council over the long term.

The reserves currently held by Council and used to offset borrowings are:

- Open Space Reserve
- Playford Alive Initiatives Fund (committed to by the Playford Alive Steering Committee)
- Growth Areas Infrastructure Reserves.

The reserve balances included in the LTFP are as follows:

Reserves Balance	Current 2025/26	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36
	\$mill	\$mill	\$mill	\$mill	\$mill	\$mill	\$mill	\$mill	\$mill	\$mill	\$mill
Reserves Balance	19.7	23.0	26.2	29.3	32.3	34.6	36.8	38.5	40.5	42.5	44.4

If Council's policy for reserves was amended and the reserves were no longer used to temporarily reduce variable borrowings, the debt balance would be estimated as follows:

Reserve Policy not applied	Current 2025/26	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36
	\$mill	\$mill	\$mill	\$mill	\$mill	\$mill	\$mill	\$mill	\$mill	\$mill	\$mill
Total Debt	117.1	161.5	146.8	140.9	128.6	121.5	109.4	94.5	77.9	66.4	64.6


Financial Indicators

Council has six key performance indicators (KPIs) which it uses to track its financial sustainability. These are reviewed annually as a way of monitoring our performance.



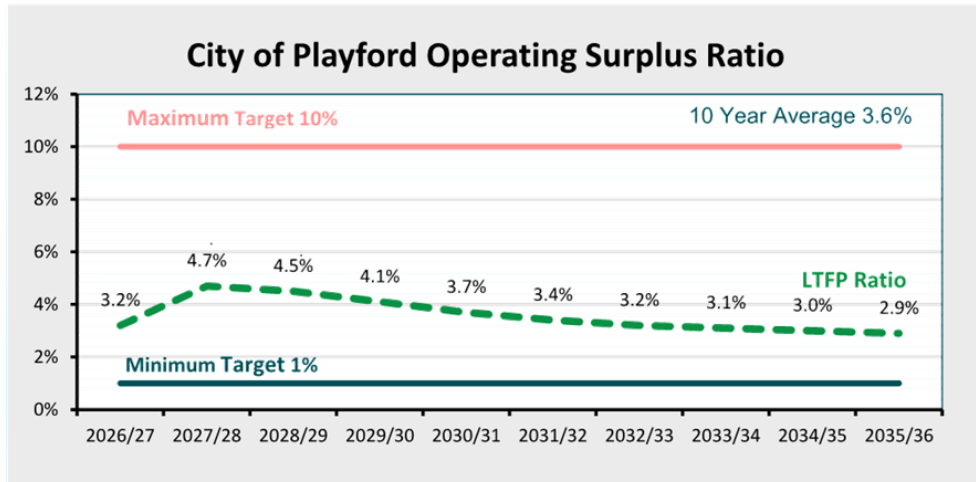
Scouts prepare the Australia Flag for raising on Australia Day.

Financial Indicators



Council's Financial Sustainability Ratios and Targets Policy provides the financial ratios and targets by which Council's financial performance and financial sustainability can be assessed. This section provides a summary of Council's performance against the financial ratios.

Operating Surplus Ratio



- Calculated as Operating Result / Total Operating Income
- Indicates Financial Sustainability
- Target Between 1% and 10%


Long Term Financial Plan Commentary:

The Operating Surplus Ratio indicates Council's ability to service its operations from expected income, while maintaining long-term financial sustainability. Council is committed to maintaining an operating surplus within the target range over the duration of the LTFP as part of its Finance Strategy.

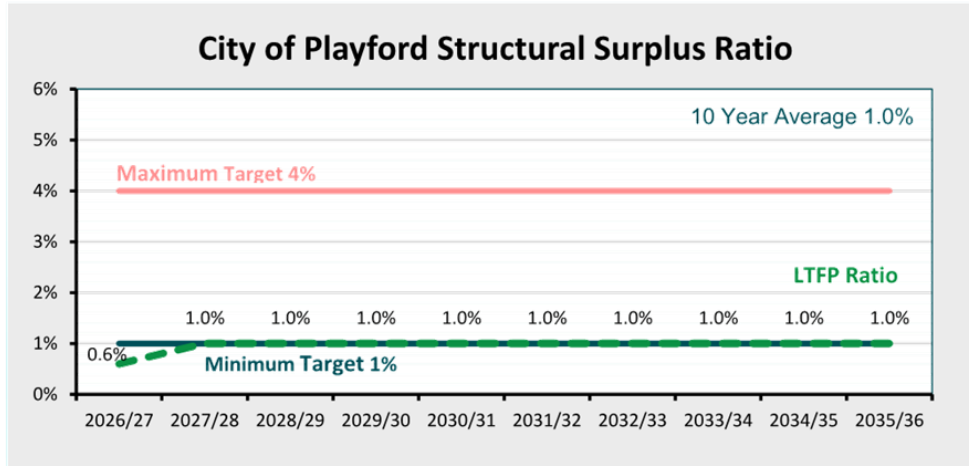
The operating surplus ratio remains within the target range over the 10 years of the LTFP, despite the cost pressures and increasing costs of doing business. This is through a combination of grant revenue, developer contributions, continuous improvement savings and rate revenue, which covers the costs associated with new projects and inflation.

The downward trend in the ratio over the 10 years reflects declining estimates for developer contributions and grants which are not certain at this time. Council closely monitors development across our city and the availability of future grants so the assumptions underlying these estimates can be updated.

Financial Indicators



Structural Surplus Ratio




- Calculated as Structural Operating Result / Structural Operating Income
- Indicates Financial Sustainability
- Target Between 1% and 4%

Long Term Financial Plan Commentary:

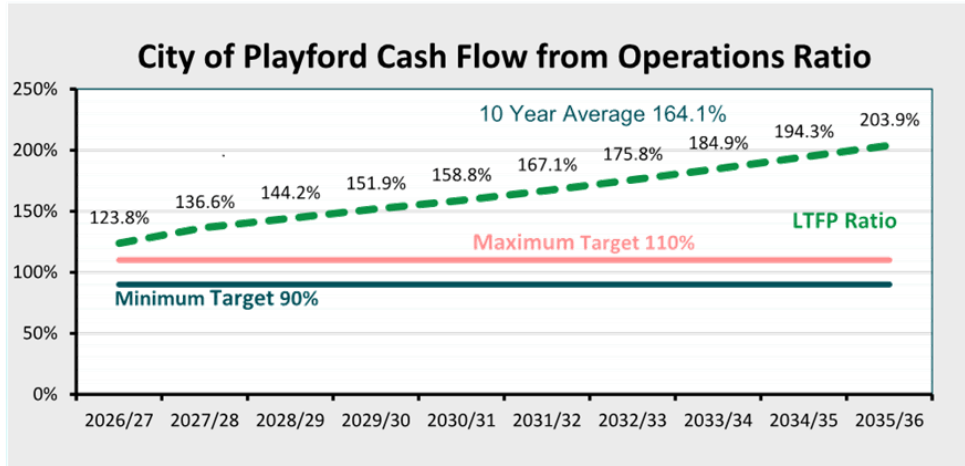
The structural surplus ratio excludes once-off operating grants and contributions which need to be spent on future infrastructure projects. It demonstrates whether Council has a sustainable source of revenue to cover its underlying operating costs.

The structural surplus ratio for 2026/27 is slightly below the target range at 0.5%, as a result of an absorption of amplified depreciation from the 2025/26 asset revaluation. The ratio is steady for the remainder of the LTFP at 1% - the lower end of the target range for this ratio. Planning to achieve the lower end of the target range achieves a financially sustainable position whilst moderating the impact on rates for ratepayers.

Financial Indicators



Cash Flow from Operations Ratio



Calculated as Cash Flow from Operations / Asset Management Plan Replacement Annuity

Indicates If Council is generating enough cash from operations to cover the replacement of assets over time

Target Between 90% and 110%, allowing for annual variation


Long Term Financial Plan Commentary:

Council's Cash Flow from Operations increases over the life of the Plan. This indicates Council will have sufficient cash reserves to replace infrastructure as it ages.

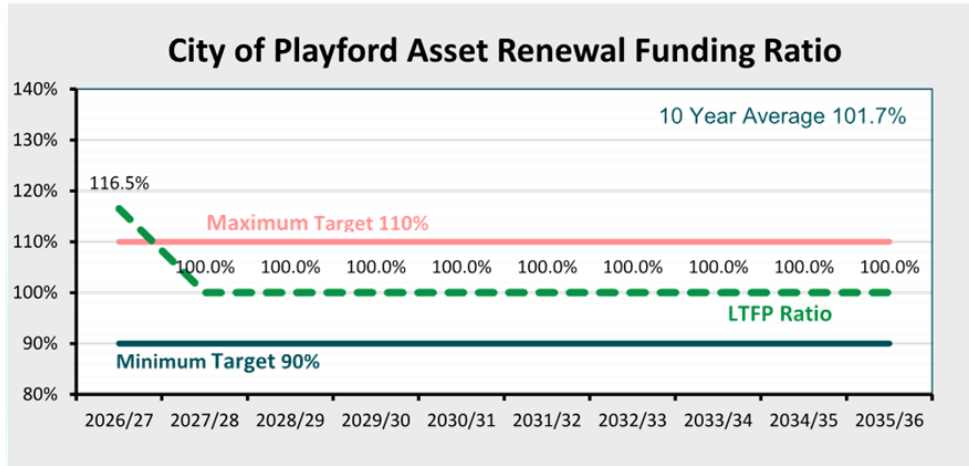
Over the 10 years of the LTFP, this ratio is above the target range. While it may appear that Council has "extra" money, this is not the case due to timing lags.

Cashflows from operations is in excess of the short-term funding requirements for the asset management plan replacement annuity asset. These funds are committed to replacing assets which will come to end of their life over the next 20 to 50 years. Smoothing the requirement to fund the renewal over time ensures intergenerational equity – the idea that each generation pays their fair share for use of an asset or resource.

Financial Indicators



Asset Renewal Funding Ratio




- Calculated as Amount spent on the replacement of assets (net of sale proceeds from replaced assets) / Amount Planned to be spent in SAMP.
- Indicates If Council is performing the required work to replace assets and maintain the level of service.
- Target Between 90% and 110%.

Long Term Financial Plan Commentary:

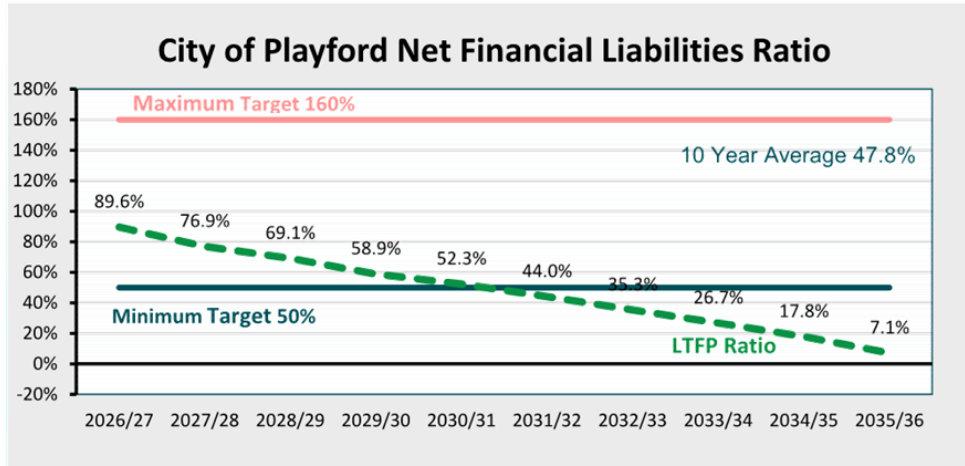
Council's Strategic Asset Management Plan determines when assets need to be replaced. A ratio of 100% means Council is spending exactly what is needed as per the Strategic Asset Management Plan. Spending within the target ranges shows that Council is replacing assets and infrastructure at a time that optimises asset lifespan – not too early and not too late.

The result for 2026/27 is above the target range at 116.5%.

Financial Indicators



Net Financial Liabilities Ratio



- Calculated as** Net financial liabilities ¹ / Total Operating Income
- Indicates** The extent to which Council is managing its debt
- Target** Between 50% and 160%

Long Term Financial Plan Commentary:


Funding the replacement of existing assets or the construction of new assets through borrowings addresses intergenerational equity – the idea that each generation pays their fair share for the use of an asset or resource. The Net Financial Liabilities ratio shows the extent to which Council is managing its debt. The target range for this ratio allows for delivery of assets as our community develops. This ratio is considered in conjunction with the Interest Expense Ratio.

Our considered approach to developing the Annual Business Plan and Budget ensures we remain within the target range for this ratio over the 10-year period.

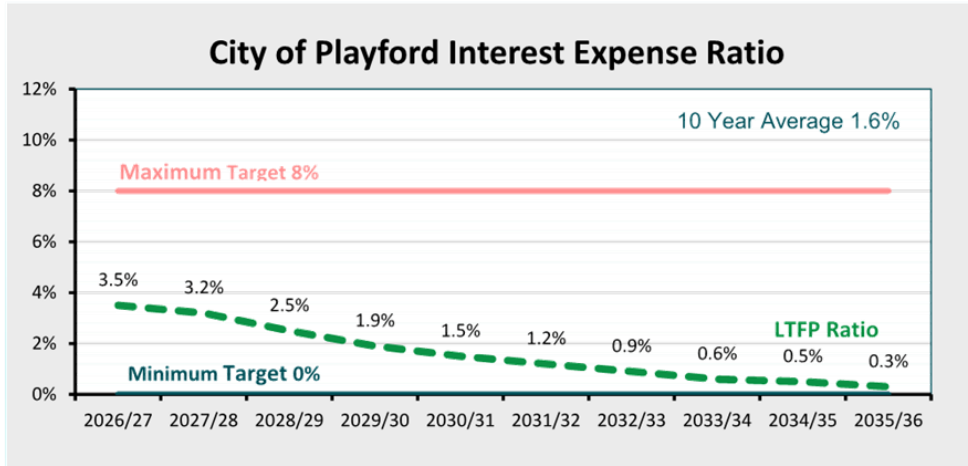
Our focus on sustainable surpluses, responsible debt management and repurposing of assets sees a declining net asset ratio over the life of the LTFP. The ratio also demonstrates the future borrowing capacity of Council to replace assets which will come to the end of life over the next 20 to 50 years.

¹ Net financial liabilities are total liabilities less cash and other financial assets readily convertible to cash.

Financial Indicators



Interest Expense Ratio



- Calculated as Interest expense less interest income / General rate income (less Regional Landscape Levy)
- Indicates Affordability of Council's debt
- Target Between 0% and 8%

Long Term Financial Plan Commentary:

The target range of 0% to 8% provides flexibility to introduce new projects and services, while keeping the cost of debt affordable.

The Interest Expense Ratio is budgeted to be within the target range for the period of the LTFP. This reflects Council's focus on responsible debt and interest rate risk management, only delivering services our community has told us they want through a responsible budget.

A low Interest Expense Ratio enables Council to manage its ability to fund interest costs which is particularly important given the uncertainty in interest rates and councils ongoing borrowing requirements.

This ratio, combined with the Net Financial Liabilities ratio, indicates the capacity of Council to borrow if required over the medium to longer term. Building borrowing capacity to meet the growing needs of our new and existing communities and to meet the future commitments is important.

Financial Statements

Financial statements provide information about the financial position, financial performance and cash flows of Council.



Elizabeth Way, Elizabeth.

Financial Statements



Financial Statements

Uniform Presentation of Finances

The *Uniform Presentation of Finances* statement provides the adjusted operating surplus/(deficit) and capital investment activities enabling comparisons between councils.

The Annual Net Impact to Financing Activities is a 'flow' measure that takes account of both operating and capital activities for the financial year.

Statement of Comprehensive Income

The *Statement of Comprehensive Income* presents the operating income, expenses, and result. It also presents those amounts that are classified as capital income and other comprehensive income. It is based on the model financial statements as required under the *Local Government Act 1999*. Amounts included within this statement are used to calculate a number of the financial indicators that assist in assessing our financial performance and viability over time.

Balance Sheet

The *Balance Sheet* provides a projection of total 'community wealth' (total equity). The balance sheet summarises our financial worth at a specific point in time including assets, liabilities and net equity. Amounts included within the balance sheet are used to calculate a number of the financial indicators that assist in assessing our financial position and viability over time.

Statement of Changes in Equity

The *Statement of Changes in Equity* is used to illustrate the movement between the equity shown in the balance sheet at the beginning of an accounting period, and the equity at the end of a period. It also provides details of reserves currently held including forecast movements.

Statement of Cash Flows

The *Statement of Cash Flows* forecasts incoming and outgoing cash for the financial year. It also explains changes in the balance sheet and statement of comprehensive income affected by cash and cash equivalents. The statement is useful in determining the short-term viability of Council, particularly our ability to meet cash commitments.

