MEMBERSHIP

Mayor Phill Stone

Cr Peter Borda	Cr Kathryn Campbell
Cr Mark Inglis	Cr Peter Klobucar
Cr David Knox	Cr Tamy Pond
Cr Bill Simpson	Cr Zia Westerman

NOTICE OF ORDINARY COUNCIL MEETING

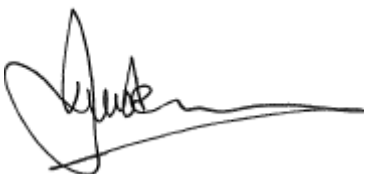
TO YOUR WORSHIP THE MAYOR AND MEMBERS OF COUNCIL

NOTICE is hereby given pursuant to Section 83 of the Local Government Act that the next **ORDINARY COUNCIL MEETING** will be held in the Council Chamber, Civic on Grundel, 21 Grundel Street, Whyalla Norrie on **MONDAY 19 OCTOBER 2026** commencing at 5.45 pm.

The Ordinary Council Meeting is open to the public and we encourage you to attend in person. If you're unable to attend the meeting in person, you can join electronically via Microsoft Teams
Click here to join the meeting

When attending the meeting via Microsoft Teams, participants' are agreeing to *Microsoft's Terms and Conditions* – follow this link Microsoft Privacy Statement – Microsoft privacy to view *Microsoft's Privacy Statement*.

A copy of the Agenda for the above meeting is supplied as required.



JUSTIN COMMONS
CHIEF EXECUTIVE OFFICER

Dated: 15 October 2026

AGENDA

ORDINARY COUNCIL MEETING – MONDAY 19 OCTOBER 2026

1. WELCOME TO COUNTRY

Video presentation

2. OATH TO WHYALLA

We, the Whyalla Council Members, commit to serving the community of which we are a part and will work together diligently and collaboratively to create a prosperous future in which we all can share.

3. OBITUARY NOTICES

4. ATTENDANCE RECORD

4.1 Apologies – Cr D Knox

4.2 Leave of Absence

4.2.1 Cr D Knox – Leave of Absence Request *Page 6*

5. COUNCIL MEMBER / EXECUTIVE DECLARATIONS

5.1 Conflicts of Interest
5.2 Gifts and Benefits

6. MINUTES OF PREVIOUS MEETINGS

6.1 Confirmation of the Minutes of the previous Ordinary Council Meeting held on Monday 21 September 2026 *Page 7*

Recommendation

That the Minutes of the previous Ordinary Council Meeting held on Monday 21 September 2026, as per copies supplied to Members, be adopted as a true and correct record to that meeting.

7. MATTERS ADJOURNED / LAID ON THE TABLE – Nil

8. DEPUTATIONS

8.1 KordaMentha, OneSteel Manufacturing Pty Ltd – Briefing – Confidential
Mr S Hams; Partner – Restructuring

8.2 State Government of South Australia – Briefing – Confidential
Mr J Chapman OAM; Regional Co-ordinator

9. PETITIONS – Nil

10. PUBLIC QUESTION TIME

Public Question Time Protocol

The Mayor will read submitted Questions (on the Public Question Time Template) at the time of the meeting and will give an officer's response at the time of the meeting. (A written response will be given if an officer's response is not available.)

11. COUNCIL MEMBER ACTIVITIES

12. PRESENTATIONS

12.1 Audit and Risk Committee – Update
Mr L Kozlovic; Chair

13. COMMITTEE REPORTS

13.1 Minutes of the Audit and Risk Committee Meetings – 28 August 2026 *Page 21*

13.2 Notes of the Mount Laura Homestead Advisory Group Meeting – 7 July 2026 *Page 35*

Recommendation

That the Notes of the Mount Laura Homestead Advisory Group Meeting held on Tuesday 7 July 2026, as per copies supplied to Members, be received and noted.

13.3 Notes of the Mount Laura Homestead Advisory Group Meeting – 6 October 2026 *Page 38*

Recommendation

That the Notes of the Mount Laura Homestead Advisory Group Meeting held on Tuesday 6 October 2026, as per copies supplied to Members, be received and noted.

14. REPORTS – COUNCIL OFFICERS

14.1 Office of the Chief Executive – Ordinary Reports

14.1.1	*Chief Executive Officer's Action Report – October 2026*	*Page 62*
14.1.2	*Closure of Business Units and Provision of Services – Christmas/New Year 2026/27*	*Page 93*
14.1.3	*Ordinary Council Meetings: December 2026 and January 2027*	*Page 98*
14.1.4	*Council Member Allowances – Update*	*Page 101*
14.1.5	*Local Government Finance Authority – Election for the positions of Representative Members of the Board of Trustees*	*Page 143*

14.2 Corporate Services – Ordinary Reports

14.2.1 Monthly Budget Report – September 2026 Page 153
14.2.2 2025/26 Audited Financial Statements Page 168
14.2.3 2025/26 Investment and Loan Performance Page 246
14.2.4 Financial Results 2025/26 Page 251
14.2.5 Budget Review 2026/27 Quarter 1 incorporating Financial Results 2025/26 Page 268

14.3 City Growth – Ordinary Reports

14.3.1 Community Grant Page 291

14.4 City Infrastructure – Ordinary Reports

14.4.1 Voucher System Investigation – Response to Notice of Motion C6234-2026 Page 298

15. INFORMATION / DECISION REPORTS

15.1 Council Members

15.1.1 Mayor P Stone – List of Engagement Page 306

15.2 Corporate Services / City Growth / City Infrastructure

15.2.1 Monthly Information Report – October 2026 Page 310

16. NOTICES OF MOTION – Nil

17. QUESTIONS ON NOTICE – Nil

18. QUESTIONS WITHOUT NOTICE *Page 367*

19. MOTIONS WITHOUT NOTICE *Page 367*

20. CONSIDERATION OF CONFIDENTIAL ITEMS

20.1 City Growth

20.1.1 emPowering SA Community Battery Program – Community Land Public Consultation for Proposed Lease over CR5754/347 Page 368

20.2 Corporate Services

20.2.1 Section 270 Review Page 382

21. CLOSE

22. DATE OF NEXT MEETINGS

- 2 November 2026 – Council Members Briefing Session
- 16 November 2026 – Ordinary Council Meeting
- 7 December 2026 – Council Members Briefing Session

4.2 OFFICE OF THE CHIEF EXECUTIVE

4.2.1 Cr D Knox – Leave of Absence Request – For Endorsement

Council Meeting: 19 October 2026
Author's Title: Justin Commons – Chief Executive Officer **File No.:** 1-0
Directorate: Office of the Chief Executive

Attachments – Nil

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes** ☑ **No**

Reason – Not applicable

PURPOSE

Council Members to endorse a Leave of Absence for Cr D Knox, for up to three months.