Financial Statements

Projected financial statements 2026-27 / 2035-36

City of Playford 10 Year Financial Plan for the Years ending 30 June 2036 STATEMENT OF COMPREHENSIVE INCOME - GENERAL FUN Scenario: LTFP ABP 2025/26 (rolled over from last year's 24/26)												
	Actuals 2024/25	Current Year 2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income												
Rates	113,073,000	123,772,358	134,026,738	145,296,412	154,367,369	163,557,603	173,084,187	183,345,350	194,080,851	205,294,008	217,185,377	229,699,177
Statutory Charges	4,011,000	3,443,018	3,803,518	3,901,649	4,003,092	4,103,169	4,207,389	4,318,885	4,433,768	4,550,376	4,669,596	4,791,472
User Charges	4,634,000	4,517,403	4,570,430	4,698,347	4,810,244	4,930,500	5,055,735	5,189,712	5,327,758	5,467,878	5,611,137	5,757,587
Grants, Subsidies and Contributions - operating	31,570,000	24,564,368	23,948,414	24,483,068	24,616,037	25,249,605	25,704,497	26,382,566	27,081,230	27,790,389	28,515,432	29,256,631
Grants, Subsidies and Contributions - capital	6,719,000	9,102,500	5,084,392	7,650,499	7,664,499	7,191,439	6,690,439	6,480,439	6,134,439	6,335,439	6,365,439	6,285,439
Investment Income	199,000	89,484	71,140	71,139	71,139	71,139	71,139	71,139	71,139	71,139	71,139	71,139
Reimbursements	1,353,000	662,938	762,770	782,449	802,793	822,863	843,764	866,123	889,162	912,547	936,456	960,898
Other Income	542,000	257,833	268,905	275,843	283,015	290,090	297,458	305,341	313,463	321,707	330,136	338,752
Net gain - equity accounted Council businesses	-	635,430	635,430	635,430	635,430	635,430	635,430	635,430	635,430	635,430	635,430	635,430
Total Income	162,101,000	167,045,333	173,169,737	187,784,837	197,253,617	206,851,839	216,590,039	227,594,985	238,967,240	251,378,914	264,320,141	277,796,526
Expenses												
Employee Costs	50,877,000	55,998,438	58,591,525	62,212,906	66,015,520	69,940,556	74,046,444	78,355,307	82,827,723	87,435,735	92,303,126	97,464,754
Materials, Contracts & Other Expenses	50,040,000	56,233,804	59,807,992	63,524,716	67,439,265	71,437,263	75,615,015	80,033,177	84,627,614	89,373,331	94,292,692	99,390,952
Depreciation, Amortisation & Impairment	34,074,000	37,266,416	44,271,983	48,264,736	50,817,277	53,470,922	56,033,448	58,884,588	61,922,998	65,088,000	68,358,501	71,752,598
Finance Costs	2,739,000	6,237,433	4,652,226	4,717,198	3,840,089	3,220,837	2,702,700	2,231,292	1,724,226	1,313,614	1,053,503	860,756
Net loss - Equity Accounted Council Businesses	2,599,000	196,113	278,189	278,189	278,189	278,189	278,189	278,189	278,189	278,189	278,189	278,189
Total Expenses	140,329,000	155,932,204	167,601,915	178,997,745	188,390,341	198,347,766	208,675,795	219,782,553	231,380,750	243,488,869	256,286,011	269,747,248
Operating Surplus / (Deficit)	21,772,000	11,113,128	5,567,822	8,787,092	8,863,276	8,504,073	7,914,244	7,812,433	7,586,490	7,890,046	8,034,130	8,048,278
Asset Disposal & Fair Value Adjustments	(4,867,000)	(1,250,788)	-	-	-	-	-	-	-	-	-	-
Amounts Received Specifically for New or Upgraded Assets	9,527,000	7,538,593	9,559,026	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957
Physical Resources Received Free of Charge	53,977,000	39,460,000	75,300,000	70,000,000	70,000,000	70,000,000	70,000,000	70,000,000	70,000,000	70,000,000	70,000,000	70,000,000
Operating Result from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	80,409,000	56,860,933	90,426,848	85,406,049	85,482,233	85,123,030	84,533,201	84,431,390	84,205,447	84,509,003	84,653,087	84,668,235
Other Comprehensive Income												
Amounts which will not be reclassified subsequently to operating result												
Changes in Revaluation Surplus - I,PP&E	262,554,000	417,945,260	110,789,116	76,287,844	80,943,441	81,909,869	87,307,446	95,511,200	100,387,782	103,770,815	107,916,504	112,052,175
Share of Other Comprehensive Income - Equity Accounted Council Business	-	-	-	-	-	-	-	-	-	-	-	-
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Accumulated Surplus on Sale of Revalued I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
Net assets transferred - Council restructure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(269,000)	-	-	-	-	-	-	-	-	-	-	-
Amounts which will be reclassified subsequently to operating result												
Available-for-Sale Financial Instruments - Change in Fair Value	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Accumulated Surplus on Sale of Available-for-Sale Financial Instr	-	-	-	-	-	-	-	-	-	-	-	-
Movements in Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	262,285,000	417,945,260	110,789,116	76,287,844	80,943,441	81,909,869	87,307,446	95,511,200	100,387,782	103,770,815	107,916,504	112,052,175
Total Comprehensive Income	342,694,000	474,806,194	201,215,964	161,693,893	166,425,674	167,032,898	171,840,647	179,942,590	184,593,229	188,279,818	192,569,591	196,720,410

Financial Statements

City of Playford												
10 Year Financial Plan for the Years ending 30 June 2036												
STATEMENT OF FINANCIAL POSITION - GENERAL FUND												
Scenario: LTFP ABP 2025/26 (rolled over from last year's 24/26)												
	Actuals	Current Year	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	2,871,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Trade & Other Receivables	7,734,000	8,297,899	8,842,125	9,396,373	9,850,154	10,309,625	10,777,604	11,301,868	11,844,434	12,431,459	13,044,317	13,682,883
Other Financial Assets	27,000	28,543	30,092	31,701	33,372	35,107	36,907	-	-	-	-	-
Inventories	223,000	303,593	322,889	342,955	364,089	385,673	408,228	432,080	456,885	482,506	509,064	536,589
Other Current Assets	1,280,000	1,316,174	1,399,829	1,486,820	1,578,442	1,672,016	1,769,798	1,873,207	1,980,742	2,091,817	2,206,956	2,326,283
Non-current assets classified as "Held for Sale"	362,000	12,556,982	4,661,731	4,485,700	4,245,000	-	-	-	-	-	-	-
Total Current Assets	12,497,000	24,003,190	16,756,667	17,243,550	17,571,057	13,902,421	14,492,537	15,107,156	15,782,061	16,505,782	17,260,337	18,045,755
Non-Current Assets												
Financial Assets	196,000	167,179	137,087	105,386	72,014	36,907	0	0	0	0	7,667,439	32,396,417
Equity Accounted Investments in Council Businesses	16,492,000	16,931,317	17,288,558	17,645,799	18,003,040	18,360,281	18,717,522	19,074,763	19,432,004	19,789,245	20,146,486	20,503,727
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	2,242,831,000	2,728,347,828	2,976,128,891	3,126,885,335	3,284,960,251	3,441,262,910	3,604,130,788	3,770,316,270	3,938,779,723	4,109,207,565	4,281,325,803	4,450,197,529
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "Held for Sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Current Assets	35,815,000	35,815,000	35,815,000	35,815,000	35,815,000	35,815,000	35,815,000	35,815,000	35,815,000	35,815,000	35,815,000	35,815,000
Total Non-Current Assets	2,295,334,000	2,781,261,324	3,029,369,536	3,180,451,520	3,338,850,304	3,495,475,098	3,658,663,311	3,825,206,033	3,994,026,727	4,164,811,811	4,344,954,729	4,538,912,673
TOTAL ASSETS	2,307,831,000	2,805,264,514	3,046,126,203	3,197,695,070	3,356,421,361	3,509,377,519	3,673,155,848	3,840,313,189	4,009,808,788	4,181,317,592	4,362,215,066	4,556,958,428
LIABILITIES												
Current Liabilities												
Cash Advance Debenture	-	-	-	-	-	-	-	-	-	-	-	-
Trade & Other Payables	19,639,000	20,530,451	18,779,251	26,199,630	27,331,937	28,273,985	29,246,028	30,437,775	31,614,900	33,101,003	34,554,553	36,006,644
Borrowings	4,559,000	3,615,916	3,700,256	3,417,595	3,029,677	3,144,939	3,264,602	3,388,833	3,517,809	3,651,710	3,790,725	17,456,622
Provisions	6,376,000	6,703,904	6,930,990	7,165,389	7,407,241	7,656,615	7,913,769	8,179,024	8,452,554	8,734,428	9,025,095	9,325,094
Other Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities relating to Non-Current Assets classified as "Held for Sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	30,574,000	30,850,271	29,410,497	36,782,614	37,768,854	39,075,539	40,424,399	42,005,631	43,585,263	45,487,141	47,370,373	62,788,360
Non-Current Liabilities												
Cash Advance Debenture	16,769,000	42,734,238	87,473,372	73,345,704	67,640,106	55,350,425	49,151,057	38,118,953	24,903,346	9,824,298	-	-
Trade & Other Payables	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	54,582,000	51,032,537	47,332,282	43,914,686	40,885,010	37,740,071	34,475,469	31,086,636	27,568,827	23,917,117	20,126,392	2,669,770
Provisions	1,441,000	1,376,275	1,422,894	1,471,015	1,520,666	1,571,861	1,624,653	1,679,109	1,735,263	1,793,130	1,852,803	1,914,390
Liability - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities relating to Non-Current Assets classified as "Held for Sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	72,792,000	95,143,050	136,228,548	118,731,405	110,045,782	94,662,356	85,251,179	70,884,698	54,207,436	35,534,545	21,979,195	4,584,161
TOTAL LIABILITIES	103,366,000	125,993,321	165,639,045	155,514,019	147,814,636	133,737,895	125,675,578	112,890,329	97,792,699	81,021,686	69,349,568	67,372,521
Net Assets	2,204,465,000	2,679,271,194	2,880,487,158	3,042,181,051	3,208,606,725	3,375,639,623	3,547,480,270	3,727,422,860	3,912,016,089	4,100,295,906	4,292,865,498	4,489,585,908
EQUITY												
Accumulated Surplus	580,781,000	635,107,927	722,259,775	804,512,018	886,854,205	968,970,245	1,051,176,388	1,133,490,720	1,215,925,109	1,298,462,054	1,381,113,083	1,463,859,260
Asset Revaluation Reserves	1,606,478,000	2,024,423,260	2,135,212,377	2,211,500,221	2,292,443,662	2,374,353,530	2,461,660,976	2,557,172,176	2,657,559,958	2,761,330,773	2,869,247,277	2,981,299,452
Available for Sale Financial Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Reserves	17,206,000	19,740,006	23,015,006	26,168,812	29,308,859	32,315,848	34,642,906	36,759,954	38,531,022	40,503,080	42,505,138	44,427,196
Total Equity	2,204,465,000	2,679,271,194	2,880,487,158	3,042,181,051	3,208,606,725	3,375,639,623	3,547,480,270	3,727,422,860	3,912,016,089	4,100,295,906	4,292,865,498	4,489,585,908

Financial Statements

City of Playford 10 Year Financial Plan for the Years ending 30 June 2036 STATEMENT OF CASH FLOWS - GENERAL FUND Scenario: LTFP ABP 2025/26 (rolled over from last year's 24/26)												
	Actuals 2024/25	Current Year 2025/26	2026/27	2027/28	2028/29	2029/30	Projected Years					2035/36
	\$	\$	\$	\$	\$	\$	2030/31	2031/32	2032/33	2033/34	2034/35	\$
Cash Flows from Operating Activities												
Receipts:												
Rates Receipts	113,126,000	123,289,229	133,574,082	144,778,798	153,950,620	163,135,279	172,646,471	182,873,891	193,587,576	204,778,818	216,639,033	229,124,237
Statutory Charges	4,011,000	3,297,413	3,798,244	3,899,325	3,990,352	4,090,600	4,194,301	4,304,883	4,419,340	4,535,731	4,654,623	4,776,196
User Charges	4,952,000	4,281,414	4,563,770	4,673,538	4,794,935	4,915,398	5,040,007	5,172,886	5,310,421	5,450,281	5,593,145	5,739,195
Grants, Subsidies and Contributions (operating purpose)	32,842,000	24,330,620	23,940,772	24,489,621	24,616,644	25,252,500	25,706,576	26,385,664	27,084,423	27,793,630	28,518,745	29,260,018
Investment Receipts	199,000	90,986	71,616	71,139	71,139	71,139	71,139	71,139	71,139	71,139	71,139	71,139
Reimbursements	1,456,000	658,225	751,582	780,244	800,513	820,614	841,421	863,618	886,580	909,926	933,777	958,158
Other	11,066,000	256,025	268,572	271,371	282,095	289,835	297,203	304,632	312,906	320,403	329,037	337,777
Payments:												
Payments to Employees	(51,089,000)	(55,735,260)	(58,317,819)	(61,930,387)	(65,724,016)	(69,639,987)	(73,736,497)	(78,035,997)	(82,498,038)	(87,095,995)	(91,952,786)	(97,103,168)
Payments for Materials, Contracts & Other Expenses	(96,077,000)	(55,117,271)	(58,888,635)	(62,568,695)	(66,432,360)	(70,408,893)	(74,540,408)	(78,896,731)	(83,445,827)	(88,152,631)	(93,027,327)	(98,079,571)
Finance Payments	(2,739,000)	(6,237,433)	(4,652,226)	(4,717,198)	(3,840,089)	(3,220,837)	(2,702,700)	(2,231,292)	(1,724,226)	(1,313,614)	(1,053,503)	(860,796)
Net Cash provided (or used in) Operating Activities	57,767,000	39,113,948	45,069,959	49,737,756	52,509,833	55,305,648	57,817,514	60,813,093	64,004,294	67,297,688	70,705,883	74,223,196
Cash Flows from Investing Activities												
Receipts:												
Amounts Received Specifically for New/Upgraded Assets	7,110,000	7,595,810	7,979,669	9,558,341	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957
Grants utilised for capital purposes	3,905,000	9,243,027	3,867,289	11,059,040	7,670,754	6,980,093	6,466,610	6,386,619	5,979,859	6,425,239	6,378,842	6,249,698
Sale of Replaced Assets	1,104,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Surplus Assets	780,000	1,199,500	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	362,000	12,596,982	4,661,731	4,485,700	4,245,000	-	-	-	-	-	-
Sale of Non Current Assets "Held for Sale"	-	-	-	-	-	-	-	-	-	-	-	-
Net Disposal of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Developments	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Repayments of Loans by Community Groups	26,000	27,278	28,543	30,092	31,701	33,372	35,107	36,907	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Expenditure on Renewal/Replacement of Assets	(23,618,000)	(42,793,156)	(42,470,102)	(33,467,182)	(38,441,899)	(34,111,858)	(37,842,027)	(35,807,016)	(36,246,815)	(37,993,173)	(38,808,381)	(34,820,204)
Expenditure on New/Upgraded Assets	(30,326,000)	(37,484,502)	(68,155,558)	(23,751,854)	(23,751,854)	(23,751,854)	(23,751,854)	(23,751,854)	(23,751,854)	(23,751,854)	(23,751,854)	(23,751,854)
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Net Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	(7,667,439)	(24,728,978)
Development of Real Estate for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure on Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Loans Made to Community Groups	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
Capital Contributed to Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(41,019,000)	(61,850,043)	(86,193,177)	(31,909,832)	(43,386,641)	(39,986,290)	(48,473,207)	(46,516,367)	(47,399,854)	(48,700,831)	(57,229,875)	(70,432,471)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from CAD	60,427,000	25,965,238	44,739,134	-	-	-	-	-	-	-	-	-
Proceeds from Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of Funds from Leases	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Aged Care Facility Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Bonds & Deposits	26,000	-	-	-	-	-	-	-	-	-	-	-
Receipts from Other Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayments of CAD	(75,918,000)	-	-	(14,127,668)	(5,705,598)	(12,289,681)	(6,199,368)	(11,032,104)	(13,215,607)	(15,079,048)	(9,824,298)	-
Repayments of Borrowings	-	(4,413,262)	(3,504,633)	(3,635,823)	(3,417,595)	(3,029,677)	(3,144,939)	(3,264,602)	(3,388,833)	(3,517,809)	(3,651,710)	(3,790,725)
Repayment of Principal Portion of Lease Liabilities	(163,000)	(186,890)	(111,283)	-	-	-	-	-	-	-	-	-
Repayment of Aged Care Facility Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of Bonds & Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Payments of Other Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	(15,628,000)	21,365,096	41,123,218	(17,827,924)	(9,123,193)	(15,319,358)	(9,344,307)	(14,296,705)	(16,604,440)	(18,596,857)	(13,476,008)	(3,790,725)
Net Increase/(Decrease) in Cash & Cash Equivalents	1,120,000	(1,371,000)	-	-	-	-	-	-	-	-	-	-
plus: Cash & Cash Equivalents - beginning of year	1,751,000	2,871,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Cash & Cash Equivalents - end of the year	2,871,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Cash & Cash Equivalents - end of the year	2,871,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Investments - end of the year	27,000	28,543	30,092	31,701	33,372	35,107	36,907	-	-	-	7,749,318	32,424,564
Cash, Cash Equivalents & Investments - end of the year	2,898,000	1,528,543	1,530,092	1,531,701	1,533,372	1,535,107	1,536,907	1,500,000	1,500,000	1,500,000	9,249,318	33,924,564

Financial Statements

City of Playford												
10 Year Financial Plan for the Years ending 30 June 2036												
STATEMENT OF CHANGES IN EQUITY - GENERAL FUND												
Scenario: LTFP ABP 2025/26 (rolled over from last year's 24/26)												
	Actuals	Current Year	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	1,861,771,000	2,204,465,000	2,679,271,194	2,880,487,158	3,042,181,051	3,208,606,725	3,375,639,623	3,547,480,270	3,727,422,860	3,912,016,089	4,100,295,906	4,292,865,498
Net Surplus / (Deficit) for Year	80,409,000	56,860,933	90,426,848	85,406,049	85,482,233	85,123,030	84,533,201	84,431,390	84,205,447	84,509,003	84,653,087	84,868,235
Other Comprehensive Income												
- Gain (Loss) on Revaluation of I,PP&E	262,554,000	417,945,260	110,789,116	76,287,844	80,943,441	81,909,869	87,307,446	95,511,200	100,387,782	103,770,815	107,916,504	112,052,175
- Available for Sale Financial Instruments: change in fair value	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Transfer to Accumulated Surplus on Sale of I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Transfer to Acc. Surplus on Sale of AFS Financial Instruments	-	-	-	-	-	-	-	-	-	-	-	-
- Share of OCI - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
- Other Equity Adjustments - Equity Accounted Council Businesses	(269,000)	-	-	-	-	-	-	-	-	-	-	-
- Other Movements	-	-	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	262,285,000	417,945,260	110,789,116	76,287,844	80,943,441	81,909,869	87,307,446	95,511,200	100,387,782	103,770,815	107,916,504	112,052,175
Total Comprehensive Income	342,694,000	474,806,194	201,215,964	161,693,893	166,425,674	167,032,898	171,840,647	179,942,590	184,593,229	188,279,818	192,569,591	196,720,410
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	2,204,465,000	2,679,271,194	2,880,487,158	3,042,181,051	3,208,606,725	3,375,639,623	3,547,480,270	3,727,422,860	3,912,016,089	4,100,295,906	4,292,865,498	4,489,585,908

Financial Statements

City of Playford												
10 Year Financial Plan for the Years ending 30 June 2036												
UNIFORM PRESENTATION OF FINANCES - GENERAL FUND												
	Actuals	Current Year	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Scenario: LTFP ABP 2025/26 (rolled over from last year's 24/26)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income												
Rates	113,073,000	123,772,358	134,026,738	145,296,412	154,367,369	163,557,603	173,084,187	183,345,350	194,080,851	205,294,008	217,185,377	229,699,177
Statutory Charges	4,011,000	3,443,018	3,803,518	3,901,649	4,003,092	4,103,169	4,207,389	4,318,885	4,433,768	4,550,376	4,669,596	4,791,472
User Charges	4,634,000	4,517,403	4,570,430	4,688,347	4,810,244	4,930,500	5,055,735	5,189,712	5,327,758	5,467,878	5,611,137	5,757,587
Grants, Subsidies and Contributions - operating	31,570,000	24,564,368	23,946,414	24,483,069	24,616,037	25,249,605	25,704,497	26,382,566	27,081,230	27,790,389	28,515,432	29,256,631
Grants, Subsidies and Contributions - capital	6,719,000	9,102,500	5,084,392	7,650,499	7,664,499	7,191,439	6,690,439	6,480,439	6,134,439	6,335,439	6,365,439	6,285,439
Investment Income	199,000	89,484	71,140	71,139	71,139	71,139	71,139	71,139	71,139	71,139	71,139	71,139
Reimbursements	1,353,000	662,938	762,770	782,449	802,793	822,863	843,764	866,123	889,162	912,547	936,456	960,898
Other Income	542,000	257,833	268,905	275,843	283,015	290,090	297,458	305,341	313,463	321,707	330,136	338,752
Net gain - equity accounted Council businesses	-	635,430	635,430	635,430	635,430	635,430	635,430	635,430	635,430	635,430	635,430	635,430
Total Income	162,101,000	167,045,333	173,169,737	187,784,837	197,253,617	206,851,839	216,590,039	227,594,985	238,967,240	251,378,914	264,320,141	277,796,526
Expenses												
Employee Costs	50,877,000	55,998,438	58,591,525	62,212,906	66,015,520	69,940,556	74,046,444	78,355,307	82,827,723	87,435,735	92,303,126	97,464,754
Materials, Contracts & Other Expenses	50,040,000	56,233,804	59,807,992	63,524,716	67,439,265	71,437,263	75,615,015	80,033,177	84,627,614	89,373,331	94,292,692	99,390,952
Depreciation, Amortisation & Impairment	34,074,000	37,266,416	44,271,983	48,264,736	50,817,277	53,470,922	56,033,448	58,884,588	61,922,998	65,088,000	68,358,501	71,752,598
Finance Costs	2,739,000	6,237,433	4,652,226	4,717,198	3,840,089	3,220,837	2,702,700	2,231,292	1,724,226	1,313,614	1,053,503	860,756
Net loss - Equity Accounted Council Businesses	2,599,000	196,113	278,189	278,189	278,189	278,189	278,189	278,189	278,189	278,189	278,189	278,189
Total Expenses	140,329,000	155,932,204	167,601,915	178,997,745	188,390,341	198,347,766	208,675,795	219,782,553	231,380,750	243,488,869	256,286,011	269,747,248
Operating Surplus / (Deficit)	21,772,000	11,113,128	5,567,822	8,787,092	8,863,276	8,504,073	7,914,244	7,812,433	7,586,490	7,890,046	8,034,130	8,049,278
Timing adjustment for grant revenue	(9,181,000)	-	-	-	-	-	-	-	-	-	-	-
Less: Grants, subsidies and contributions – Capital	(6,719,000)	(9,102,500)	(5,084,392)	(7,650,499)	(7,664,499)	(7,191,439)	(6,690,439)	(6,480,439)	(6,134,439)	(6,335,439)	(6,365,439)	(6,285,439)
Adjusted Operating Surplus / (Deficit)	5,872,000	2,010,628	483,430	1,136,593	1,198,777	1,312,634	1,223,804	1,331,994	1,452,051	1,554,606	1,668,691	1,763,839
Net Outlays on Existing Assets												
Capital Expenditure on Renewal and Replacement of Existing Assets	(23,618,000)	(42,793,156)	(42,470,102)	(33,467,182)	(38,441,899)	(34,111,858)	(37,842,027)	(35,807,016)	(36,246,815)	(37,993,173)	(38,808,381)	(34,820,294)
Finance Lease payments for Right of Use Assets	(116,000)	(201,033)	(123,200)	(66,010)	-	-	-	-	-	-	-	-
add back Depreciation, Amortisation and Impairment	34,074,000	37,266,416	44,271,983	48,264,736	50,817,277	53,470,922	56,033,448	58,884,588	61,922,998	65,088,000	68,358,501	71,752,598
add back Grants, subsidies and contributions – Capital Renewal	1,104,000	-	-	-	-	-	-	-	-	-	-	-
add back Proceeds from Sale of Replaced Assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Net Outlays on Existing Assets	11,444,000	(6,727,773)	1,678,681	14,731,544	12,375,379	19,359,064	18,191,421	23,077,572	25,676,182	27,094,827	29,550,120	36,932,304
Net Outlays on New and Upgraded Assets												
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(30,326,000)	(37,484,502)	(68,155,558)	(23,751,854)	(23,751,854)	(23,751,854)	(23,751,854)	(23,751,854)	(23,751,854)	(23,751,854)	(23,751,854)	(23,751,854)
Finance lease payments for Right of Use Assets	(62,000)	-	-	-	-	-	-	-	-	-	-	-
add back Grants, subsidies and contributions – Capital New/Upgraded	6,719,000	9,102,500	7,650,499	7,650,499	7,664,499	7,191,439	6,690,439	6,480,439	6,134,439	6,335,439	6,365,439	6,285,439
add back Amounts Received Specifically for New and Upgraded Assets	7,110,000	7,595,810	7,979,669	9,558,341	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957	6,618,957
add back Proceeds from Sale of Surplus Assets (including Investment Property, Real Estate Developments & non-current assets held for sale)	780,000	1,561,500	12,556,982	4,661,731	4,485,700	4,245,000	-	-	-	-	-	-
Total Net Outlays on New and Upgraded Assets	(15,779,000)	(19,224,692)	(39,968,408)	(1,881,283)	(4,982,698)	(5,696,458)	(10,442,458)	(10,652,458)	(10,998,458)	(10,797,458)	(10,767,458)	(10,847,458)
Annual Net Impact to Financing Activities (surplus / (deficit))	1,537,000	(22,941,837)	(37,806,296)	13,986,854	8,591,458	14,975,239	8,972,768	13,757,108	16,129,776	17,851,975	20,451,353	27,848,684

5.3 ADOPTION OF THE 2026/27 STRATEGIC ASSET MANAGEMENT PLAN

Responsible Executive Manager : Dale Welsh

Report Author : Janey Mitson

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

Attachments : 1↓. 2026/27 Strategic Asset Management Plan

PURPOSE

The purpose of this report is for Council to adopt the 2026/27 Strategic Asset Management Plan (Attachment 1).

STAFF RECOMMENDATION

1. In accordance with Section 122 of the *Local Government Act 1999*, Council adopts the 2026/27 Strategic Asset Management Plan (Attachment 1).
2. The Chief Executive Officer is authorised to make amendments to the 2026/27 Strategic Asset Management Plan (Attachment 1), that are minor in nature and do not adjust the overall intent of the Plan.

EXECUTIVE SUMMARY

The Strategic Asset Management Plan provides an overview of our assets, including what assets Council is responsible for and their replacement value, the current condition of assets and how they are performing, the service levels they provide, and summarises the finances required to fund the plan over the short, medium and long-term.

The Strategic Asset Management Plan outlines the renewal strategies implemented for each asset class and therefore leads to the development of the annual renewal plans. These plans are then included in the Annual Business Plan for public consultation and approval by Council for the funding to undertake the proposed renewal works.

1. BACKGROUND

The Draft 2026/27 Strategic Asset Management Plan was endorsed for public consultation at the Ordinary Council meeting on 28 April 2026 as per (Resolution 6549) below:

1. *Council endorse the Draft 2026/27 Annual Business Plan and Budget (Attachment 1), Draft 2026/27 Long Term Financial Plan (Attachment 2) and Draft 2026/27 Strategic Asset Management Plan (Attachment 3) for the purposes of public consultation, to be undertaken from Thursday 30 April 2026 to Thursday 28 May 2026.*
2. *Council authorise the Chief Executive Officer to make further minor amendments to the Draft 2026/27 Annual Business Plan and Budget (Attachment 1), Draft 2026/27 Long Term Financial Plan (Attachment 2) and Draft 2026/27 Strategic Asset Management Plan (Attachment 3) that do not alter the intent of the documents.*

A 28-day public consultation took place in accordance with the *Local Government Act 1999* (the Act) and the City of Playford Community Engagement Policy. The Draft Strategic Asset Management Plan and feedback forms were made available online, at Council's Customer Contact locations and a public hearing was held on Tuesday 26 May 2026.

2. RELEVANCE TO STRATEGIC PLAN

The 2026/27 Strategic Asset Management Plan (Attachment 1) has been developed in-line with the decision-making filters and themes in Council's Strategic Plan 2025-2028 – Building stronger foundations and connecting our people.

3. PUBLIC CONSULTATION

Under Section 122 and Section 123 of the Act, Council must adopt a process or processes to ensure that members of the public are given a reasonable opportunity to be involved in the development and review of its Strategic Management Plans. This also extends to Council's Rating and Rate Rebate Policy and Procedure. Specifically, the Act requires Council to make its Annual Business Plan and Budget available for public consultation for a period of not less than 21 days.

The City of Playford Community Engagement Procedure states that any legislatively required consultation will run for a period of 28 days. The Draft 2026/27 Annual Business Plan and Budget, 2026/27 Rating Policy and Procedure and 2026/27 Rate Rebate Policy and Procedure were released for a public consultation period from Thursday 30 April 2026 to Thursday 28 May 2026.

The Draft 2026/27 Strategic Asset Management Plan was also made available for feedback during this period, and a public hearing was held during Council's Ordinary Council Meeting on Tuesday 28 May 2026.

4. DISCUSSION

- 4.1 40 Feedback forms and eight (8) emails were received during the consultation period. Three (3) verbal submissions were made at the public hearing on Tuesday 28 May. A summary of this feedback is outlined in the Adoption of the 2026/27 Annual Business Plan and Budget report.
- 4.2 The Strategic Asset Management Plan has undergone the following minor amendments since the draft plan was released for consultation.

Road	Suburb	Details
Beaumont Road	Smithfield Plains	Road reseal postponed from 2026/27 pending further information on adjacent development.
Gardiner Terrace	Munno Para	Road reseal postponed from 2026/27 due to proximity to rail grade separation. Has been partly resurfaced by SA Water trench.
Kingsbury Street	Davoren Park	Road reseal and footpath renewal postponed from 2026/27 due to recent housing trust property sales and potential development. Developers have already reconstructed sections of the footpath.
Peacemarsh Road	Davoren Park	Road reseal and footpath renewal postponed from 2026/27 due to recent housing trust property sales and potential development. Developers have already reconstructed sections of the footpath.

Harvey Road	Elizabeth South	Footpath renewal brought forward to 2026/27 to align with Hannan Street road reseal and ramps (school).
Northampton Crescent	Elizabeth East	Footpath renewal brought forward to 2026/27 to align with road reseal.
Lewis Court	Elizabeth East	Footpath renewal brought forward to 2026/27 to align with road reseal.
Ironbark Avenue	Craigmore	Footpath renewal brought forward to 2026/27 in response to community engagement feedback.

5. OPTIONS

Recommendation

1. In accordance with Section 122 of the *Local Government Act 1999*, Council adopts the 2026/27 Strategic Asset Management Plan (Attachment 1).
2. Council approves the Chief Executive Officer to make amendments to the 2026/27 Strategic Asset Management Plan (Attachment 1), that are minor in nature and do not adjust the overall intent of the Plan.

Option 2

The Chief Executive Officer prepare and present to the Council for its consideration at a future meeting, a Strategic Asset Management Plan for 2026/27 based on the City of Playford 2026/27 Strategic Asset Management Plan attached to this report, and incorporating the following amendments and such other amendments as the Chief Executive Officer considers necessary or appropriate:

- _____
- _____
- _____

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

The recommendation presented to Council ensures legislative requirements are met with respect to the Strategic Asset Management Plan and that the 2026/27 Strategic Asset Management Plan reflects the documents that underwent public consultation.

The 2026/27 Strategic Asset Management Plan outlines the renewal strategies and overall renewal programs that Council will deliver. Detailed breakdowns and maps of each program are provided in the Annual Business Plan and Budget, along with the new capital programs.

Risk Appetite

Regulatory Compliance

Council has zero tolerance for non-compliance with applicable legislation including but not limited to: the Local Government Act 1999; Independent Commission Against Corruption Act 2012; Work Health and Safety Act 2012; Environment Protection Act 1993; Planning, Development and Infrastructure Act 2016; Equal Opportunity Act 1984; Return to Work Act 2014; and Public Consultation legislation.

6.1.2 Financial Implications

The 2026/27 Strategic Asset Management Plan (Attachment 1) outlines the funding requirements to deliver the year one renewal programs and further provides the indicative investment levels for renewal for up to a 30-year planning horizon.

6.2 Option 2 Analysis

6.2.1 Analysis & Implications of Option 2

This option provides Council with the opportunity to make more significant amendments to the 2026/27 Strategic Asset Management Plan (Attachment 1). Depending on the nature of any amendments the documents may need to be re-written, and a report prepared prior to being presented to Council for their consideration at a future meeting.

6.2.2 Financial Implications

The financial implications will be dependent on the nature of any changes proposed to the 2026/27 Strategic Asset Management Plan.



City of Playford

Strategic Asset Management Plan

2026/27



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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Introduction



About This Document

What is a Strategic Asset Management Plan?

The City of Playford Strategic Asset Management Plan (SAMP) ensures Council can deliver services, maintain assets, and achieve its strategic objectives in a financially sustainable manner in the short, medium and long term.

It provides staff, Elected Members, and our community with an overview of our assets, including what assets we are responsible for and their replacement value, the current condition of our assets and how they are performing, the service levels we provide, our asset goals and objectives, and our financial position.

The SAMP also describes the asset-based activities that Council proposes to undertake over the medium to long term in delivering its strategic objectives and providing services to the community through its assets.

This SAMP includes 10 years of asset renewal projections, in alignment with Council's Long Term Financial Plan (LTFP).

The SAMP also presents the current state of Council's Asset Management Framework, data, and systems, highlighting identified gaps and continuous improvement activities.

Why Do We Have a SAMP?

Section 122 of the *Local Government Act 1999*, states that a council must develop and adopt plans for the management of its area, to be called collectively the strategic management plans. A SAMP (or equivalent) is one of the key documents demonstrating Council's compliance with this requirement.

Whilst Council is required under legislation to produce a SAMP, it is more than just a compliance document. Council uses the SAMP as the linkage between our high-level strategy and objectives, and our tactical asset management implementation, as described by the Asset Management Plans (AMPs) for each asset portfolio. The SAMP is also a key document for communicating with our stakeholders about our approach to asset management.

The SAMP (and the individual AMPs) also assist the City of Playford in meeting a wide variety of other legislative requirements, covering matters such as safety and risk management, building and development standards, equitable access, and accounting standards.

Introduction



From the CEO



The City of Playford adopts a holistic and proactive approach to asset management. The management of our existing asset base, levels of service delivered by these assets, and predicted asset growth are integrated into our strategic planning, renewal planning and long-term financial plans as well as the day-to-day activities of the organisation.

Council owns and manages approximately \$3.5 billion worth of assets, ranging from roads, buildings and land, to park furniture and office equipment. These assets are a significant investment, and Council needs to make sure they are managed appropriately for our existing community as well as for future generations.

This Strategic Asset Management Plan (SAMP) ensures Council can deliver services, maintain assets and achieve its strategic objectives in a financially sustainable manner in the short, medium and long term.

Day-to-day asset management includes the routine inspection and maintenance of council assets such as buildings, vehicles, footpaths, roads and playground equipment to ensure safety.

Medium to longer-term activities include the monitoring, planning, renewal, creation and disposal of assets. Ageing assets can require significant ongoing maintenance, and this must be balanced against the need to provide new assets and services for our rapidly growing community.

It is important that when we plan for new infrastructure, we not only consider the initial capital expenditure but ensure we also plan for the ongoing operational, maintenance and future replacement costs.

Ultimately, the SAMP provides a framework for the effective management and control of our infrastructure assets to achieve the desired balance of cost, risk and performance in community service delivery. It ensures we continue to provide safe spaces and places for our community to enjoy, as well as contributing to the appearance of our city and meeting the objectives of our Strategic Plan 2025-2028.

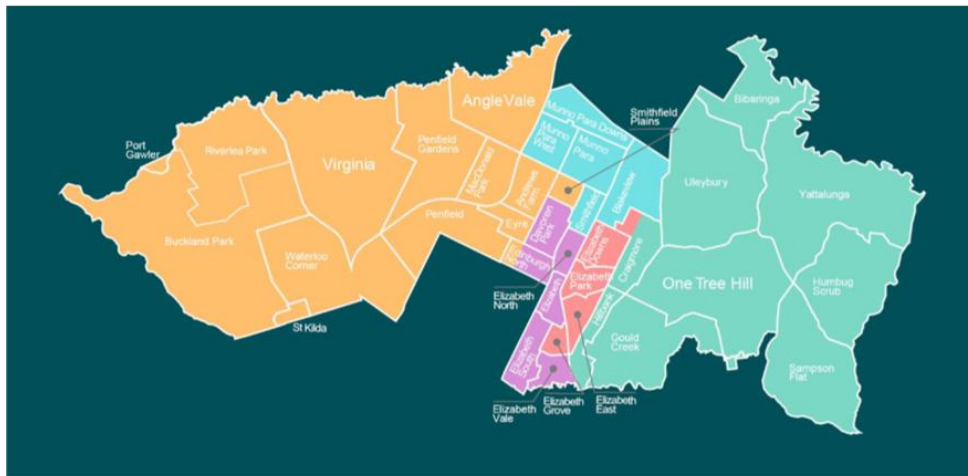
In February 2024 the Essential Services Commission of South Australia (ESCOSA) issued the final report of their review of Council's revenue sources, Long Term Financial Plan and Strategic Asset Management Plan, identifying both risks and areas of good practice for Council to consider. The review found the City of Playford's current and projected financial performance to be sustainable, which is the intended outcome of our Asset Management activities.

Our City



The City of Playford is the third largest South Australian metropolitan council, covering 345 square kilometres and with a population of around 115,790* people, which is anticipated to grow significantly over the next 10 years.

The city is diverse in nature, bounded on the west by the South Australian coastline (Gulf St. Vincent) which incorporates the Adelaide International Bird Sanctuary and remnant samphire vegetation, and bounded to the east by the Mt Lofty Ranges comprising hilly terrain containing rural living, native vegetation, and farming. At the western and northern end of the Council is one of South Australia's leading horticultural zones, the Virginia Triangle, and at the southern end is an industrial zone. The city also boasts a health precinct containing the Lyell McEwin Hospital and allied services, and a growing sports precinct.



Council is responsible for an asset portfolio with a replacement value of over \$3.5 billion, comprising Transport, Bridges, Stormwater, Streetscapes, Parks and Sportsfields, Water Capture and Delivery, Buildings, Technology and Office, Fleet and Minor Plant, and Land.

With the exception of Land, which is not included in this SAMP, Council manages its physical assets through the development and implementation of Asset Management Plans (AMPs), which detail information on Council assets and 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, providing new assets to meet forecast demand, and the renewal and upgrade of existing assets when they reach end of life or the optimum time in their lifecycle to intervene.

*Population as of June 30 2025, forecast.id.com.au/playford.

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.



Barry Warren Reserve, Elizabeth Downs.

Strategic Planning Framework




The three phases of our Strategic Planning Framework



PLAN

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.



INVEST

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, 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.