DISCUSSION

Council is requested to endorse a Leave of Absence for Cr D Knox, of up to three months (commencing from the November Ordinary Council Meeting), due to family medical reasons.

RECOMMENDATION

That Cr D Knox be granted a Leave of Absence for a period of up to 3 months, commencing from the November Ordinary Council Meeting.

DUE DATE

Cr D Knox – Leave of Absence – For Endorsement	19/10/2026

MINUTES OF THE MEETING OF THE COUNCIL OF THE CITY OF WHYALLA

HELD ON MONDAY 21 SEPTEMBER 2026 AT 5.45 PM IN THE COUNCIL CHAMBER

PRESENT: Mayor P Stone, Deputy Mayor T Pond, Councillors P Borda, K Campbell, M Inglis, P Klobucar, D Knox, Z Westerman

OFFICERS IN ATTENDANCE:

Chief Executive Officer *(Mr J Commons)*
General Manager Corporate Services *(Ms S King)*
General Manager Infrastructure *(Mr P Day)*
General Manager City Growth *(Mrs J Perone)*
Manager Media and Communications *(Mr S Kelly)*
Manager Capital Works Delivery *(Mr L Jones)*
Manager City Activation *(Ms G Rostig)*
Manager City Development *(Mr L Trevisan)*
Manager City Operations *(Mr C Sharp)*
Executive Co-ordinator – CEO and Mayor *(Mrs M Armstrong)*

1. Acknowledgement to Country

2. Oath to Whyalla

We, the Whyalla Council Members, commit to serving the community of which we are a part and will work together diligently and collaboratively to create a prosperous future in which we all can share.

3. Obituary Notices

Douglas	PRICE
Anne	MASLIN
Marlene	GLEN
Benjamin	CASTLE
Isabella	ERVINE
Jennifer	KAIRL
Kerri	SCOTT
Alby	NIEMANN
Marilyn	AINSLIE
Michael	LEAHY
Kay	STIMSON
Lucia	SALATINO
Ronald	LEDGARD
Heather	JACOBSEN

4. Attendance Record

Apologies – Cr B Simpson
Leave of Absence – Nil

5. Council Member / Executive Declarations

5.1 Conflicts of Interest – Nil

5.2 Gifts and Benefits

Mr J Commons; Chief Executive Officer, advised that (courtesy of Davidson Group Services), he received a complimentary registration to attend "LG Innovative 2026" (National AI Summit for local government)", held 2 – 3 September 2026 – approximate value $1,600.

6. Minutes of Previous Meetings

6.1 Confirmation of the Minutes of the previous Ordinary Council Meeting held on Monday 17 August 2026

Moved Cr Knox, seconded Deputy Mayor Pond

C6214-2026

That the Minutes of the previous Ordinary Council Meeting held on Monday 17 August 2026, as per copies supplied to Members, be adopted as a true and correct record to that meeting.

Carried

6.2 Confirmation of the Minutes of the Special Council Meeting held on Monday 7 September 2026

Moved Cr Campbell, seconded Cr Klobucar

C6215-2026

That the Minutes of the Special Council Meeting held on Monday 7 September 2026, as per copies supplied to Members, be adopted as a true and correct record to that meeting.

Carried

7. Matters Adjourned / Laid on the Table – Nil

8. Deputations – Nil

9. Petitions – Nil

10. Public Question Time – Nil

11. Council Members Activities

11.1 Cr Z Westerman

Cr Westerman advised of her attendance at the following:

- 17 August 2026 – Ordinary Council Meeting
- 18 August 2026 – Vietnam Veterans Day
- 18 August 2026 – Free Presentation – Future Minds: Creativity and Ethics in the Age of AI
- 27 August 2026 – Accessible Events Toolkit Information Session
- 31 August 2026 – Supported Independent Living (SIL) Consultation
- 3 September 2026 – Aviation Disability Standards Information Session 1
- 7 September 2026 – Special Council Meeting
- 7 September 2026 – Council Members Briefing Session
- 10 September 2026 – Meeting with Council, re International Day of People with Disabilities event
- 14 September 2026 – Council Members Confidential Briefing Session
- 17 September 2026 – Meet the LGA Presidential Candidates

11.2 Deputy Mayor T Pond

Deputy Mayor Pond advised of her attendance at the following:

- 17 August 2026 – Ordinary Council Meeting
- 18 August 2026 – Mayoral Reception: Sunrise Christian School – Hydrogen Grand Prix (H2GP) World Finals
- 25 August 2026 – Women's Health Awareness Meeting
- 25 August 2026 – EMT, Mayor, Deputy Mayor Monthly Catch-up
- 27 August 2026 – Fisk Street School – Book Parade Judge
- 27 August 2026 – HAC Meeting
- 27 August 2026 – Meeting with resident, re drain issues at front of business, air fares, vandalism, resident concern of neighbour's yard a mess
- 28 August 2026 – Audit and Risk Committee Meeting
- 28 August 2026 – Meeting with resident, re school crossing concern, speed hump information, old special school conditions
- 2 September 2026 – September COA photo
- 3 September 2026 – Wellness Sisters visit
- 3 September 2026 – Meeting with resident, re event idea, graffiti , road safety promo video out of date
- 7 September 2026 – Special Council Meeting
- 7 September 2026 – Council Members Briefing Session
- 8 September 2026 – Bedford visit
- 8 September 2026 – Cuttlefish Future Seasons Meeting
- 8 September 2026 – Meeting with resident, re motor sports events hub, fundraiser assistance
- 8 September 2026 – ADAI Disability Support Meeting
- 10 September 2026 – Fisk Street School Celebration
- 14 September 2026 – Council Members Confidential Briefing Session
- 14 September 2026 – Meeting with resident, re steelworks, business owner issues with compliance
- 15 September 2026 – Opening of extension of Copper House Court
- 16 September 2026 – Workers Transition Centre – Information Session

- 16 September 2026 – Meeting with resident, re steelworks TV ad is triggering, steelworker employees
- 16 September 2026 – Combined Schools Choir
- 17 September 2026 – Clontarf Soccer Carnival
- 17 September 2026 – Meeting with resident, re steelworks employees
- 17 September 2026 – Combined Schools Choir
- 18 September 2026 – Meeting with resident, re jetty entrance unsafe, more seating needed, bird faeces on boat ramp

12. Presentations – Nil

13. Committee Reports

13.1 Minutes of the Audit and Risk Committee Meetings – April and June 2026

Moved Cr Klobucar, seconded Cr Inglis

C6216-2026

Council notes the Minutes of the Audit and Risk Committee Meetings held on Friday 10 April 2026 and Friday 19 June 2026.

Carried

14. Reports – Council Officers

14.1 Office of the Chief Executive Officer – Ordinary Reports

14.1.1 Chief Executive Officer's Action Report – September 2026

Moved Cr Borda, seconded Cr Knox

C6217-2026

Council notes the Chief Executive Officer's Action Report – September 2026.

Carried

14.1.2 Election of LGA President

Moved Deputy Mayor Pond, seconded Cr Borda

C6218-2026

Council suspends formal meeting procedures for up to 10 minutes, to discuss Agenda Item 14.1.2 *"Election of LGA President"*.

Carried

Formal meeting procedures suspended at 5.56 pm

Moved Cr Borda, seconded Cr Klobucar

C6219-2026

Council to return to formal meeting procedures.

Carried

Formal meeting procedures resumed at 5.58 pm

Moved Cr Knox, seconded Cr Inglis

C6220-2026

Council nominates, in order of preference (1 – 4), its preferred candidate for the position of LGA President:

1. Mayor Dean Johnson – District Council of Kimba
2. Mayor Leon Stephens – Port Pirie Regional Council
3. Mayor Moira Jenkins – City of Victor Harbor
4. Mayor Simone Bailey – Mid Murray Council

Carried

14.1.3 Council External Bodies Representation

Moved Cr Knox, seconded Cr Campbell

C6221-2026

Council retains the current Council Member representation on external bodies until April 2027, as follows:

- GFG Environmental Consultative Group –
  Mayor Phill Stone and Cr Peter Borda
- Whyalla Hospital and Health Services Health Advisory Council –
  Deputy Mayor Tamy Pond
- Giant Australian Cuttlefish Working Group –
  Deputy Mayor Tamy Pond
- Spencer Gulf Cities –
  Mayor Phill Stone *(role of Deputy Mayor as Proxy)*
- Eyre Peninsula Local Government Association –
  Mayor Phill Stone *(role of Deputy Mayor as Proxy)*
- Local Government Association –
  Mayor Phill Stone *(role of Deputy Mayor as Proxy)*.

Carried

Moved Cr Knox, seconded Deputy Mayor Pond

C6222-2026

Council nominates Cr Kathryn Campbell as Council's representative on the Mount Laura Museum Advisory Group and Cr Peter Klobucar as Proxy, until April 2027.

Carried

14.2 Corporate Services – Ordinary Reports

14.2.1 Monthly Budget Report – August 2026

Moved Cr Borda, seconded Cr Klobucar

C6223-2026

Council notes the Monthly Budget Report – August 2026.

Carried

14.2.2 Caretaker Policy

Moved Cr Borda, seconded Cr Knox

C6224-2026

Council, subject to any feedback, note and adopt the revised Caretaker Policy.

Carried

14.2.3 Entertainment and Hospitality Policy Review

Moved Cr Borda, seconded Cr Campbell

C6225-2026

Council adopts the updated Entertainment and Hospitality Policy.

Carried

14.3 City Growth – Ordinary Reports

14.3.1 Cuttlefest 2026

Moved Cr Borda, seconded Cr Knox

C6226-2026

Council notes the Cuttlefest 2026 Report.

Carried

14.3.2 Revocation of Dedication to Council and Community Land Status

Moved Cr Knox, seconded Cr Inglis

C6227-2026

Council finalises revocation of lands contained within Attachment 1 and written in full, below, from the classification of Community Land, including the consequential amendment to the relevant Community Land Management Plan:

1. Allotments 160, 161, 162, 163, 164, 165, 173, 174, 175, 176, 178, 178, 179 in Hundred of Randell contained within Certificate of Title 5440 Folio 570, and Allotment 1597 in Hundred of Randell contained within Certificate of Title 5721 Folio 620, being the site of the Whyalla Bowling Club, located at 20 Whitehead Street, Whyalla; and
2. Allotment 130 in Deposited Plan 79748 contained within Certificate of Title Volume 6045 Folio 130, being the site of the Industrial Estate corridor, located at Lot 130 Lincoln Highway, Whyalla Barson.

Carried

14.4 City Infrastructure – Ordinary Reports

14.4.1 Perks Property Development – Lease Fee

Moved Cr Borda, seconded Cr Campbell

C6228-2026

Council endorses a reduction in the annual lease fee to $500.00 plus GST, payable by Perks Property Development for the lease of the Council-owned car park(s) situated on Allotment(s) 3162 and 3163 Lacey Street, comprised in Crown Record Volume 5752 Folio 665 and Crown Record Volume 5752 Folio 666.