REVIEW

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.*

Strategic Planning Framework



Strategic Plan 2025-2028 Alignment

Asset Management planning is implemented in line with the decision-making filters in our Strategic Plan to ensure that we plan strategically for the future and:

- work with other levels of Government to ensure we maximise opportunities to leverage external funding
- meet our legislative requirements and legal obligations
- stick to our Finance Strategy to achieve long-term financial sustainability while still delivering planned services, responsibly managing debt and promoting the growth of the city
- finish what we have started in terms of our longer-term projects that the community is expecting us to deliver
- pace the delivery of new projects and services in line with resource availability

The AMPs align to the following Strategic Plan Community Themes:

Theme 1
Our foundations
Improving safety, accessibility and ease of movement around our city

- Transport, Parks, and Streetscape renewals ensure our city remains safe, accessible, and easy to get around.
- Stormwater assets are inspected and renewed when necessary to mitigate flooding risk.
- Technology, Fleet and Plant assets are renewed at the optimum time to ensure the continuity of delivery of maintenance and community services.

Theme 2
Our foundations
Lifting city appearance

- The condition of Transport, Parks, and Streetscape assets contribute significantly to the look and feel of an area. Although asset renewals are not primarily driven by visual amenity, they do contribute to this outcome.
- Irrigation of our reserves (using our environmentally sustainable recycled water network where available) uplifts their appearance and useability.

Theme 3
Building connections
Fostering collaboration and connection to each other

- Many Council services are delivered from Council-owned buildings. Regular maintenance and renewal ensure the continuing appeal and accessibility of these services, and our community's use of those facilities.
- Where building renewals are undertaken, works will meet current standards and accessibility requirements, and provide gender appropriate facilities.

Theme 4
Building connections
Activating and facilitating welcoming community spaces and events

- Creating and maintaining spaces where people can come together, both formally and informally, with a focus on ensuring these spaces are practical, accessible, and fit for purpose.
- Providing easier access to Council venues for community events and activities.
- Ownership and management of infrastructure and other assets, including community facilities such as the Grenville Hub, John McVeity Centre, Elizabeth Rise Community Centre, Northern Sound System and The Precinct.

Organisational Context

As well as the Strategic Planning Framework, Council operates in accordance with external legislation and industry practice, and multiple internal policies, procedures and organisational management frameworks. These influence our Asset Management operational activities and decision making.



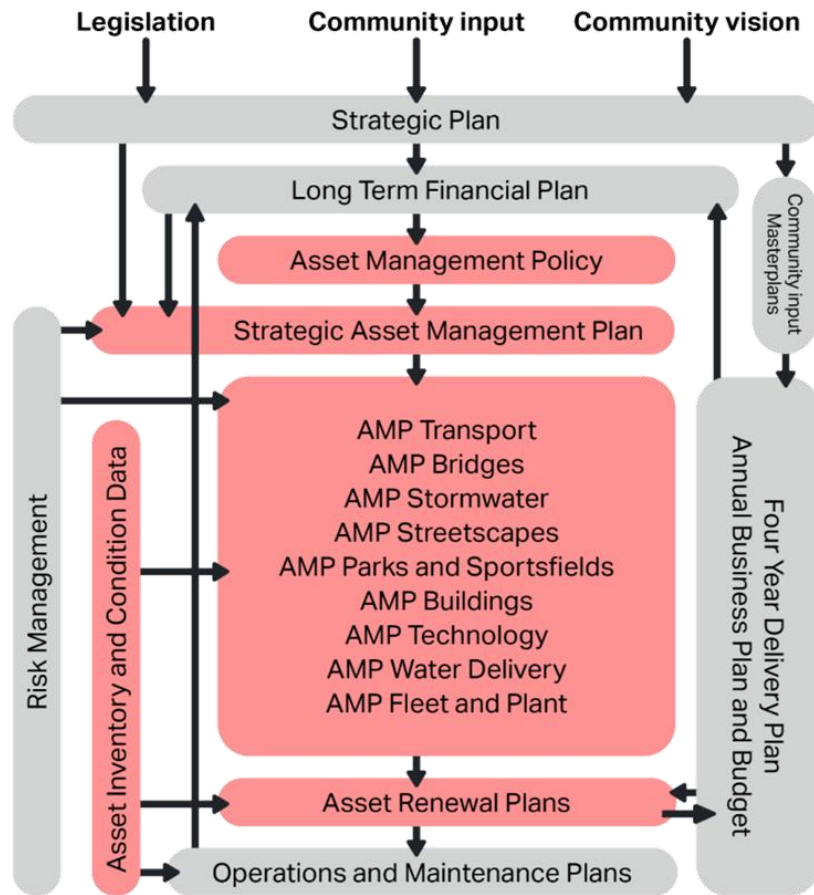
Fremont Park, Elizabeth

Organisational Context



Asset Management Framework

The figure below shows how the SAMP, AMPs and other infrastructure and asset management documents fit into the broader strategic planning framework. Whilst asset management planning is primarily concerned with the review phase of the Strategic Planning Framework, it is an integral part of the framework, receiving and providing input to all three phases.



SAMP review

Although the SAMP is a medium to long-term document, it will be reviewed each year along with the LTFP and Annual Business Plan and Budget (ABP) to ensure that it contains current asset portfolio and condition data, risks and mitigations are current, continuous improvement initiatives are up to date, and to provide a rolling 10-year financial forecast of infrastructure and asset management investment requirements.

Organisational Context

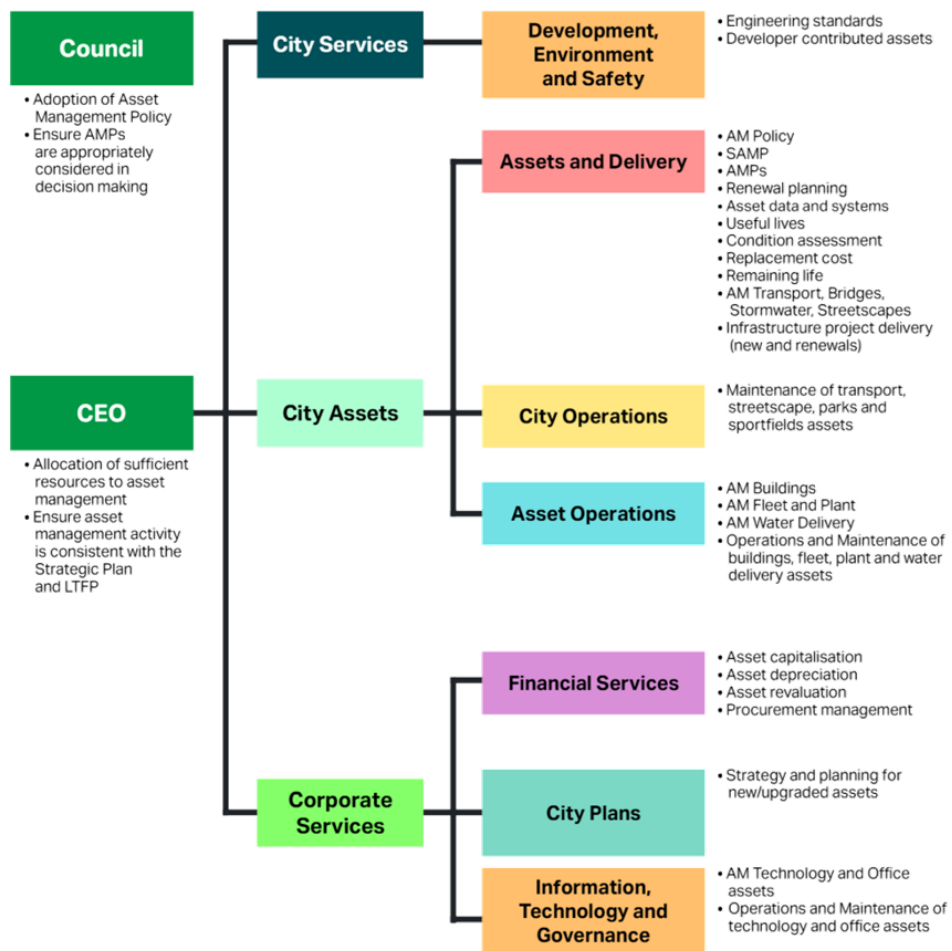


Asset Management Roles and Responsibilities

Council's Asset Management team sits within the Assets and Delivery department, which is responsible for the custodianship of Council's infrastructure assets and the delivery of renewal works and new capital infrastructure projects. This team is responsible for the Asset Management Policy, Asset Management Framework, SAMP, asset data, and renewal planning in consultation with other teams.

The tactical and operational asset management activities for buildings, technology and office, fleet and plant, and water delivery assets, and the management and acceptance of contributed assets from developers, sit within other areas of Council. These areas are supported by the core Asset Management team who provide the centre of asset management expertise.

This relationship and the responsibilities of Council staff and Elected Members as they relate to asset management activities and decision making is shown below.



Organisational Context



Levels of Service

The purpose of asset management is to realise value from assets and achieve the desired balance of cost, risk and performance in community service delivery. This manifests in agreed levels of service which are described from both a high-level community outcome perspective, and a technical perspective.

Customer Levels of Service

Council has developed Service Standards to ensure that levels of service are accurately defined, measured, and reported on to enable staff and Elected Members to provide a consistent and quality level of service to the community. Council's 25 Service Standard Statements cover all aspects of Council's service delivery.

The Service Standards that relate to Council's infrastructure and assets are shown below.

Asset Class	Service Standard Statement
All	Financially efficient service provision
Parks and Reserves	Attractive and sustainable Open Space
	Fit for purpose sportsfields
Sportsfield Maintenance	Vibrant and liveable parks and reserves
	Vibrant and liveable sportsfields
Stormwater Network	Fit for purpose stormwater network
	Manage risk of flooding to properties
Urban Streetscapes*	Provide safe and suitable urban and rural streetscapes
Rural Streetscapes*	Fit for purpose urban and rural streetscapes

**In the context of Council's Finance systems and Service Standards, 'Streetscape' includes the whole road corridor, and therefore both the Transport and Streetscape asset classes.*

For operations and maintenance, Service Standards have specific measures and targets including response times (e.g. 'make safe within 24 hours'), cost of the service per rateable property, and the proportion of maintenance activities that are planned versus reactive maintenance (e.g. 'percentage of work orders generated from a customer request').

For asset renewal, the Service Standards influence the investment and renewal strategies for each asset class.

In both cases the Service Standards lead to development of Technical Levels of Service.

Organisational Context



Technical Levels of Service

Our asset Technical Levels of Service are captured through Intervention Levels and Performance Standards.

Intervention Levels are the point at which Council undertakes activities to intervene with the assets. We aim to describe Intervention Levels in the maintenance plans and AMPs for each asset class. An example of intervention levels in the context of concrete footpaths may be to renew a footpath at a certain condition rating, or to undertake maintenance grinding when lipping reaches a certain point (currently 5mm-40mm).

Performance Standards are the standards and specifications that these intervention works must meet when they are undertaken (e.g. when grinding is undertaken, achieve lipping of less than 1mm; for renewal, construct in accordance with a defined specification).

In addition to legal compliance, we aim to meet industry guidelines from organisations such as the Institute of Public Works Engineering Australasia, Austroads and Engineers Australia, as well as relevant Australian Standards and the requirements of State Government agencies.

Community Input

Other general guidance for performance against our asset management levels of service comes from community sentiment; both through analysis of customer contact data, and from the results of more formal community surveys.

The Playford Community Survey captures sentiment, perception and performance of Council's delivery against the strategic objectives outlined on our Strategic Plan 2025-2028. The August 2025 survey saw more than 1500 members of the Playford community sharing their thoughts and experiences.

The figure below shows the average rating out of five for each Theme as well as the average community sentiment, which is a combination of trust, confidence and overall satisfaction with Council over the past 12 months.



Risk Management

Council uses a risk-based approach to managing business, project and operational activities and decisions. The Integrated Risk Management Framework (IRMF) is the means through which these are coordinated.

Council's IRMF includes commentary on its risk appetite, acknowledging that risk-based decision-making to support the achievement of strategic objectives should be tailored to each major risk type. The Risk Appetite ratings are provided below and influence our asset management decision making.

Organisational Context



Risk appetite ratings

The City of Playford has rated its risk appetite across the six major risk types set out below

Risk Type	Willingness to accept risk			
	CONTROLLED (Zero tolerance)	CAUTIOUS (Low)	ACCEPTING (Medium)	OPEN (High)
Service delivery				
Financial sustainability				
Reputation				
Environmental impact				
Regulatory compliance				
Work health & safety				

The IRMF also establishes eight 'Fundamental Principles'. Three of these are considered as overarching guiding principles for asset management:

- Fundamental Principle 1: All risk management activities will be undertaken in alignment with the International Standard, ISO 31000:2018 Risk Management – Guidelines.
- Fundamental Principle 2: Risk management will be embedded in all planning and activities undertaken across Council.
- Fundamental Principle 3: The City of Playford will adopt and embed a risk-based approach to all activities and adhere to Council's Foundation Principles of Full Disclosure, Do No Harm and Attend to the Needs of Others.

The IRMF further provides Risk Governance arrangements and a Risk Toolkit.

Council's Risk Toolkit includes Camms Risk Software. Camms includes three registers: one each for Strategic Risk, Operational Risk and Project Risk. Asset management risks are managed within the Operational Risk register.

A table of our asset management risks, and the relevant management approaches for each, is provided in Appendix 1.

The controlled risk rating for each of the asset management risks identified is 'medium'.

Our Assets

The City of Playford owns and manages a diverse asset portfolio, worth over \$3.5 billion. Council assets are divided into groups that comprise Transport, Bridges, Stormwater, Streetscapes, Parks and Sportsfields, Water Delivery, Land, Buildings, Technology and Office, Fleet and Minor Plant.



Stebonheath and Dalkeith Road Roundabout construction.

Our Assets



Asset Portfolio Summary



The replacement value of commissioned assets covered by this SAMP as of March 2026 is shown below. (Note this is different from the 'Fair Value' reported in the LTFP and annual financial statements as required by accounting standards).

It should be noted that this is correct at the time of writing this version of the SAMP and varies with each revaluation and every time a new asset (whether developer contributed or constructed by Council) is commissioned into the Asset Register.

Asset Class	Replacement Value \$M
Transport	1,327
Roads, kerbs, car parks, traffic islands etc	
Streetscape	283
Footpaths, bus pads, pram ramps, signage etc	
Stormwater	556
Pits, pipes, culverts, headwalls, earthworks	
Parks and Sportsfields	95
Playgrounds, irrigation, park furniture, fencing etc	
Buildings	214
Electrical, mechanical, hydraulic, structure, lifts etc	
Water Delivery	33
Bores, pipes, pumps, tanks, controllers, filters etc	
Bridges	60
Road bridge, pedestrian bridge, major culverts etc	
Fleet and Minor Plant	18
Light vehicles, trailers, heavy plant etc.	
Gardening and other small mechanical plant items.	
Technology and Office	7
Computers, printers, audio-visual equipment, library collections etc	
TOTAL	2,593

Our Assets



Land is not included in the above list and is valued at approximately \$0.9 billion giving an overall City of Playford asset portfolio of approximately \$3.5 billion.

A further breakdown of the assets within each asset class and their renewal value is provided in the individual AMP for that asset class.

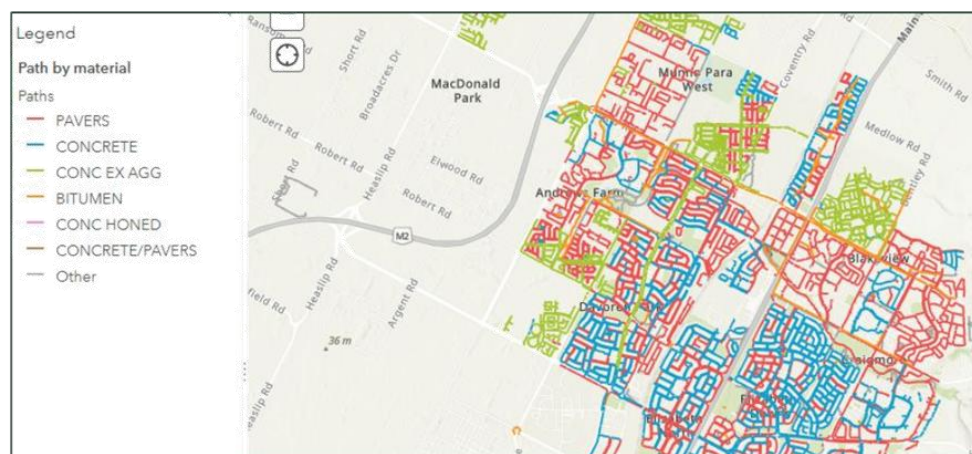
Asset Data

Council collects, maintains and analyses a large amount of information across its asset portfolios.

Council's asset data is stored, managed, and maintained in an Asset Register within Technology One's enterprise information system. This provides a single interface that streamlines business operations and integrates information across the whole Council, as well as helping to manage the complexity of asset data management and planning.

The Asset Register records information for the asset class, condition, value, size, age, and the remaining life of individual assets. Our Asset Register currently contains over 112,566 asset components.


Council's enterprise Geographic Information System (GIS) is also utilised in conjunction with the Asset Register. GIS enables mapping, visualisation, spatial analysis and querying of asset data. An example (footpath material) of GIS based asset visualisation is shown below:



This information is used in multiple asset management decision-making and reporting areas including the development of renewal programs, long-term forecasting, asset valuation and depreciation, and local government wide legislated reporting.

Our asset management decision-making is a combination of 'top down' inputs from the Strategic Plan, various city-wide strategies and the Asset Management Policy, and a 'bottom up' approach that largely consists of an analysis of available asset and condition data, forecasting and predictive modelling.

Our Assets

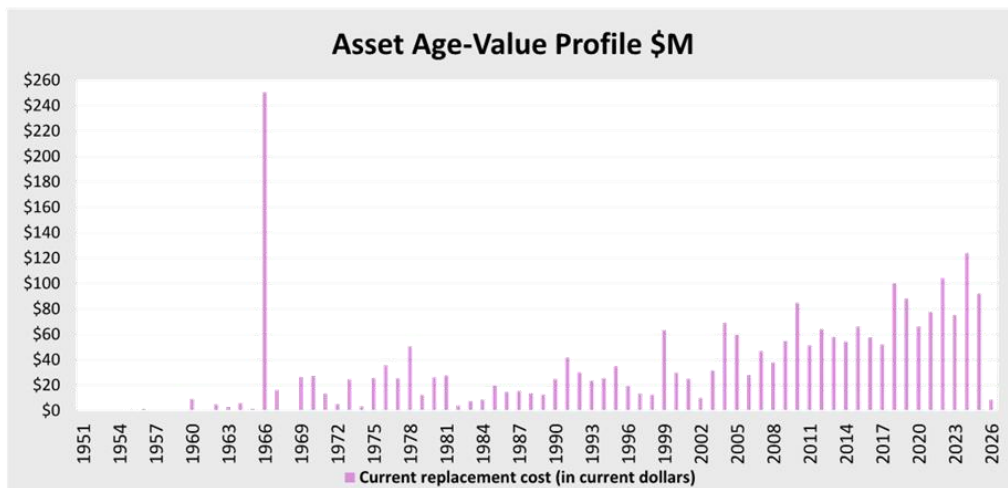


Asset Profiles

Age-Value Profile

The age profile of our assets is shown below. This shows a spike in asset construction in the mid-1960s and steadily increasing construction to the present day, due to land being released for development in a progressive manner. Our Asset Register tells us that the average asset age is 22 years. Compared to many Councils, this is a young infrastructure portfolio. This age profile indicates that annual asset renewal requirements should be at a steady rate for now but would be expected to climb steadily (with occasional spikes) into the future.