Carried

14.4.2 Driveway Crossover Policy

Moved Cr Campbell, seconded Cr Borda

C6229-2026

Council adopts the Driveway Crossover Policy as the governance framework for the approval, design, construction, maintenance, renewal and funding of driveway crossovers within the City of Whyalla.

Carried

15. Information / Decision Reports

15.1 Council Members

15.1.1 Mayor P Stone – List of Engagements

Moved Deputy Mayor Pond, seconded Cr Campbell

C6230-2026

Council receives and notes the Mayor P Stone – List of Engagements report.

Carried

15.2 Corporate Services / City Growth / City Infrastructure

15.2.1 Monthly Information Report – September 2026

Moved Cr Borda, seconded Deputy Mayor Pond

C6231-2026

Council notes:

1. the calendar of information reporting over the course of 12 months;
2. indicative Schedule of Upcoming Items to be considered at future Council Meetings;
3. Staffing Update; and
4. September 2026 activity reports for the following services:

    - Open Space
    - Civil Works
    - Waste
    - Environment/Climate
    - Airport

Carried

16. Notices of Motion

16.1 Deputy Mayor T Pond

16.1.1 Waste Vouchers

Moved Cr Knox, seconded Cr Borda

C6232-2026

Council suspends formal meeting procedures for up to 10 minutes, to discuss Agenda Item 16.1.1 *"Waste Vouchers"*.

Carried

Formal meeting procedures suspended at 6.19 pm

Moved Cr Borda, seconded Cr Knox

C6233-2026

Council to return to formal meeting procedures.

Carried

Formal meeting procedures resumed at 6.31 pm

Moved Deputy Mayor Pond, seconded Cr Knox

C6234-2026

Council requests a formal report for consideration, which includes restrictions and costings associated with the following:

1. distribute a voucher for each resident (1 per household), to be used at the Veolia Waste Transfer Station over a 12-month period;
2. the voucher is for a standard 4x6 trailer (or equivalent) of household rubbish;
3. vouchers will be sent out with the next rate notice and those who are renting will be passed on the voucher through their housing provider; and
4. this will be evaluated after the 12 months to see if it has had in impact on city pride, illegal dumping and also the cost to Council and residents.

Carried

17. Questions on Notice

17.1 Cr D Knox

17.1.1 Various Matters

Trees

Q1. How many trees have been removed from streets and parks over the past 6 months?

A1. A total of 150 trees have been removed from streets and parks during the past six months.

Q2. How many trees have been planted in the past 6 months?

A2. A total of 90 trees have been planted during the same period.

Q3. Going forward, is it intended that more trees will be planted than are removed?

A3. In the short term, no.

Council's current priority is to bring the existing tree population to an acceptable and sustainable level of safety and maintenance. Once this has been achieved, Council will be in a better position to increase planting programs and work towards replacing and ultimately increasing the overall tree canopy. The timeframe for this transition will depend on available resources, funding and the progress of the current tree management program.

Recruitment – Employee Qualifications

Q1. Has Council conducted a skills audit of its employees?

A1. Council recognises that employees bring a broad range of skills, knowledge, experience and capability to their roles. These are considered through Council's merit-based recruitment, performance and development processes. Council does not undertake a formal workforce-wide skills audit for the purpose of cataloguing employees by their highest qualification.

Q2. If so, how many employees have achieved a maximum qualification of (a) Certificate, (b) Diploma and (c) a Degree or higher?

A2. Council does not maintain employee qualification data in a way that enables this breakdown. Where roles operate within regulated environments, certain qualifications, licences or certifications are mandatory, and Council ensures employees hold the required credentials to perform those roles and meet legislative and compliance requirements, as demonstrated through Council's mandatory training profile.

Q3. How many have no qualifications other than school?

A3. Council does not maintain data that identifies employees on this basis. Formal qualifications and educational attainment are considered in the context of the requirements of each position and are not, in isolation, a measure of an employee's skills, knowledge, experience or capability.

In summary, Council considers capability more broadly than formal educational attainment, recognising the value of skills, knowledge and experience, alongside qualifications.

17.2 Cr B Simpson

17.2.1 Unsightly Properties

Q1. What criteria do our compliance staff work to, to assess whether a property is unsightly?

A1. Section 17 (Schedule 1), Local Nuisance and Litter Control Act?

Q2. Of the 56 complaints received, how many were actually assessed as unsightly according to the set criteria by our compliance team?

A2. Approximately 5%.

Q3. How many were judged as down to vexatious complaints by neighbours and how many failed to meet the unsightly criteria?

A3. Not necessarily vexatious complaints, although many of them are neighbour disputes of some kind, they are just untidy properties (e.g. weeds, items in the front yard, excess vehicles, etc.).

The majority of complaints do not meet the threshold of unsightly conditions when assessed by an Authorised Officer, regardless of whether they are vexatious or not.

Q4. Of the properties found to be unsightly, what action has been taken to rectify this issue and do we monitor these properties to avoid repeat offending?

A4. Officers work with the owners of properties to clean-up and Abatement Notices can be issued to properties, to order an owner to take certain action to remedy an unsightly condition. Properties are not usually monitored. The property is assessed again under the Local Nuisance and Litter Control Act, if a new complaint is received

18. Questions without Notice – Nil

19. Motions without Notice

19.1 Cr M Inglis

19.1.1 Point Lowly

Moved Cr Inglis, seconded Cr Knox

C6235-2026

Council conducts a thorough review regarding the current status on the performance of the new contractor looking after the Point Lowly peninsula and reviews the KPI's measured, that can be held to account.

Carried

19.2 Cr P Borda

19.2.1 Contribution to Rate Burden Request

Moved Cr Borda, seconded Cr Knox

C6236-2026

Council instructs the Chief Executive Officer to re-approach the relevant government influencer in the sale process of the Whyalla Steelworks, to specifically request they ask the bidders to formalise their commitment to contribute to the rate burden of an appropriate amount equivalent to rates contribution.