The accuracy of the age data is good overall; nevertheless, we can see evidence of some inaccuracies. For example, it is unlikely that \$250M of assets were all commissioned in 1966 but were an accumulation from the early to mid-1960s. We also know that we have a small number of heritage assets constructed a good deal earlier than 1951. Council amalgamations and incorrect data transfer in 1997 could be an example of another source of error. We will prioritise and fix these errors over time as we complete asset inspections and acquire more accurate data.



A further breakdown of the assets within each asset class and their age-value profile is provided in the individual AMP for that asset class.

Expected Useful Lives

Each asset is assigned an Asset Type, that has an associated expected useful life and a unit rate (that reflects its current replacement value). There are currently over 532 Asset Types in the Asset Register. The remaining useful-life data can be used to forecast when the asset will be due for renewal, and the unit rates can assist in providing budget estimates for renewal programs and the overall value of our asset base. Together they allow us to calculate the written-down value of Council's assets using straight line depreciation.

Our Assets



A high-level summary of the expected useful lives of our assets is described below and in more detail in the individual AMPs.

Asset Type	Useful Life (years)
Buildings and Structures	10-100
Infrastructure – Stormwater	10-120
Infrastructure – Streetscape	10-100
Infrastructure – Parks and Reserves	10-100
Plant and Equipment	2-15
Office Furniture and Equipment	2-15
Land	Infinite
Infrastructure – Formation / earthworks / swales	Infinite

Asset Condition Assessment

Condition Rating

Condition of our assets is monitored periodically: proactively, based on asset criticality, efficiency, and opportunity; and reactively, based on service level or operational concerns.

As a result of condition monitoring, and where relevant, assets are assigned a condition rating.

Asset condition is assessed using a 1-5 rating system as detailed in the table below.

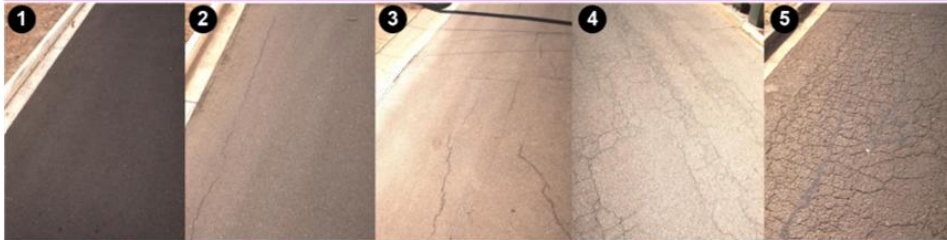
Condition Rating	Description of Condition
1	Very good / As new: only planned inspection and maintenance required.
2	Good: only planned inspection and maintenance and/or some additional minor maintenance required.
3	Fair: some maintenance beyond planned inspection and maintenance required.
4	Poor: significant maintenance effort required; renewal/rehabilitation will likely be required in the short term.
5	End of life: physically unsound and/or beyond rehabilitation and maintenance. Renewal / disposal required.
0	Not rated

Examples of what this condition rating looks like for road, kerb and footpath assets is shown in the photographs of actual Council assets below.

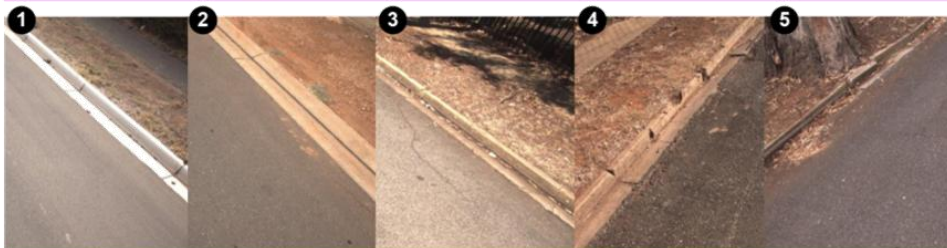
Our Assets



Road: Condition rating



Kerb: Condition rating



Footpath: Condition rating



Asset Condition Assessment Tactics

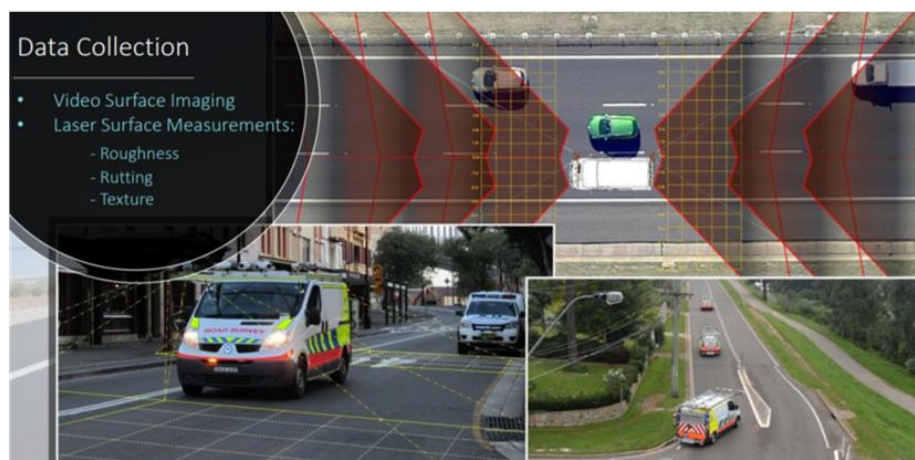
Different tactics are employed for the condition assessment of different asset classes, as summarised below.

Transport Assets

The main aim of transport asset condition assessment is to prompt intervention at the optimum time for road seals to extend the life of the underlying pavement and allow the seal to reach its expected life.

As of May 2022, we commenced the capture of all visible road and kerb assets, and their condition, on a four-yearly cycle via a contractor using vehicle-mounted high-definition cameras and laser surface measurement.

Our Assets



Data and imagery of road features and defects between (and including) kerbs was captured every 5, 10 or 20m.

Using agreed business rules and artificial intelligence (AI) tools, this data is used to inform a forward four-year renewal plan. The value of this information will be enhanced significantly when a second data set is collected again in 2026 (underway at time of writing).

Transport assets are also inspected annually by Council maintenance staff as well as reactively in response to service level or operational concerns.

Bridge Assets

Bridge assets are visually inspected on an annual basis by Council staff and formally condition assessed at component level every four years in accordance with the Department of Infrastructure (DIT) Road Structure Inspection Manual. As these are critical assets, the four-yearly inspections are undertaken by an external contractor specialising in bridge inspections.


The components assessed in the four-yearly inspections (if present) are quantified, photographed and condition rated (1-5), with subsequent recommended works noted.

- Approach
- Wearing surface
- Barrier
- Kerb
- Footpath
- Deck
- Girder
- Abutment
- Bearing
- Headstock
- Pier
- Column
- Waterway
- Wingwalls/Headwalls
- Box culvert
- Base slab

Streetscape Assets

As of September 2022, we commenced the capture of all visible streetscape assets and their condition on a four-yearly cycle, via a contractor using quad bike-mounted high-definition cameras.

Our Assets




The collected imagery is then analysed to give asset condition rating in 20m segments that informs our forward renewal programs. The following information is also provided:

- Footpath Trip Hazards / Event Data (includes path lips and path obstructions)
- Pram Ramp Disability Discrimination Act (DDA) Compliance
- Bus Hardstand DDA Compliance and presence of bins / seating

Similar to roads, the value of this information will be enhanced significantly when a second data set is collected again in 2026 (underway at time of writing).

Streetscape assets are also inspected (annually in established suburbs and every two years in newer suburbs) by Council maintenance staff as well as reactively in response to service level or operational concerns.

Stormwater Assets

A stormwater pipe condition assessment program is undertaken on a sampling basis. This is driven by factors such as high inspection cost and lack of incidental opportunity to inspect. The selection of sample assets is influenced by asset criticality and service level concerns (e.g. we do not intend to inspect younger pipes, those of lesser criticality or that are performing as expected).

Condition assessments are typically undertaken on a sample of approximately 10km annually of the total 572km network using CCTV, on a cross-section of assets of varying ages, and on pipes located beneath roads on the forward road renewal program.

Pipe in good condition



Pipe requiring renewal works



As part of the transport asset mass data capture work undertaken in 2022, the extent and condition of roadside swale drains (typically in rural areas) were also captured for the first time.

Our Assets



Parks and Sportsfields Assets

The assets in this class are given an asset condition rating review once every two to four years (depending on age) and are also inspected on a routine basis by Council maintenance staff throughout the year. Playground assets are monitored for safety compliance through a variety of maintenance testing activities. The unitary surfacing (i.e. rubber soft fall) is independently tested every 3 years as per AS 4685.0-2017, to ensure safety compliance is met.

Building Assets

Buildings are inspected on a routine basis throughout the year. These inspections are geared toward regulatory compliance and maintaining service levels to customers. A sample of buildings are also selected to have an external audit on condition, component breakdown and asset data. This sample is driven by building criticality.

In addition to this, on a 5-yearly basis, buildings are condition assessed at a high level to facilitate Financial Revaluation, which is a requirement under the Australian Accounting Standards. This was last completed in 2023/24.

Water Delivery

The inspection of water delivery assets is a continuous process that involves the monitoring of water quality and quantity performance metrics and, where relevant, ensuring these are within industry standards.

Fleet and Plant Assets

Fleet and Plant assets are inspected on a routine basis throughout the year. Teams follow a standardised inspection checklist to ensure the functionality and safety of assets. Council also has a qualified team who inspect and perform routine maintenance on these assets.

Fleet and Plant assets have an age-based renewal strategy and therefore are not given a condition rating. Renewal programs instead rely on asset commissioning date, running hours and service life.

Technology and Office Assets

Technology and Office assets are inspected for electrical safety on a routine basis during 'testing and tagging'. This process is undertaken by a qualified independent contractor. Most other user needs and performance issues are captured via a ticketing system for frequently used assets, allowing the ICT team to respond on a priority basis.

Technology and Office assets have an age-based renewal strategy and therefore are not given a condition rating. Renewal programs instead rely on asset commissioning date and service life.

Critical Assets

Council identifies critical assets within its asset register through risk assessment. Some factors of the risk assessment include catastrophic risk impacts to public safety or service delivery, asset damage and litigation. Critical assets require routine inspection and/or legislated compliance testing to ensure the service and safety of these assets.

Our Assets



City of Playford's critical assets currently consist of:

- Bridges
- Pedestrian Bridges
- Major Culverts
- Levees
- Retaining walls
- Unitary (rubber) surfacing

The below tables show the definitions for critical asset identification per type.

Asset Type	Criteria
Bridge	A structure with minimum span or diameter $\geq 1.8\text{m}$ for the primary purpose of carrying a road over an obstacle.
Pedestrian bridge	A structure with a minimum span or diameter $\geq 1.8\text{m}$ for the primary purpose of carrying a path over an obstacle.
Major culvert	A structure with a minimum span or diameter $\geq 1.8\text{m}$ and with a height $\geq 0.9\text{m}$ for the primary purpose of carrying water.
Levy	A raised earthwork structure that is $\geq 1.0\text{m}$ in height with structural clay core for the primary purpose of containing flood water.
Retaining wall	A structure for the primary purpose of retaining material that is $\geq 1.0\text{m}$ in height.
Unitary surface	A rubber surface used in play spaces for the primary purpose of impact absorption.


The below tables show the frequency for Level 2 inspections for structures in accordance with the Department of Infrastructure and Transport Road Structure Inspection Manual (RSIM), and for unitary surface inspections in accordance with AS 4685.0-2017 Playground Equipment.

Criteria		Frequency
Age of structure	More than 40 years old	4 years
	Less than 40 years old	8 years
Overall length of structure	Greater than or equal to 50 metres	4 years
	Less than 50 metres	8 years
Spans of structure	Greater than or equal to 35 metres	4 years
	Less than 35 metres	8 years
Environment of structure	Within one (1) kilometre of the ocean	4 years
Unitary surface	Surface impact test	3 years

Future areas for improvement are to undertake an audit of each critical asset type to ensure all data is correct and captured within the register as well as automating inspection reminders to ensure frequency periods are met and monitored.

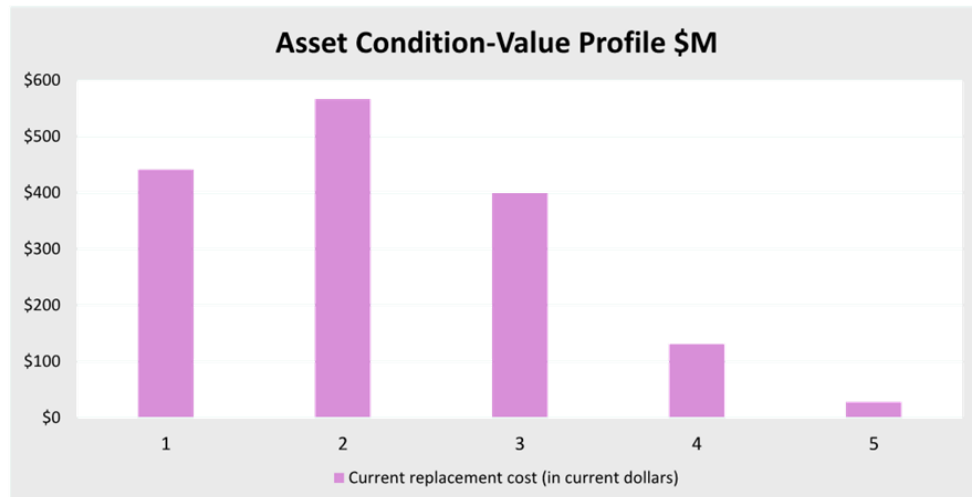
A further breakdown of critical assets is provided in the individual AMP for that asset class.

Our Assets



Asset Condition-Value Profile

For the assets that are assigned a condition rating, the current condition profile of our assets against this rating is shown below.



The condition of majority of Council's assets are very good to fair (1-3), with only a minor proportion rated poor or very poor (4-5).

A small amount of assets that have not received a condition rating are considered condition 0 in the asset register. These are not shown in the graph above and total \$23.9M. The main reasons for condition 0 assets are inaccessibility to the asset when rating and a found asset that was not previously in the register, awaiting condition rating.

A further breakdown of the assets within each asset class and their condition-value profile is provided in the individual AMP for that asset class.

Asset Investment

Each year, Council spends a large proportion of its budget replacing existing assets and on the construction of new assets. The purpose of asset management is to provide effective management and control of infrastructure assets to achieve the desired balance of cost, risk and performance.



Chillingworth Road, Elizabeth East road resurfacing

Asset Investment



Hierarchy of Asset Investment Decision Making

Asset investment decision making needs to balance competing demands for limited funds. There are six main factors that we consider in deciding investment priorities.

In order of hierarchy these are:

1. Meeting legislated requirements
2. Managing safety and risk
3. Financial sustainability and alignment with the LTFP
4. Alignment with the Strategic Plan
5. Maintaining agreed levels of service for existing and contributed assets
6. Delivering increased levels of service / new assets

Financial Sustainability Indicators

Council uses six Financial Sustainability Ratios to ensure it assesses, monitors, and reports the financial and asset sustainability of its operations with a particular focus on intergenerational equity.

All ratios are addressed in the LTFP; however, for the purposes of asset management, the Asset Renewal Funding Ratio (also sometimes called Asset Sustainability Ratio) is the key indicator. In addition, our Asset Management Framework is cognisant of the Cashflow from Operations Ratio.

Asset Renewal Funding Ratio

Calculated as the amount spent on the replacement of assets (net of sale proceeds from replaced assets) divided by the amount planned to be spent on renewals through the AMPs.

- Council's 2026/27 LTFP identifies the Asset Renewal Funding Ratio with a projected average of 101.7% over the next 10 years, with a target range between 90% and 110%.
- The ratio for 2026/27 is above the target range at 116.5%. This is caused by some works that were funded in the 2025/26 renewal AMPs being delivered over multiple years with some expenditure being realised in 2026/27 (i.e. this is a timing outcome only).
- Importantly, in alignment with Council's Finance Strategy, this indicates that Council intends to fully fund the asset renewals identified in the AMPs and summarised in this SAMP.

Cash Flow from Operations Ratio

Calculated as Cash Flow from Operations divided by Asset Management Plan Replacement Annuity.

- This ratio measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.
- The target range of between 90% and 110% is designed to accommodate annual variation, but in general Council should be targeting 100%, to ensure enough cash from operations is available to cover the replacement of assets over time. This enables the delivery of intergenerational equity and a sustainable use of borrowings that can be repaid over the life of the asset and re-borrowed when the replacement is due.
- The annual average AMP renewal program for the next 10 years is \$36.4M and the 2026/27 cash flow from operations from the LTFP is \$44.8M giving a ratio of 123%. By 2035/36 this ratio increases to 204.1%. This indicates we intend to spend substantially

Asset Investment



less on asset renewals in the next 10 years compared with the theoretical rate of current asset consumption. This is not surprising given the generally young age of the Playford asset portfolio and a renewals approach that aims to maintain the level of service. Younger assets will be left to age in place, with routine maintenance and monitoring, and we expect to expend larger amounts on renewals in future decades as assets come to the end of their life over the next 20 to 50 years. Smoothing the funding for renewal over time ensures intergenerational equity – the idea that each generation pays their fair share for use of an asset or resource.

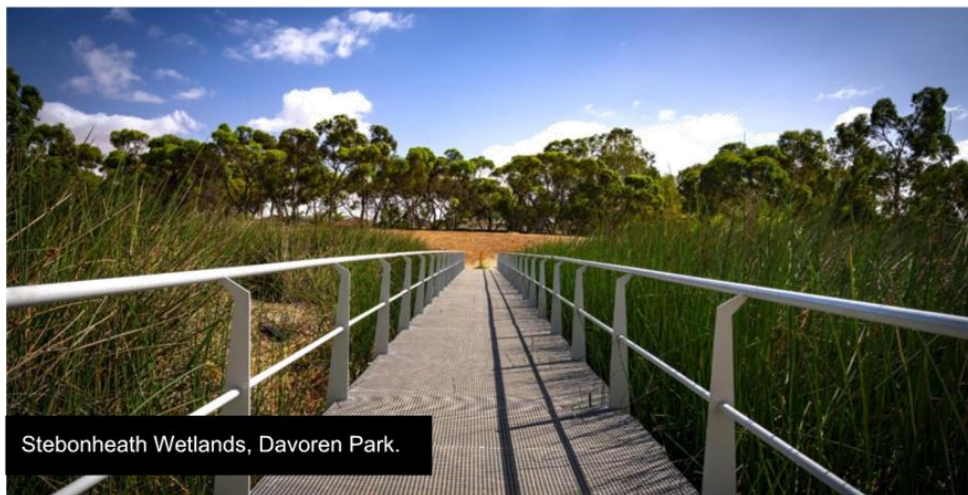
Lifecycle Management

Our goal is to provide assets that meet the community's needs, provide agreed levels of service and optimise the whole of life costs of those assets.