Carried

20. Consideration of Confidential Items

20.1 City Growth

20.1.1 BRM Business Review – Confidential

Moved Cr Knox, seconded Cr Inglis

C6237-2026

Pursuant to Section 90(2) and (3)(b) of the Local Government Act 1999, the Council orders that all persons present, with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Jodie Perone; General Manager City Growth, Paul Day; General Manager Infrastructure, Sean Kelly; Manager Media and Communications and Michelle Armstrong; Executive Co-ordinator – CEO and Mayor for Agenda Item 20.1.1 – BRM Business Review.

The Council is satisfied that pursuant to Sections 90(3)(b) of the Act, the information to be received, discussed or considered in relation to this Agenda Item:

a) could reasonably be expected to confer a commercial advantage on a person with whom the Council is conducting, or proposing to conduct, business, or to prejudice the commercial position of Council; and

b) contains information provided on a confidential basis provided by another public authority.

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because on balance it would be contrary to the public interest as commercial information is to be discussed and disclosed.

Carried

Moved Cr Knox, seconded Deputy Mayor Pond

C6238-2026

Council:

1.

2. having considered Agenda Item 20.1.1 – BRM Business Review in confidence, under Sections 90(2) and (3)(b) of the Local Government Act 1999, the Council pursuant to Section 91(7) of the Act, orders that this Report, the Annexure and Minutes pertaining to this item, be kept confidential and not available for public inspection for a period of five years from the date of this Council Meeting, or until a decision is made, whichever occurs first, on the basis that it contains information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the Council is proposing to conduct business or to prejudice the commercial position of the Council and would, on balance, be contrary to the public interest. Notwithstanding, it will be reviewed annually in February of each year.

Carried

Moved Cr Borda, seconded Cr Inglis

C6239-2026

Council returns to Ordinary Meeting procedures.

Carried

Close – *meeting concluded at 7.13 pm*

21. Date of Next Meetings

- 6 October 2026 – Council Members Briefing Session
- 8 October 2026 – Audit and Risk Committee Workshop
- 9 October 2026 – Audit and Risk Committee Meeting
- 19 October 2026 – Ordinary Council Meeting
- 2 November 2026 – Council Members Briefing Session
- 16 November 2026 – Ordinary Council Meeting
- 7 December 2026 – Council Members Briefing Session

Confirmed: ……
Presiding Member – October 2026

13 COMMITTEE REPORTS

13.1 Minutes of the Audit and Risk Committee Meeting – August 2026 – For Noting

Council Meeting: 19 October 2026
Author's Title: Lisette Symons – Executive Co-ordinator – Corporate **File No.:** 0-159
Directorate: Corporate Services

Attachments:
1 – Minutes of Audit and Risk Committee Meeting – 28 August 2026

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes** ☑ **No**

Reason – Not applicable

PURPOSE

The purpose of this report is for Council to note the Minutes of the Audit and Risk Committee Meeting held on 28 August 2026.

SUMMARY

The confidential version of these Minutes was distributed to Committee and Council Members on 14 September 2026.

RECOMMENDATION

Council notes the Minutes of the Audit and Risk Committee Meeting held on Friday 28 August 2026.

DUE DATE

Minutes of the Audit and Risk Committee Meeting – 28 August 2026 – For Noting	19/10/2026

MINUTES OF THE WHYALLA CITY COUNCIL AUDIT AND RISK COMMITTEE MEETING
FRIDAY 28 AUGUST 2026 AT 10.00 AM
HELD AT WHYALLA CITY COUNCIL, 21 GRUNDEL STREET, WHYALLA AND LOCAL GOVERNMENT FINANCE AUTHORITY BOARDROOM, SUITE 1205, 147 PIRIE STREET, ADELAIDE.

PRESENT:	Mr L Kozlovic (*chair*), Mr R Bria, Mr D Powell, Cr P Klobucar
OFFICERS IN ATTENDANCE:	Chief Executive Officer *(Mr J Commons)* General Manager Corporate Services *(Ms S King)* General Manager City Growth *(Mrs J Perone)* General Manager Infrastructure *(Mr P Day)* Manager People and Culture *(Mrs E Papoulis)* Finance Coordinator *(Mrs S Vigar)* Executive Co-Ordinator – Corporate *(Ms L Symons)* BRM Advisory *(Mr M Booth) For Item 4.1*
OBSERVERS:	Deputy Mayor T Pond

ACKNOWLEDGEMENT

The Chair acknowledged that the meeting was being held on Barngarla, Gadigal and Kaurna land and gave thanks for the use of this land.

1. STANDING ITEMS

1.1 Welcome and Apologies

Apologies – Mr R Bria, Mayor P Stone
Leave of Absence – Nil

1.2 Declaration of Members' Conflict of Interests

Nil

The Chair sought leave of the meeting to alter the order of the Agenda and bring forward Item 4.1
Leave of the meeting was granted.

4.1 Business Unit Review – Confidential

Moved Mr D Powell, seconded Cr P Klobucar

AC641-2026

Pursuant to Section 90(2) and (3)(b) of the Local Government Act 1999, the Audit and Risk Committee orders that all persons present, with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Jodie Perone; General Manager City Growth, Paul Day; General Manager Infrastructure, Ellisha Papoulis; Manager People and Culture, Mark Booth; BRM Advisory and Lisette Symons; Executive Coordinator – Corporate for Agenda Item 4.1 – *Business Unit Review.*

The Council is satisfied that pursuant to Sections 90(3)(b) of the Act, the information to be received, discussed or considered in relation to this Agenda Item:

a) could reasonably be expected to confer a commercial advantage on a person with whom the Council is conducting, or proposing to conduct, business, or to prejudice the commercial position of Council; and

b) contains information provided on a confidential basis provided by another public authority.

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because on balance it would be contrary to the public interest as commercial information is to be discussed and disclosed.

Carried

Moved Mr D Powell, seconded Cr P Klobucar

AC642-2026

That the Audit and Risk Committee

1.