To manage assets effectively we must consider the whole lifecycle:

- The existing network, how it is performing and whether it meets agreed levels of service
- Whether we should expand the asset network through new projects
- How new projects are prioritised
- The contributed assets that we expect to receive from development
- How budgets are allocated
- How assets should be maintained
- When existing assets should be renewed
- How asset data is collected and managed

Asset Management Plans (AMPs) are internal documents developed for each asset class to guide us in our daily decision-making and plan for longer term activities and investment. In conjunction with the establishment of Technical Levels of Service and performance targets, AMPs provide a framework for balancing operational activities with reactive maintenance, proactive maintenance, asset renewals, asset acquisition and disposal – with the overall aim of achieving the optimum lifecycle asset cost, for a given level of service.



Stebonheath Wetlands, Davoren Park.

Asset Investment



Asset Lifecycle

The lifecycle of an asset can be described in the following stages:



As one example, the table below lists the various activities that relate to each phase of the lifecycle for footpath assets.

Strategy: Transport Strategy, SAMP and AMPs.
Planning and Design: design and scoping of works
Acquisition: new footpaths constructed by Council or developers
Operations: inspection, condition assessment, clearing of vegetation
Reactive Maintenance: re-laying a short section of footpath that is damaged or failing
Proactive Maintenance: annual concrete footpath grinding program to address minor trip hazards
Renewal: annual program to replace sections at end of life and beyond routine maintenance
Disposal: a footpath is no longer required (rare but possible due to a land use change)

Asset Investment



Annual Expenditure

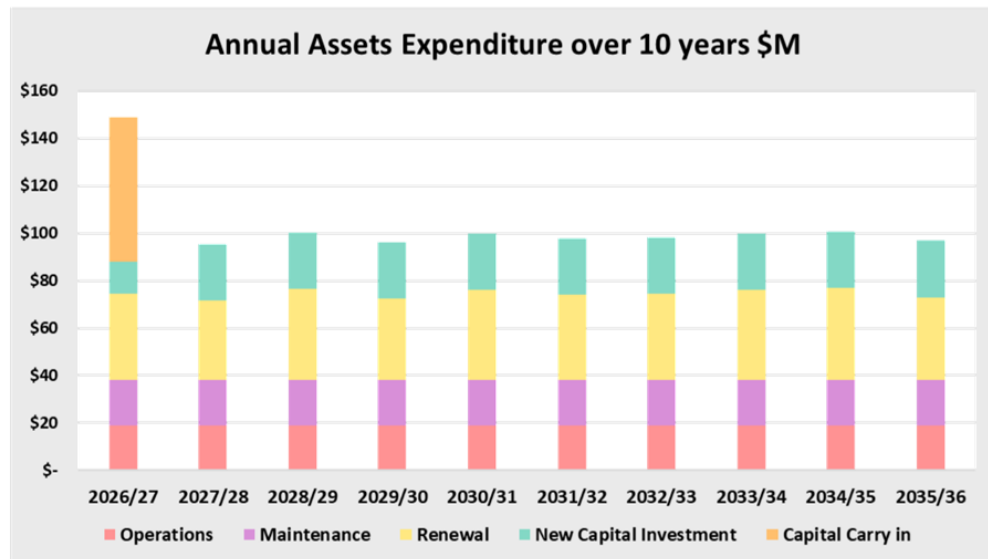
Over the next 10 years, estimated expenditure on Council's asset portfolio ranges between \$95.43M and \$148.83M per annum.

The 2026/27 expenditure includes \$60.8M of capital carry-in for infrastructure projects funded in prior years, \$54.3M of this is new infrastructure projects and \$6.5 is renewal projects.

Note that Acquisition (i.e. new capital projects) beyond year one of the Four Year Delivery Plan is projected as \$23.8M, being an estimate based on the current forecast result for 2025/26 and the average of the previous two years' actual capital project delivery (2023/24-2024/25) in alignment with the LTFP.

Operations & Maintenance (O&M) expenditure is based on the 2025/26 O&M budgets. A future area for improvement is to review the assumptions made for the allocation of O&M budgets, to forecast the impact of the additional assets (new and contributed) on these budgets in a meaningful way.

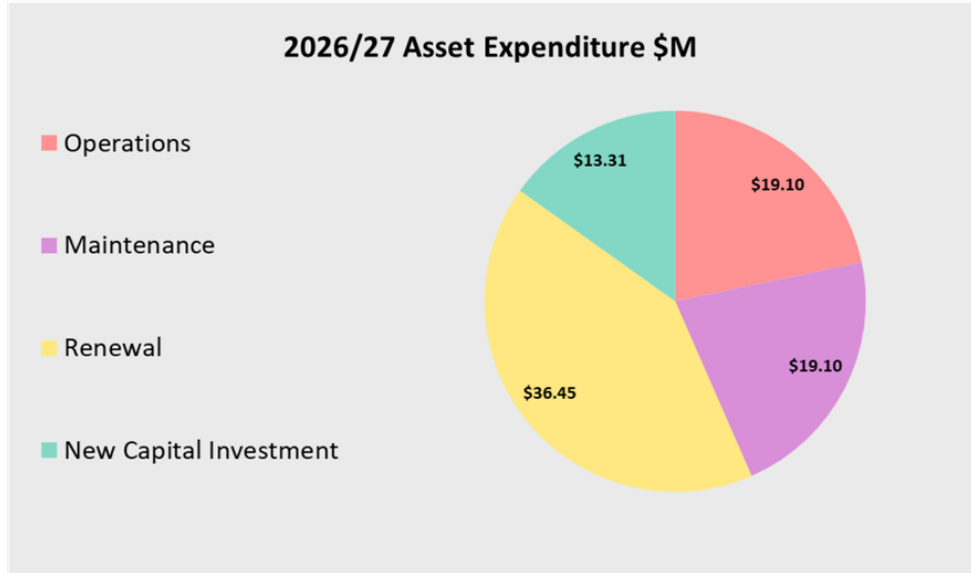
All values are in 2026/27 dollars and are not indexed.



Asset Investment



For 2026/27, the estimate for expenditure (excluding carry-in from previous years) is \$88.0M and is made up as follows:



Renewal Tactics

Assets are largely selected for renewal based on their condition rating (verified by physical inspection) and reports from maintenance staff or community feedback. An internal four-year forward work plan is created for asset renewal to enable future works to be aligned with identified strategic priorities. This enables works to be brought forward or pushed back over a four-year planning horizon to achieve alignment and synergy with other planned capital projects, thus maximising efficiency and minimising disruption to the community.

Asset renewal strategies, used to create the first four years of the long-term renewal budget, are specific to each asset class and are described in each AMP. A high-level description is provided below.

Transport Renewal

Intervening at the optimum time for road seals to extend the useful life of the underlying pavement.

1. Renew roads at Condition 5.
2. Assess for renewal at Condition ≥ 4.5 .
3. Renew roads at Condition ≥ 4 if adjoining assets have been selected for renewal.
4. Renew small sections of assets at Condition ≤ 4 if they are located within a road that has otherwise been selected for renewal.
5. Renew kerb at Condition ≥ 4 if on a road and/or footpath selected for renewal to reduce future damage.

Asset Investment



Bridge Renewal

The bridges selected for renewal are driven by current condition rating.

1. Renew Pedestrian Bridges and Major Culverts at Condition 5.
2. Renew Road Bridges at Condition ≥ 4.5 .
3. Assess Pedestrian Bridges and Major Culverts for renewal at ≥ 4 .
4. Assess sub-components of Road Bridges for renewal (or major maintenance work) at Condition ≥ 3.5 .

Streetscape Renewal

The footpaths selected for renewal are driven by current condition rating, however a paths proximity to community amenity is also considered. The selection criteria are:

1. Renew Condition 5 assets.
2. Assess for renewal at Condition ≥ 4.5 .
3. Assess Condition ≥ 4 footpaths with a high proximity score (proximity to local amenity).
4. Renew sections of assets at Condition ≤ 4 if they are located within a footpath that has otherwise been selected for renewal.
5. Renewal of non-compliant pram ramps, where located on a footpath or road that is being renewed.

Stormwater Renewal

Stormwater asset condition assessments (typically using CCTV inspection) are ongoing throughout the year and renewals are programmed when the condition assessment identifies the need for repair or replacement. The selection criteria are:

1. Renew at Condition ≥ 4 where works can be combined with road renewal to reduce future damage.
2. Renew where not performing as designed.



Asset Investment



Parks and Sportsfields Renewal

Playgrounds and irrigated sites are the large-cost items within this asset class and, as a result, act as drivers for the renewal of other assets in their proximity. The criteria used to identify assets that will be replaced is as follows:

1. Renew Condition 5 irrigation or playground assets.
2. Renew the next oldest playground asset not meeting modern standards or community expectations.
3. Renew Condition ≥ 4 minor assets in conjunction with irrigation renewals.
4. Renew Condition ≥ 4 minor assets in conjunction with playground renewals.
5. Renew Condition 5 minor assets in isolation.

Buildings Renewal

Building assets are broken down into components to assist decisions around partial building renewals, to optimise asset life by only replacing areas of expected failure. Building Asset renewal involves the replacement of existing infrastructure when required, so that Council can continue to deliver its services and meet legislative requirements in a sustainable manner.

Building renewals are triggered by:

1. Useful Life
2. Building Inspections
3. Maintenance Expenditure
4. Compliance Requirements

Water Delivery Renewal

To ensure the reliability of Managed Aquifer Recharge (MAR) schemes, it is crucial to replace water delivery assets before they fail. This is identified through visual inspections and measured conditions, aligning with principles such as Mean Time Before Failure (MTBF) and Total Cost of Ownership (TCO). By employing these principles, MAR schemes can maintain their reliability, minimising unexpected failures and costly downtime.

Fleet and Plant Renewal

The aim of this program is to renew fleet assets that have either reached the end of their useful life, as identified by visual condition inspection, have poor performance or reliability, restricted parts availability, or the resale value of an existing asset is at an optimum level.

Technology and Office Renewal

The aim of this program is to renew technology assets that have failed or are no longer performing as needed, are unsupported by the vendor, are out of warranty, have limited parts availability and while they still have residual market value.

Asset Investment



One Year Renewal Plan

Each year, Council spends a large proportion of its capital budget replacing existing assets that have either reached the end of their useful life or are no longer able to provide an acceptable level of service to the community.

The 2026/27 renewal plan budget summary is shown below.

Asset Category	Renewal Budget 2026/27
	\$'000
Transport (including bridges)	13,388
Stormwater	895
Streetscapes	6,760
Parks and Sportsfields	1,899
Water Delivery	1,473
Buildings	6,288
Minor Plant	76
Fleet	4,031
Technology and Office	1,639
Grand Total	36,449

In order to capitalise on the delivery of the renewal program, upgrades and improvements that synergise with renewal but are classed as 'New' works may be included in a "Supplementary" program. The 2026/27 Supplementary works include the widening of footpaths.

Asset Category	Renewal \$'000	Supplementary \$'000	Total Budget \$'000
Transport (including bridges)	13,388	-	13,388
Stormwater	895	-	895
Streetscapes	6,760	478	7,238
Parks and Sportsfields	1,899	-	1,899
Water Delivery	1,473	-	1,473
Buildings	6,288	-	6,288
Minor Plant	76	-	76
Fleet	4,031	-	4,031
Technology and Office	1,639	-	1,639
Grand Total	36,449	478	36,927

A breakdown of the assets within each asset class in the one-year renewal plan is provided in each AMP and collated for public presentation in the Annual Business Plan and Budget.

10-Year Forward Renewal Plan

The 10-year forward renewal plan is a rolling indicator of future renewal investment requirements based on the expected remaining life of our assets, and each asset class's renewal strategy.

Asset Investment

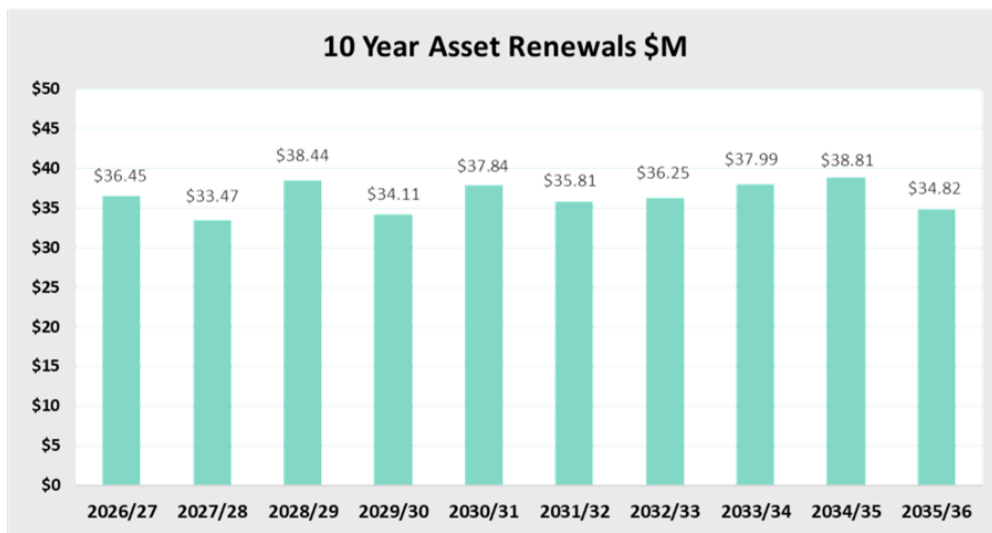


The first four years in the plan are reflective of the internal four-year renewal plan derived from the Renewal Tactics outlined in the section above.

Beyond the first four years of the forward renewal plan, Council has moved to condition-based long-term renewal forecasting for Transport and Streetscape assets. These forecasts now show where we believe assets in these classes will require renewal, based on a combination of their current condition, and expected useful life, making the predictions more realistic.

All other asset class renewals beyond Year 4 are forecasted using knowledge gathered from renewal tactics or using expected useful life, (i.e. an 'expiry date' methodology).

The following graph shows \$364.0M forecast for asset renewal over the coming 10 years. The individual AMPs show this forecast broken down into each asset class.



30 Year Investment Profile

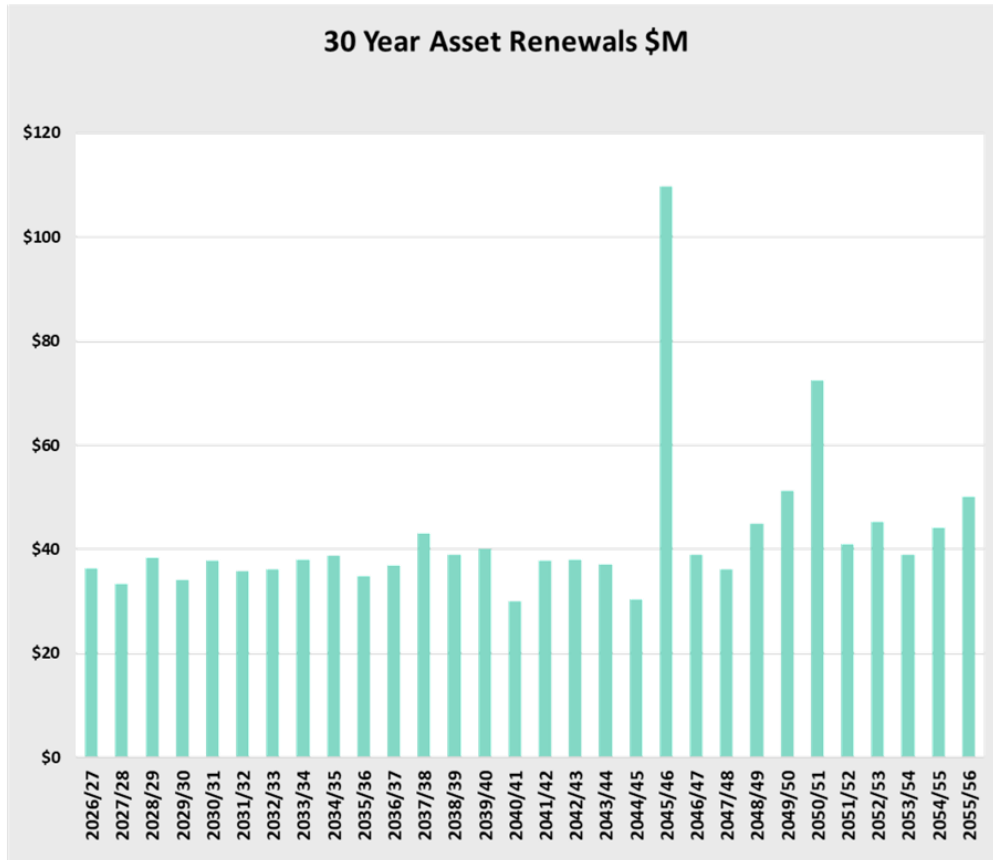
Renewals can be forecast over a much longer period using asset condition and useful-life data. This long-term forecast is reviewed annually to provide a rolling program that increases in accuracy the closer it gets to delivery (e.g. Years 1 and 2 of the renewal program may be subject to minor changes whereas forecasts in Year 20 may move significantly based on actual versus predicted failure rates).

Forecasting indicative funding requirements over a long-term planning horizon allows asset managers to identify any future potential spikes, and therefore plan to either smooth out renewals to avoid them, or provide early advice to the delivery team that a large renewal program will be required and to resource accordingly.

Asset Investment



The graph below shows the forecast renewals funding requirement for the next 30 years.



The spike of \$110M in 2045/46 largely represents when stormwater assets that were constructed in the 1966 boom (displayed earlier in the Asset Age-Value Profile) are theoretically due for renewal (80 year life). In reality, it is expected that these assets will fail in a more normally distributed fashion, some earlier than 2045/46, and some much later than this.

Asset Managers will continue to monitor assets and their condition over time, and update forecasts accordingly.

Management of Growth

Whilst the Asset Management Framework largely focuses on the responsible custodianship and renewal of existing Council assets, it is important that it also considers future demand. This is considered through three focus areas:

- Additional future demand on assets from external factors (e.g. population growth, climate change)

Asset Investment



- Growth of the network from contributed assets (i.e. additional assets added to Council's portfolio through third party developers)
- Growth of the network from new Capital Projects (e.g. Council's Four Year Delivery Plan and ABP)

Future Demand Forecasting

Drivers of Demand

Drivers affecting demand include things such as population change, regulations, changes in demographics, seasonal factors, vehicle ownership rates, consumer preferences and expectations, technological changes, economic factors, agricultural practices, environmental awareness, etc.

The present position and projections for demand drivers that may impact future service delivery and use of assets are documented in the table below.