2. Having considered Agenda Item 4.1 – *Business Unit Review* in confidence, under Sections 90(2) and (3)(b) of the Local Government Act 1999, the Audit and Risk Committee pursuant to Section 91(7) of the Act, orders that the Report, Annexures and Minutes pertaining to this item be kept confidential and not available for public inspection for a period of five years from the date of this Audit and Risk Committee Meeting, or until a decision is made on the future of the centre, whichever occurs first, on the basis that it contains information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the Council is proposing to conduct business or to prejudice the commercial position of the Council and would, on balance, be contrary to the public interest. Notwithstanding that it will be reviewed annually in February of each year.

Carried

Mr M Booth left the meeting at 9.45am
Mrs J Perone left the meeting at 9.43am

1.3 Minutes of Previous Meeting – Friday 19 June 2026

Moved Mr D Powell, Cr P Klobucar

AC643-2026

That the Audit and Risk Committee confirm the minutes of the Audit and Risk Committee Meeting held on 19 June 2026 as a true and correct record of the meeting.

Carried

1.4 Business arising from Previous Meetings – as at 28 August 2026

Moved Cr P Klobucar, seconded Mr D Powell

AC644-2026

That the Audit and Risk Committee:
Note the progress of actions taken to address items of business arising from previous meetings of the Audit and Risk Committee as well as external reviews.

Carried

1.5 Committee Members/Staff/Auditors Discussion *(if required)*

Nil

1.6 Verbal Update on Council Business and City Developments – Confidential

Moved Mr D Powell, Cr P Klobucar

AC645–2026

Pursuant to Section 90(2) and (3)(g) of the *Local Government Act 1999*, the Audit and Risk Committee orders that all persons present, with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Paul Day; General Manager Infrastructure, Ellisha Papoulis; Manager People and Culture and Lisette Symons; Executive Coordinator – Corporate be excluded from the meeting as the Committee considers that the requirement for the meeting to be conducted in a place open to the public has been outweighed in circumstances where the Committee will receive and consider matters that must be considered in confidence in order to ensure that the Committee does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty.

Carried

Moved Mr D Powell, Cr P Klobucar

AC646-2026

1.

2. In accordance with Section 91(7) and (9) of the *Local Government Act 1999*, the Audit and Risk Committee orders that this report *Item 4.3 - Verbal Update on Council Business and City Developments,* the Appendix to this report and the minutes pertaining to this item having been considered in confidence under Section 90(2) and (3)(g) of the Act be kept confidential and not available for public inspection to ensure that the committee does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty. This order is to remain in force for until February 2032 notwithstanding that it will be reviewed annually in February of each year.

Carried

2. ITEMS FOR DECISION

2.1 Entertainment and Hospitality Policy Review

Moved Mr D Powell, seconded Cr P Klobucar

AC647-2026

That the Audit and Risk Committee recommends the updated Entertainment and Hospitality Policy to Council for adoption.

Carried

2.2 Review Council Investments and Loans

Moved Cr P Klobucar, seconded Mr D Powell

AC648-2026

The Audit and Risk Committee note the Investment and Loan Performance Report for 2025/26

Carried

2.3 Review Performance Assessment Methodology

Moved Cr P Klobucar, seconded Mr D Powell

AC649-2026

The Audit and Risk Committee:

1. approves the survey questions to be used for their 2025/26 performance assessment; and
2. notes the process to be used for the development of their 2025/26 Annual Report

Carried

2.4 Set Annual Schedule of Meetings

Moved Cr P Klobucar, seconded Mr D Powell

AC650-2026

The Audit and Risk Committee:

1. Sets the 2027 schedule of ordinary meetings for the Audit and Risk Committee to be held at 9.00am at the Council's Civic Building, Grundel Street on:

    - Friday 12 February 2027
    - Friday 23 February 2027
    - Friday 21 May 2027
    - Friday 16 July 2027
    - Friday 22 October 2027 (to coincide with a joint workshop with Council to be confirmed)

Carried

2.5 October Meeting and Workshop

Moved Moved Mr D Powell, seconded Cr P Klobucar

AC651-2026

The Audit and Risk Committee endorse the change of date of the October Audit and Risk Committee Meeting and Joint Workshop with Council to Thursday October 7 and/or Friday October 8, 2026.

Carried

3.0 ITEMS FOR NOTING

3.1 Quarterly Procurement Report

Moved Mr D Powell, seconded Cr P Klobucar

AC652-2026

The Audit and Risk Committee receive and note the Quarterly Report – Procurement for the period 1 April to 30 June 2026.

Carried

3.2 Receive and Consider Internal Audit Report on Council's Systems of Control on Ethical Standards

Moved Mr D Powell, seconded Cr P Klobucar

AC653-2026

That the Audit and Risk Committee note the systems currently in place against ethics, integrity and culture.

Carried

3.3 Service Review Program

Moved Mr D Powell, seconded Cr P Klobucar

AC654-2026

That the Audit and Risk Committee notes Council's engagement of Placegov to establish a structured Service Review Framework across the organisation.

Carried

3.4 Information or Annual Report on Council Insurance Claims

The General Manager Corporate introduced this item advising that the escalation in claims is mainly due to the break-in of the Civic Building around 12 months ago, several car windscreens and two lengthy Workcover claims – one of which was accepted and backdated 2 years, and the other which was rejected.

The Committee was assured that extensive work has occurred regarding psychosocial injuries and this will continue to roll out. Similarly, a lot of work has been done around organisational culture so this will also help mitigate the risk of further claims of this nature. Access to the EAP is also provided to all staff.

Moved Cr P Klobucar, seconded Mr D Powell

AC655-2026

That the Audit and Risk Committee note the Annual Report on Council Insurance Claims 2025/26 Report.

Carried

3.5 Internal Audit HR Planning and Management

The Manager People and Culture introduced this item advising that following the June Audit and Risk Committee meeting, a further review has been undertaken based on their feedback. Comparisons were made between BDO's rating methodology against Council's own Risk Framework. While Strategic Workforce Planning was rated as 'high', Council has been able to demonstrate sufficient controls in this area and no critical failures, moving the risk to 'moderate'. Other findings included acceptance of a moderate risk on the basis of council acknowledged improvements are required and they cannot be meeting the threshold of low or high because there's no evidence to support that. There is no current organisational exposure or significance.

BDO have recommended that moderate risks should be closed out between 6-9 months however a different timeframe has been set in line with current capacity. August due items around the PDP Policy and Procedure Guidelines are completed and the Health and Wellbeing Framework is well on track for November.

Moved Mr D Powell, Cr P Klobucar

AC656-2026

The Audit and Risk Committee note the final BDO Report.

Carried

3.6 Airport Update

Moved Cr P Klobucar, seconded Mr D Powell

AC657-2026

That the Audit and Risk Committee notes the following updates:

1. Airport Water Mains Upgrade
2. Distribution Board Upgrade Project
3. Installation of New Airside Fenceline

Carried

3.7 2027 Local Government Elections Schedule

Moved Mr D Powell, seconded Cr P Klobucar

AC658-2026

The Audit and Risk Committee

1. notes the legislative changes to the Local Government Election timetable.
2. notes the key election milestones and governance considerations associated with the 2027 Local Government Elections.
3. notes the risks and operational implications for Council during the caretaker period.

Carried

4. CONFIDENTIAL ITEMS

4.2 Cyber Security Review Report – Confidential

Moved Mr D Powell, seconded Cr P Klobucar

AC659-2026

Pursuant to Section 90(2) and 3(e) of the Local Government Act 1999, the Audit and Risk Committee orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Jodie Perone; General Manager City Growth, Paul Day; General Manager Infrastructure, Ellisha Papoulis; Manager People & Culture, Sandra Vigar; Finance Coordinator and Lisette Symons; Executive Coordinator – Corporate for Agenda Item 4.2 – *2026 Cyber Security Assessment.*

The Audit and Risk Committee considers that the principle that the meeting be conducted in a place open to the public has been outweighed in circumstances where the Committee will receive and consider a report containing matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person.

Carried

Moved Mr D Powell, Cr P Klobucar

AC660-2026

The Audit and Risk Committee:

1.
2. having considered Agenda Item 4.2 – *2026 Cyber Security Assessment* in confidence under Section 90(2) and (3)(e) of the Local Government Act 1999, the Audit and Risk Committee pursuant to Section 91(7) of the Act orders that this Report be kept confidential and not available for public inspection for a period of five (5) years, on the basis that it contains matters affecting the security of the council, notwithstanding that it will be reviewed annually in February of each year.

Carried

4.3 Enterprise Resource Planning (ERP) Considerations - Confidential

Moved Mr D Powell, seconded Cr P Klobucar

AC661-2026

Pursuant to Section 90(2) and 3(b) of the Local Government Act 1999, the Audit and Risk Committee orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Paul Day; General Manager Infrastructure, Ellisha Papoulis; Acting Manager People and Culture and Lisette Symons; Executive Coordinator – Corporate for Agenda Item 4.3 – *Enterprise Resource Planning Considerations.*

The Audit and Risk Committee considers that the principle that the meeting be conducted in a place open to the public has been outweighed in circumstances where the Committee will receive and consider a report containing information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council and would, on balance, be contrary to the public interest.

Carried

Moved Mr D Powell, seconded Cr P Klobucar

AC662-2026

1.

2. having considered Agenda Item 4.3 – *Enterprise Resource Planning Considerations* in confidence under Section 90(2) and (3)(b) of the Local Government Act 1999, the Audit and Risk Committee pursuant to Section 91(7) of the Act orders that this Report, the Annexures and Minutes be kept confidential and not available for public inspection for a period of two (2) years, on the basis that it contains information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the council is proposing to conduct business.

Carried

4.4 Verbal Update on Confidential Council Business – Confidential

This item was covered in Item 1.6

4.5 Update from Council Representative – Confidential

Moved Cr P Klobucar, seconded Mr D Powell

AC663-2026

That Pursuant to Section 90(2) and (3)(g) of the *Local Government Act 1999*, the Audit and Risk Committee orders that all persons present, with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Jodie Perone; General Manager City Growth, Paul Day; General Manager Infrastructure, Ellisha Papoulis; Manager People and Culture, Sandra Vigar; Finance Coordinator and Lisette Symons; Executive Coordinator - Corporate be excluded from the meeting as the committee considers that the requirement for the meeting to be conducted in a place open to the public has been outweighed in circumstances where the committee will receive and consider matters that must be considered in confidence in order to ensure that the committee does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty.

Carried

Moved C P Klobucar, seconded Mr D Powell

AC664-2026

That the Audit and Risk Committee:

1.
2. In accordance with Section 91(7) and (9) of the *Local Government Act 1999*, Council orders that this report *Item 4.4 - Update from Council Representative,* the Appendix to this report and the minutes pertaining to this item having been considered in confidence under Section 90(2) and (3)(g) of the Act be kept confidential and not available for public inspection to ensure that the committee does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty. This order is to remain in force for until February 2032 notwithstanding that it will be reviewed annually in February of each year.

Carried

4.6 Meeting Review – Reflections and Comments – Confidential

Moved Mr D Powell, seconded Cr P Klobucar

AC665-2026

That Pursuant to Section 90(2) and (3)(g) of the *Local Government Act 1999*, the Audit and Risk Committee orders that all persons present, with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Jodie Perone; General Manager City Growth, Paul Day; General Manager Infrastructure, Ellisha Papoulis; Manager People and Culture, Sandra Vigar; Finance Coordinator and Lisette Symons; Executive Coordinator - Corporate be excluded from the meeting as the committee considers that the requirement for the meeting to be conducted in a place open to the public has been outweighed in circumstances where the committee will receive and consider matters that must be considered in confidence in order to ensure that the committee does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty.

Carried

Moved Cr P Klobucar, seconded Mr D Powell

AC666-2026

That the Audit and Risk Committee:

1.