Demand Drivers, Projections and Impact on Services

Demand drivers	Present position	Projection	Impact on services
Population	115,790 (.id)	183,894 by 2046	Significantly increased demand
Demographics	17.4% aged over 60 years	19.6% by 2046	Increased demand
Residential development	2,303 Ha of land recently rezoned	Area developed over 20–30 years	Increased demand on existing infrastructure and maintenance
Climate change	Warm, low-rainfall climate with increasing variability	Hotter, drier conditions overall More intense rainfall and storm events Increased frequency of extreme heat and fire weather	Shifting demand patterns and community expectations Evolving design standards and asset specifications Increased likelihood of service disruptions and failure (fire and flood)
Technology Changes	Onsite infrastructure and moderate levels of digital transformation	Cloud computing and high levels of digital transformation	Trend towards offsite management of hardware and software (IaaS and SaaS) may reduce capital requirements

Demand Management Planning

Demand for new services will be met through a combination of managing existing assets, upgrading existing assets and providing new assets. Demand management practices can also include non-asset solutions, insuring against risks and managing failures.

Activities identified to date to manage future demand are shown in the table below.

Asset Investment



Demand Management Plan Summary

Demand Driver	Impact on Services	Demand Management Plan
Population (density) increase	Greater demand on infrastructure and services	<p>Ensure new development funds any required upgrades where practical</p> <p>Optimise renewal spend using new mass data capture and condition assessment methodology</p>
Demographics	Similar demand mix for services	<p>Disability Discrimination Act compliance – non-compliant pram ramps to be upgraded when road and/or footpath is renewed; footpath renewals increased to 1.5m from existing 1.2m where possible</p>
Residential land development	Increased pressure on existing infrastructure; lower service level	<p>Ensure new development funds or provides sufficient infrastructure</p> <p>Capacity shortfall to be addressed by upgrade and new capital projects</p>
Climate change	Higher stormwater capacity required for same service level	<p>Monitor changes to design standards and update accordingly</p> <p>Secure funding for Stormwater Management Plans</p> <p>Stormwater renewals to include upsizing to modern day minimum pipe size</p>
Technology Changes	Trends toward offsite assets, mass data capture and remote working	<p>Review lease vs purchase options. Ensure long-term access to asset data</p>

Asset Investment



Asset Programs to Meet Demand

New Capital Projects

The 2026/27 ABP and the LTFP identify planned new capital investment in 2026/27 as:

	Capital Budget 2026/27 (\$M)
New capital projects commencing 2026/27	13.3*
Multi-year new capital projects commenced in prior years	54.3**
New Capital Infrastructure - Total	67.6

*Note this is the commencement date of projects, some of which will be delivered over multiple financial years but have been newly initiated in 2026/27.

**Note this is new capital projects only and does not include AMP renewal funding carried over from previous years. Renewal does not increase Council's overall asset portfolio.

In alignment with the LTFP, the remainder of new capital expenditure forecast over the upcoming ten years is as follows:

Financial year	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36
Capital Budget \$M	67.6	23.8	23.8	23.8	23.8	23.8	23.8	23.8	23.8	23.8

These new capital figures are incorporated into the Asset Investment and Portfolio Growth chart at the end of this section to show their potential impact. However, these forward programs have not been endorsed by or funded by Council and are indicative only.

Contributed Assets

The City of Playford is a fast-growing community and is expected to receive a lot of contributed infrastructure. This is shown in the figure below for both the previous 10-year actuals and the LTFP forecast for the next 10 years.

The LTFP identifies an ongoing annual average contribution of around \$70M (or about 2.7% of total fixed asset value).

The effect this has on Council's overall asset portfolio value is shown in the Asset Investment and Portfolio Growth chart.

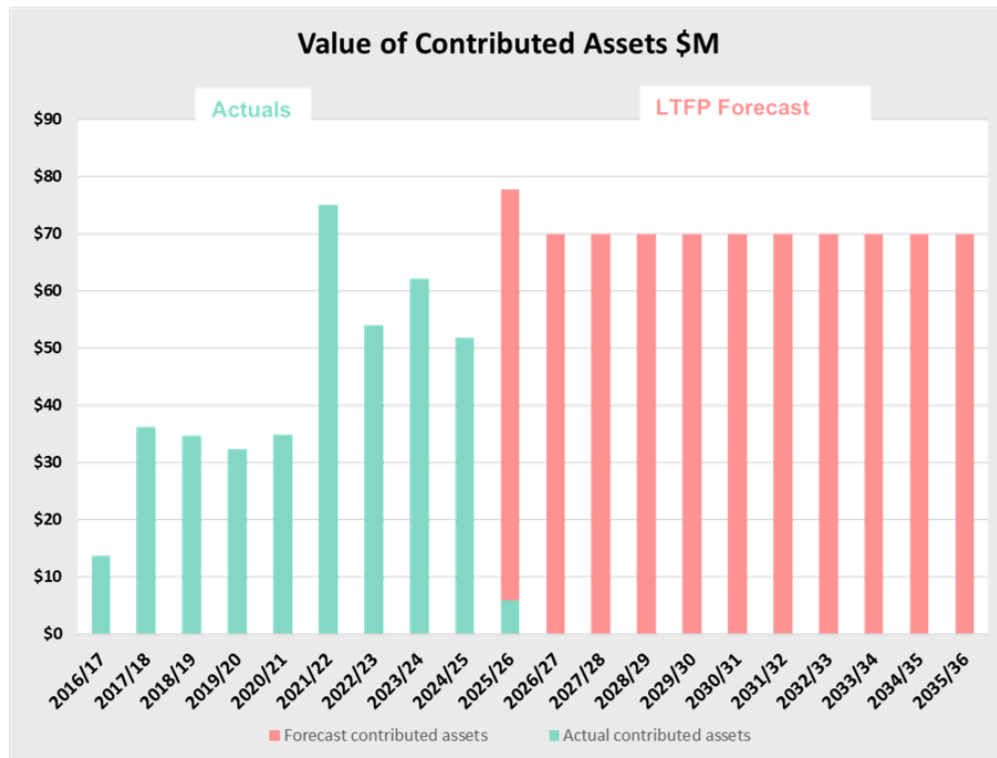
Note, the 'Actual' values for each year below reflect the date of completion of the infrastructure on the ground and this completion date is used when data is entered into the asset system. Conversely, the finance (LTFP) data reflects the date of commissioning into the enterprise information system, which may have a lag. The cumulative number over time will be the same but individual years will have a difference due to this processing lag.

Asset Investment



As of March 2026, \$5.9M of contributed assets that have reached completion in 2025/26 have been entered into the system. There is a remaining \$60.1M of contributed assets that are forecast to be allocated 2025/26 when the asset data is received and entered and an additional \$11.75M from earlier years to be entered.

When forecasting future values, Council needs to consider and adopt the 'Council' value of the assets, being what it will cost to renew a specific asset at the end of its life in a brownfield setting not the developer value. These differences include disposal of the existing asset, traffic management in a non-greenfield setting, and economy of scale.

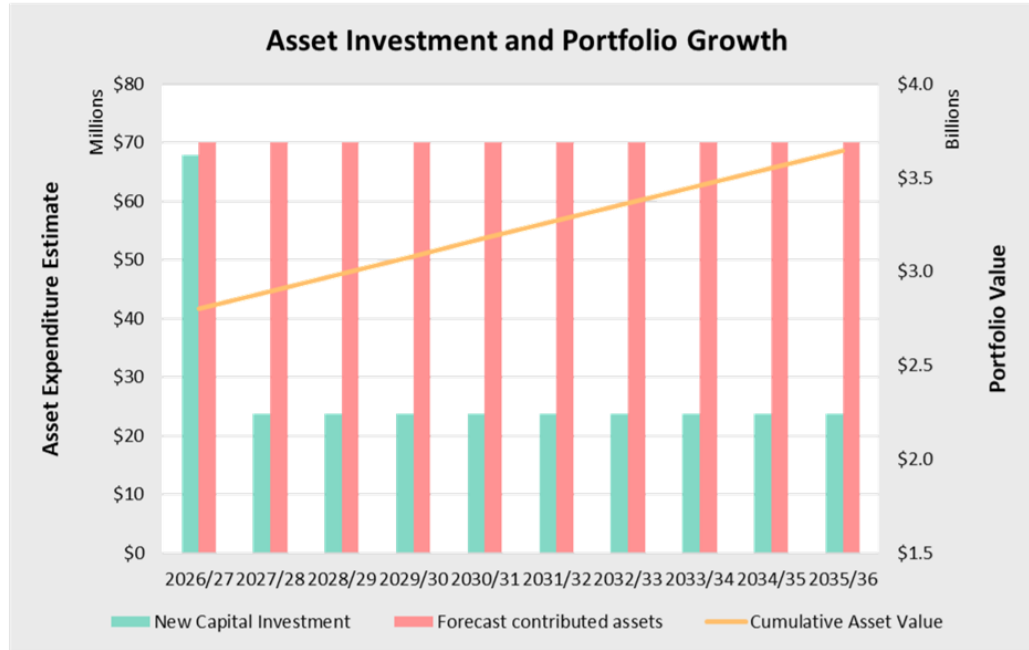


Asset Investment



Total Asset Investment and Portfolio Growth

The new assets required/expected as described in the previous sections, and the impact on total asset portfolio value are shown in the figure below.



Notes:

Portfolio value excludes land.

All values are in 2026/27 dollars and are not indexed for inflation.

Only Year 1 of the Four Year Delivery Plan is endorsed by Council and in an approved budget.

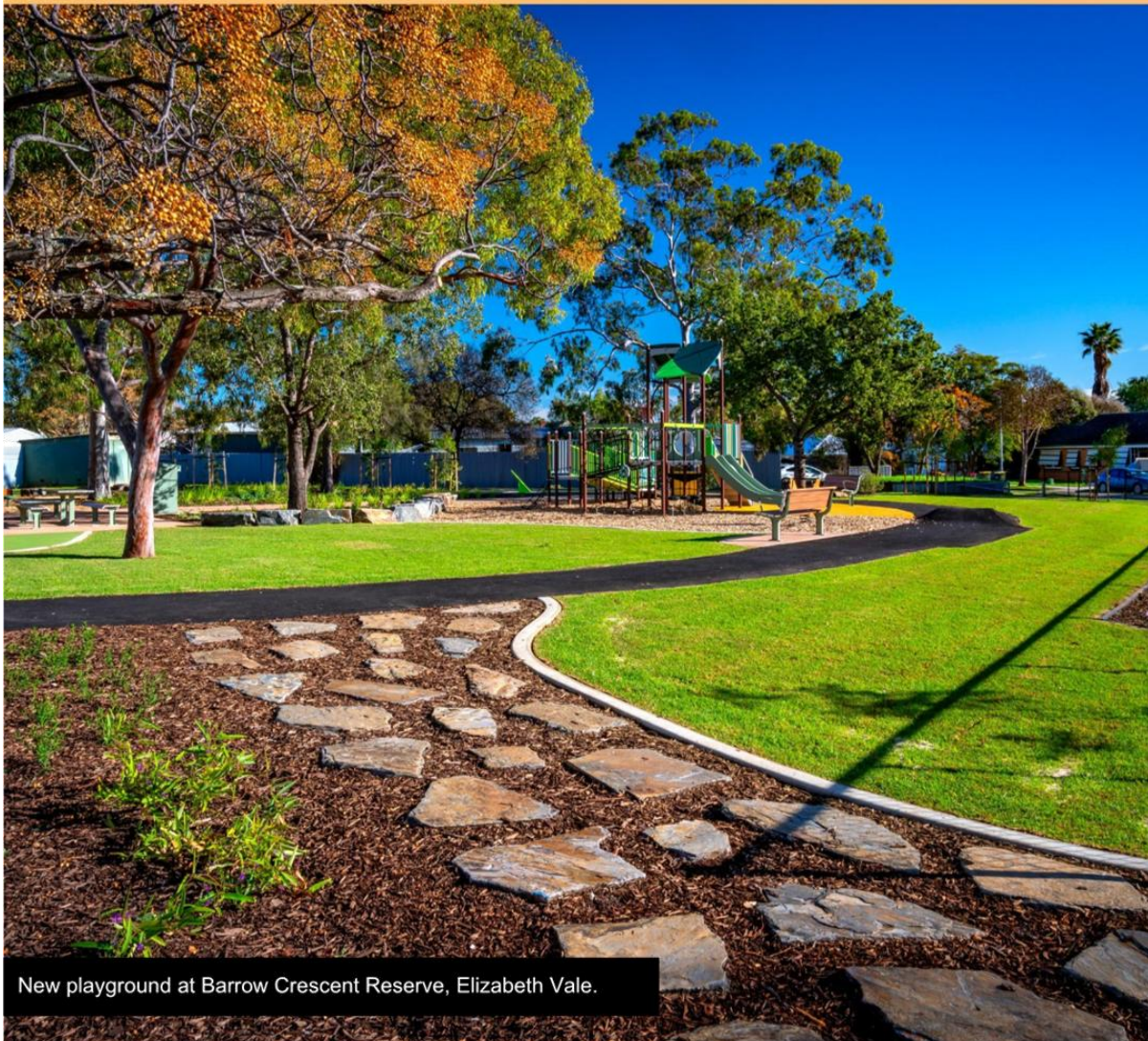
New capital investment shown beyond Year 1 is an estimate based on the average of the forecast for 2025/26 and the actual expenditure for the previous 2 years. The amount is not related to any planned initiatives and is only shown to indicate what investment and portfolio value might look like in that scenario.

Portfolio value is the result of both Council investment and assets contributed by development and excludes land value. The asset base starting value is \$2.80 billion (not \$2.73 billion) as it considers \$60.1M worth of forecasted contributed assets from 2025/26 and \$11.75M from previous years that are yet to be entered into Council asset register.

All new assets commit Council to operating costs, including depreciation expense and ongoing operations and maintenance costs. New capital projects initiated by Council include an allocation for these costs in the approved budget to ensure the ongoing financial sustainability and intergenerational equity of new capital programs. The additional operating costs as a result of contributed assets is funded from growth.

Continuous Improvement

Continuous improvement is a part of the Asset Management culture at the City of Playford. We constantly review and assess our Asset Management Framework and will continue to implement improvement initiatives identified through this review.



New playground at Barrow Crescent Reserve, Elizabeth Vale.

Continuous Improvement



Asset Management Improvement Initiatives

Council has a number of specific asset management improvement initiatives either in place, under development or for future investigation, as follows.

Item	Initiative	Timing
Bridge AMP	Bridges were previously covered by the Transport AMP. However, bridges have a unique risk profile, and we now have a separate AMP to account for this.	Completed 2023/24
National Heavy Vehicle Regulator (NHVR) bridge assessment process	The NHVR is assisting road managers to assess key local government road assets (the Strategic Local Government Asset Assessment Project (SLGAAP)). Council is participating in SLGAAP – specifically to assess the asset capability of bridges and culverts and how they relate to the heavy vehicle road network.	Completed 2024/25
CCTV stormwater	CCTV inspection of a selection of our stormwater pipes is undertaken annually. Selection has been previously based on the upcoming road renewal program and operational concerns. We intend adding to this program by using a risk-based approach and to get a cross-section of infrastructure of different age and size as a representative sample.	Underway, ongoing
Road, kerb and footpath condition assessments	In 2022 we undertook inspections and condition assessment of all sealed road and footpath assets. This process will be repeated in 2026 and every four years thereafter. A new process for capturing kerb data has been developed by Council and is being implemented in 2026.	Roads & kerbs completed 2021/22 Footpaths completed 2022/23 2026 – underway second data set for each
Building componentisation	Our Asset Register defines buildings in terms of component type (e.g. structural, electrical etc), but does not break down each building into components suitable for good asset management (e.g. exterior roof covering or electrical switchboard A). We aim to better define our building assets, assess the individual components and develop a condition and risk-based renewal program as part of the Buildings AMP. This should improve renewal	2026/27

Continuous Improvement



Item	Initiative	Timing
	program reliability, cost control and level of service consistency.	
Complete building inspections	Aligned with building componentisation above, we aim to assess the condition of each building component, using a risk-based prioritisation approach.	Ongoing
Playground componentisation	Playground assets are currently considered as one complete asset that does not consider different components with different lives, service and maintenance requirements. We aim to undertake an audit of all playground assets and componentise each piece of equipment with the asset register to better manage their life and service.	2026/27
Playground soft fall	Council's maintenance team is currently responsible for testing of unitary surfacing. This responsibility will be transferred to Asset Management to ensure data capture and frequency is better controlled.	Completed 2025/26
Levels of Service	To focus our asset management efforts and improve efficiency, over the coming years we aim to develop a comprehensive range of levels of service and associated targets.	Commenced 2023/24
Review road classification	Road criticality and usage can influence asset lifecycle decisions. Road classification will be reviewed in conjunction with the output of the Transport Strategy which was completed in 2025/26. This review can now commence.	2026/27
Rationalisation of unit rates (asset valuation)	As newly constructed or renewed assets have been entered into the asset information system, the number of asset types had grown significantly to over 600. This list will be rationalised to a level that removes obsolete items and enables grouping of similar assets for efficient management without being unnecessarily cumbersome, now standing at 586.	Commenced 2022/23 Ongoing through asset revaluation Transport and Streetscape asset completed 2025/26.
Capture missing assets into the Asset Register	Although Council's Asset Register is reasonably complete, there are still a few gaps. Road signage and roadside swale drains are areas where we will develop a more complete dataset.	Roadside swale drains completed 2022/23 (for sealed road network only)

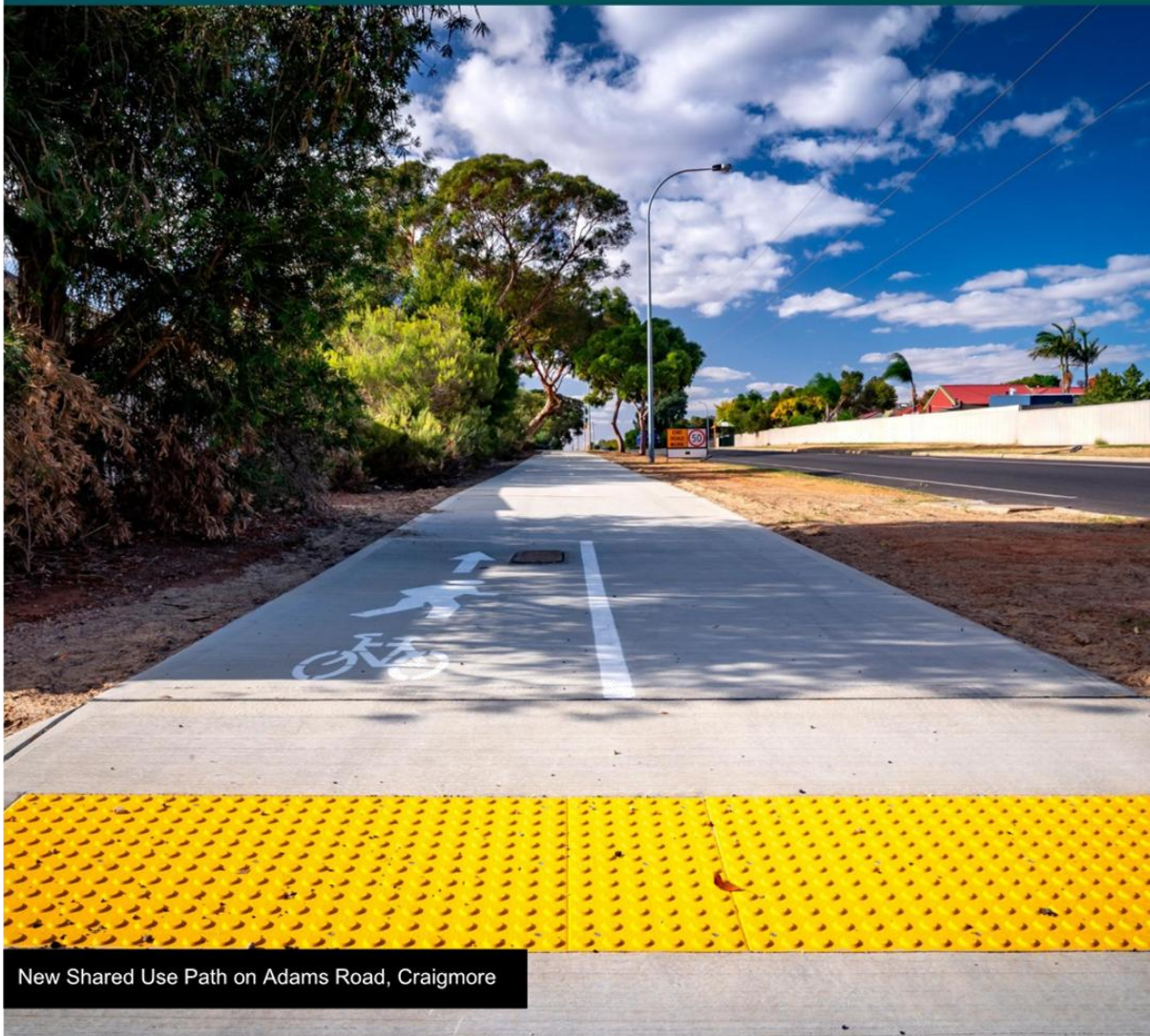
Continuous Improvement



Item	Initiative	Timing
		Road signage data to be considered for 2029/30 condition data capture.
Link maintenance data to renewals and vice versa	We will work to improve the integration and data sharing of the maintenance and asset management areas to ensure that maintenance is undertaken optimally to avoid premature failure, and that assets are renewed at the right time – before maintenance costs get too high, but not so early that service potential is wasted.	2026/27
Undertake assessment of O&M budgets	We will work with City Operations and Finance to review and test the assumptions made when allocating O&M budgets for asset portfolio growth.	2027/28
Developer Funded Backlog	We will work with the Development Team and Finance Team to establish a process to account for the lag between physical handover and asset register handover of developer funded assets. This will improve operations and maintenance forecasting.	Commenced 2024/25 Expected completion 2026/27
Critical asset audit and inspection automation	We will assess current asset data for critical assets and determine whether it is sufficient. Physical audit (through inspection) will be undertaken to reconcile data accuracy. We will develop an automated inspection reminder trigger based on frequency requirements and store inspection reports effectively within the register for record keeping and ease of access.	2026/27
Integration of climate change considerations into asset planning	We will document our current understanding of climate impact materiality for asset planning and design, and establish a process for ongoing review and adaptive management	2026/27

Appendices

1. Asset Risk Register
2. Referenced Documents



New Shared Use Path on Adams Road, Craigmore

Appendices

Appendix 1: Asset Risk Register

Risk Identification					Initial Analyse		Evaluate	Existing Controls		Existing Analyse		Evaluate	Treatment Analyse		Evaluate			
1	6/04/2021	Service Delivery	The risk that the necessary skill set is not available within the team.	SM	<ul style="list-style-type: none"> Resignation/retirement dismissal Relocation/redeployment. Lack of succession planning. Specialised requirements. Covid. Extended leave. 	<ul style="list-style-type: none"> Time delays Disruption to project continuity Negative impact on service delivery. Financial impact to outsource. Poor quality outcomes. Loss of information 	(3) Moderate	(3) Possible	MEDIUM	<ul style="list-style-type: none"> Initial Recruitment process. Job Descriptions consistency. Project Managers working in pairs. 	(3) Moderate	(2) Unlikely	MEDIUM	<ul style="list-style-type: none"> New PMF clear on documentation. Migration of information on the drives to Sharepoint/Teams Urban Design Guidelines (UDG). Additional staff (graduates / secondment). 	<ul style="list-style-type: none"> PMF updated with Work Instructions and Templates UDG endorsed by Exec March 2025 Graduates not pursued 	(2) Minor	(2) Unlikely	LOW
8	6/04/2021	Service Delivery	The risk that critical assets fail.	SM	<ul style="list-style-type: none"> Lack of maturity in asset management for structures and stormwater assets. Lack of ongoing maintenance no inspection program in place. insufficient internal skillset. Poor specification. Force Majeure event. (i.e. fire, earthquake, war, revolution, flood, and pandemics). Reactive soil. Lack of access to asset backup. Lack of awareness of asset information by other teams Unknown asset lack of communication from other teams when issues/damage noted misuse 	<ul style="list-style-type: none"> Increased risk to public injury / death / health Reputation damage Financial Impact Negative service delivery impact (lack of transport / roads blocked). Litigation. Damage to neighbouring assets. No alternative route. Closure of asset 	(5) Catastrophic	(3) Possible	HIGH	<ul style="list-style-type: none"> Asset Management Plans. Renewal strategy. Asset inspection definitions broadened to include footbridges and major culverts Regular inspections/audits to capture maintenance requirements 	(5) Catastrophic	(1) Rare	MEDIUM	<ul style="list-style-type: none"> Treatment Plan - Identify critical assets within council and alternative of failure Treatment Plan - Inspection program by specialised third party for key infrastructure. Impact statement / disaster management plan. Information Sharing/Education with other teams of information in the Asset Register Rubber soffit inspections to be undertaken by Asset Management (instead of City Operations) Capturing levies as an asset 	<ul style="list-style-type: none"> Treatment Plan for critical assets in place 	(5) Catastrophic	(1) Rare	MEDIUM
9	6/04/2021	Legislative Compliance	The risk of legislative breach.	SM	<ul style="list-style-type: none"> Unidentified legislative changes. Identified changes not implemented. Identified changes are misinterpreted. Processes outdated, superseded or do not reflect policy intent. Legislative tasks not identified and/or scheduled. Failure to have documented policy or processes for legislative tasks. Failure of a critical system. Lack of awareness 	<ul style="list-style-type: none"> Possible fine. Reputation damage. Regulatory intervention. Negative impact on staff morale. Possible legal action. Cost of rectification works. 	(3) Moderate	(4) Likely	HIGH	<ul style="list-style-type: none"> LOA Legal updates. Norman Waterhouse Legal updates. Policy & process review schedule. Documented processes. Approval requirements within scope document. 	(3) Moderate	(2) Unlikely	MEDIUM			(2) Minor	(2) Unlikely	LOW
10	6/04/2021	Service Delivery	The risk that a critical system (i.e. TechOne) becomes unavailable.	SM	<ul style="list-style-type: none"> Vendor contract lapses or not renewed. Software not updated. Software malfunction. Single point of failure. Cyber threat. Vendor ceases to trade. Power failure (or other natural event). Changing to a cloud based system 	<ul style="list-style-type: none"> Inability to pay staff and contractors. failure to meet legislative obligations. Loss of asset and finance data (backup). Staff loss of productivity. Potential flow on impact on other departments. Inability to raise PO's or make payments 	(3) Moderate	(4) Likely	HIGH	<ul style="list-style-type: none"> Data backup in spreadsheets 	(3) Moderate	(2) Unlikely	MEDIUM	<ul style="list-style-type: none"> Cloud based system still retaining backups. Weekly backup of data on a spreadsheet. 		(2) Minor	(2) Unlikely	LOW
11	6/04/2021	Service Delivery	The risk that Asset data is incorrect.	SM	<ul style="list-style-type: none"> Failure of process - Assets not recorded when completed/handed over or acquired. Failure of process assets not deleted when disposed of. Failure of process when an asset is revalued/renewed. Asset register not maintained historically (Legacy issues) Lack of resources. Poor staff training or contractor training. Maintenance not providing handover for renewed assets Late handover from Developers 	<ul style="list-style-type: none"> Decisions (inc budgetary, LTFP & future renewal) considered or made on incorrect information. Assets underinsured / over insured. Assets undervalued / overvalued. Financial shock. Reputation damage. Failure to meet legislative requirements. Money spent incorrectly. Assets not recognised within the system. 	(4) Major	(4) Likely	HIGH	<ul style="list-style-type: none"> Scheduled external revaluations. Annual audits of asset register (External and Internal). Asset handover procedure. Asset Management Process. Admin access limited. Data gate keeping. Monthly Exception reporting (Reporting to pick up anomalies) Reconciliations against expenditure at Handover. Condition rating of assets. Move to annual revaluation. Capitalise actual costs of assets Undertake a secondary check prior to commissioning. 	(4) Major	(2) Unlikely	MEDIUM	<ul style="list-style-type: none"> Treatment Plan - Undertake a review of the process and systems in place. Quality Assurance systems to identify incorrect data Ongoing finding and capturing of assets Third party audits 	<ul style="list-style-type: none"> WIP Asset Management GIS Team resourcing 	(4) Major	(2) Unlikely	MEDIUM
15	29/07/2022	Service Delivery	The risk that heavy vehicles will damage our assets i.e. footpaths, roads and bridges.	SM	<ul style="list-style-type: none"> Weight and dimensions of the vehicles. Length of permit. New Developments Poor constructions from Developers Construction traffic Increased traffic within new developments 	<ul style="list-style-type: none"> Damage to footpaths, roads, stormwater. Reduces the life of the asset. Public safety. Litigation. Asset team may decline vehicle access due lack of knowledge. This then restricts industry and economic activity. 	(2) Minor	(5) Almost Certain	HIGH	<ul style="list-style-type: none"> ODL (over dimension load) application process. Dilapidation report. Condition assessment. Provide an alternative route. 	(2) Minor	(3) Possible	MEDIUM	<ul style="list-style-type: none"> Better data quality Spatial mapping of restricted areas. Transport strategies and freight routes Load limit signage 		(2) Minor	(3) Possible	MEDIUM
16	21/03/2024	Service Delivery	Asset Technical Information (drawings, manuals etc.) is not readily available or current	SM	<ul style="list-style-type: none"> Lack of well defined storage for asset technical information Historic inconsistent storage Lack of awareness of storage Change in technology Inconsistent naming conventions Quality of scans of older documents No existing controls Lack of configuration management 	<ul style="list-style-type: none"> Incorrect maintenance due to loss/lack of information Additional inspection effort to confirm assets 	(3) Moderate	(3) Possible	MEDIUM	<ul style="list-style-type: none"> Handovers Project completion data saved in Asset Register 	(2) Minor	(3) Possible	MEDIUM	<ul style="list-style-type: none"> Link Project folder or attach documentation to asset (GIS) 	<ul style="list-style-type: none"> Further meetings to be scheduled to review scope and implementation 	(2) Minor	(3) Possible	MEDIUM

Appendices



Appendix 2: Referenced Documents

Document	Link
Playford Community Vision 2043	Community Vision 2043
City of Playford Strategic Plan 2025-28	Strategic Plan
Long Term Financial Plan 2026/27	Long Term Financial Plan
City of Playford Asset Management Policy	Asset Management Policy
Annual Business Plan and Budget 2026/27	Annual Business Plan
Playford Community Survey	Playford Community Survey
City of Playford Financial Sustainability Ratios and Targets Policy	Financial Sustainability Ratios and Targets Policy

STAFF REPORTS

MATTERS TO BE CONSIDERED BY THE COMMITTEE ONLY

***Matters delegated to the
Committee***

5.4 2026 CONFIDENTIAL ORDER REVIEW

Responsible Executive Manager : Sam Green

Report Author : Skye Burbidge

Delegated Authority : Matters delegated to the Committee

Attachments : 1 [↓](#). Confidential Order

PURPOSE

The purpose of this report is for the Strategy and Services Committee (the Committee) to review the attached confidential order that it has previously made and to determine whether it should continue to be retained or revoked. This process ensures that Council's confidentiality practices remain transparent and compliant with legislative requirements, balancing the need to protect sensitive information with the principle of public access to Council records.

While the content of this report is not confidential, if the Committee wishes to discuss the specific details of the confidential order, it will be necessary to move the meeting into confidence in accordance with the relevant confidentiality provision in the *Local Government Act 1999*.

STAFF RECOMMENDATION

1. Having reviewed the grounds for confidentiality under Section 90(3) of the *Local Government Act 1999* and being satisfied that these grounds continue to apply to the Confidential Order (Attachment 1), make new orders pursuant to Sections 91(7) and (9) of the *Local Government Act 1999* that the relevant documents be retained in confidence pursuant to Section 90(3) of the *Local Government Act 1999*.

This order will operate until the next scheduled annual review of confidential orders by the Strategy and Services Committee.

2. Pursuant to Section 91(9)(c) of the *Local Government Act 1999*, the Strategy and Services Committee delegates to the Chief Executive Officer the power to revoke the confidential order listed in Attachment 1 in whole or in part, at any time, and the Chief Executive Officer must advise the Committee of any revocation as soon as practicable after such revocation has occurred.

EXECUTIVE SUMMARY

Section 91(9) of the *Local Government Act 1999* (the Act) requires that confidential orders operating for longer than 12 months be reviewed at least once every year. In accordance with this requirement, the confidential order previously made by the Strategy and Services Committee is presented in Attachment 1 for review and determination.

This item was omitted from the confidential orders review in April 2026. Please note that when this item was considered at the Ordinary Council Meeting, the item was retained in confidence.

The General Manager of City Assets has reviewed the item and provided their recommendation.

The Committee is asked to consider the following:

- Confidential Order (Attachment 1) is recommended to remain on the confidential orders register as the grounds for confidentiality continue to apply.

1. BACKGROUND

Council and its Committees apply confidential provisions of the Act when information being considered is assessed as confidential in nature and meets one or more of the provisions in Section 90(3). These provisions enable the exclusion of the public from attendance at a meeting, but only to the extent deemed necessary and appropriate, to receive, discuss or consider, the information in a closed session.

Sections 90 and 91 of the Act outline the legislative requirements for considering matters in confidence and the circumstances under which documents may be retained as confidential.

Where an order remains in effect for more than 12 months, the Act requires that it be reviewed at least once each year to determine whether it should remain in confidence or be released to the public. Once a confidentiality order has expired, it cannot be extended.

The last review of the confidential items register for the Strategy and Services Committee was conducted on 14 April 2026.

2. RELEVANCE TO STRATEGIC PLAN

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

The review of confidential orders made by the Committee that have been in effect for more than 12 months ensures compliance with Section 91(9) of the Act.

3. PUBLIC CONSULTATION

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

4. DISCUSSION

- 4.1 Section 90(2) of the Act enables a meeting of the Council or a Council Committee to determine that the public be excluded from attendance to receive, discuss or consider in confidence, any information or matter prescribed in Section 90(3) of the Act.
- 4.2 Section 91(9) of the Act requires that an order exceeding a period of 12 months must be reviewed at least once every year.
- 4.3 The Committee is responsible for reviewing all active confidentiality orders previously made by the Committee. There is currently one (1) active order requiring determination on whether it should be revoked or retained in confidence. Any order revoked will result in the associated documents being made publicly available.

- 4.4 In the case of an order of specified duration:
- 4.4.1 The duration of an order cannot be extended once it has expired; and
 - 4.4.2 An order extending its duration cannot be delegated by the Council or Council Committee.
- 4.5 Documents subject to confidential orders may be viewed by Committee Members within the relevant confidential agendas and minutes.
- 4.6 While the contents of this report are not confidential, if the Committee wishes to discuss the details of a specific matter, the meeting must be moved into confidence under the relevant Section 90(3) provision of the *Local Government Act 1999*.

5. OPTIONS

Recommendation

1. Having reviewed the grounds for confidentiality under Section 90(3) of the *Local Government Act 1999* and being satisfied that these grounds continue to apply to the Confidential Order (Attachment 1), make new orders pursuant to Sections 91(7) and (9) of the *Local Government Act 1999* that the relevant documents be retained in confidence pursuant to Section 90(3) of the *Local Government Act 1999*.

This order will operate until the next scheduled annual review of confidential orders by the Strategy and Services Committee.

2. Pursuant to Section 91(9)(c) of the *Local Government Act 1999*, the Strategy and Services Committee delegates to the Chief Executive Officer the power to revoke the confidential order listed in Attachment 1 in whole or in part, at any time, and the Chief Executive Officer must advise the Committee of any revocation as soon as practicable after such revocation has occurred.

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

The relevant General Manager has provided their recommendation on whether the confidentiality order should be maintained for the Confidential Order (Attachment 1).

This confidential order has been recommended for retention which continues to meet the confidentiality requirements under the Act.

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 the Council meets its requirements under Section 91(9) of the *Local Government Act 1999* which requires confidential orders exceeding 12 months are reviewed at least once every year.

6.1.2 Financial Implications

There are no financial or resource implications associated with the review of this confidential order by the Strategy and Services Committee.

Date of Meeting	Meeting	Item No.	Title	Confidential Orders	Retention Order No.	2026 Review Determination
12-Aug-25	Strategy and Services Committee	8.1	Elizabeth CBD - Lot 1 Development	<p>Pursuant to Section 91(7) of the Local Government Act 1999, the Committee orders that the following aspects of Item 8.1 be kept confidential in accordance with the Committee's reasons to deal with this item in confidence pursuant to Section 90(3)(b) of the Local Government Act 1999:</p> <ul style="list-style-type: none"> -Report for Item 8.1 -Attachments 1 & 4 for Item 8.1 -Minutes for Item 8.1 <p>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, the Committee delegates to the Chief Executive Officer the power to revoke this order or parts thereof, at any time, and the Chief Executive Officer must advise the Committee of the revocation of this order as soon as possible after such revocation has occurred.</p>	6352	Recommend Retain

INFORMAL DISCUSSION

6.1 2026/27 Annual Business Plan and Budget - Consultation Feedback

Presenter: Mr Luke Culhane, General Manager - Corporate Services

Purpose: To provide the Elected Members with an overview of the outcomes of the Annual Business Plan and Budget 2026/27 consultation process.

Duration: 10 Minutes

6.2 City Operations Quarterly Update

Presenter: Mr Glen Carter, Senior Manager City Operations

Purpose: To provide an update to Council on City Operations activities.

Duration: 30 Minutes

6.3 Quarterly Capital Projects Update

- Presenter:** Ms Janey Mitson, Senior Manager Assets & Delivery, Mr Matt Dineen, Senior Manager Development Services, Mr Vince Rigter, Senior Manager City Plans, and Mr Jon Roberts, Senior Manager Asset Operations
- Purpose:** To provide an update to Council on the progress of Council's Capital Projects.
- Duration:** 30 Minutes