2. In accordance with Section 91(7) and (9) of the *Local Government Act 1999*, the Audit and Risk Committee orders that this report *Item 4.5 - Meeting Review,* the Appendix to this report and the minutes pertaining to this item having been considered in confidence under Section 90(2) and (3)(g) of the Act be kept confidential and not available for public inspection to ensure that the committee does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty. This order is to remain in force for until February 2032 notwithstanding that it will be reviewed annually in February of each year.

Carried

5. MOTIONS WITH NOTICE

Nil

6. MOTIONS WITHOUT NOTICE

Nil

7. DATE OF NEXT MEETING – 8/9 October 2026

8. CLOSE – Meeting closed at 11.02am

Confirmed: ……
Presiding Member – October 2026

NOTES

For the Mount Laura Homestead Advisory Group Meeting
held on Tuesday 7 July 2026 at 10.09am in the Whyalla Library Training Room

Meeting Chair –Yusuf

1. ACKNOWLEDGEMENT OF COUNTRY

We acknowledge that this meeting is held on the traditional lands of the Barngarla People, and we pay our respects to Elders past, present and emerging.

2. WELCOME

Yusuf welcomed the attendees to the meeting.

3. ATTENDANCE RECORD

Present

Gail Rostig	Manager Community Services
Yusuf Khan	Manager Assets & Planning
Joanne Blayney	Executive Coordinator (notes)
Paul Mazourek	Community Activation Officer – Tourism Assets
Petrina Morse	Secretary – National Trust Mt Laura Homestead Museum
Vicky Walker	Vice Chair & Treasurer – National Trust Mt Laura Homestead Museum
Tanya Nagra	Project Manager
Jenny Barnes	Events and Tourism Lead

Apologies

Sue King	General Manager Corporate Services

4. DECLARATION/S OF CONFLICT OF INTEREST

NIL

5. NOTES OF PREVIOUS MEETING

That the notes of the meeting held on 8 April 2026 received and confirmed as true and accurate.

Moved Gail Rostig Seconded Paul Mazourek

6. BUSINESS ARISING FROM PREVIOUS MEETING

6.1 Gail – MOU

Action **–** *Gail to email a copy of the MOU to members of the Advisory Group*

7. REPORTS

7.1 Stage 1 Future Developments actions – progress report Paul Mazourek

Paul supplied a detailed progress report and gave a verbal update, see attached document.

Paul spent a few days in the depository and has chosen 71 (out of 298) photographs from the 1900 – 1950 records, he also selected 38 new pieces for the mining / constructions for the new display; this makes 109 photographs in total.

Originally there were 198 photographs in different sizes on display in the two rooms, they date back to 1970, an amazing achievement

Sky from Tickled Ink is completing all the photography scanning and printing black and white in A5, the size, quality and colour will be uniform throughout the homestead. Paul also has the photographs in digital files which he will share in the future. The files have been catalogued; captions have been created. Paul is just waiting for the remaining nine images to finish it off.

Sky has agreed to help with the new displays throughout the new display cabinets.

Tony from (T&D Cabinetmakers) has completed the cabinets ready for installation. The final inspection of the cabinets will take place 3pm tomorrow, Paul invited Vicki and Petrina to have a look as well.

Tanya advised the practical completion was postponed due to rain; this will be done this Friday. The painting has been finished, the stone wall completed, site inspection is scheduled for tomorrow. The columns which were rotted at the bottom have been replaced, the damaged glazing repaired, internal ceilings/walls painted, and all of the recommended repairs from the heritage consultant have been completed. The works recommended for 1-5 years have been completed with the future works now pending.

The defect inspection is underway and will take place together, with practical completion and handover is expected Friday.

7.2 Nomination for a new Councillor to join the Advisory Group – Gail

Gail acknowledged the great work that Cr Sharon Todd done with this Advisory Group while a member, she was so passionate about community and fought for the community, her commitment to our City in particular our young people and most vulnerable people in community.

Gail has spoken with Leadership and advised an Elected Member is required to be on the Advisory Group now that the elections have been postponed until April next year from November this year. The MOU requires an Elected Member; Gail will address ELT that this now is required.

8. PRESENTATIONS

Nil

OTHER BUSINESS

8.1 Museum Matters

Vicky is happy and proud of the work that been put in and the results are amazing. The work that's been done has been spoken about for 20 years; they decided to give it a go and after 5 meetings the progress has been great.

Gail thanked Paul for his dedication to the project, his expertise, and the communication and
c connection between the National Trust and him has been so good, including the MOU.

Gail thanked Petrina and Vicky, they have done so much work and sometimes at short notice. The persistence, commitment and passion for the homestead and museum are amazing.

Vicky can't wait for everything to be completed; she would love to have an open day so everyone can see the work that's been put in and the results that have been achieved.

Petrina advised that she received an update from Neville, the cabinets have arrived!

Paul – once the installation starts to take place a conversation will need to take place to decide who will be involved, is available and when. Paul will take Sky (Tickled Ink) through the areas for a tour, then the artefact's from the temporary storage will come inside to the display. Paul advised Tony that the displays would need to be installed and invoice / payment made before the end of July!

Paul is on leave in August for 5 weeks, he expects directions to be set for the team – Sky and Petrina/Vicky can continue with the displays.

Jenny wants to look into the future, once everything is completed – she would like to have the homestead and museum included on the Whyalla.com website, the VIC has taken over control of the website. Jenny would like to work together to update images and information to get on the website, she would also love to have the VIC staff take a tour of the homestead and museum so they can inform visitors and give information regarding what's on offer based on their own personal experience. Marketing and tourism to get more people in to see the homestead and museum, everyone looks to electronic information now, including Facebook. Social media is huge, the team at the VIC have a great grasp on it.

Paul advised the money has all been spent, he requested an extra $20, 000 and reminded us that this is just stage one; there is more work to be done!

9. NEXT MEETING

9.1 The next meeting

Will be held on Tuesday 6 October 2026 at 10.00am in the Whyalla Public Library Training Room; Paul Mazourek is chairing the meeting.

THE MEETING CLOSED AT 10.36AM

NOTES

For the Mount Laura Homestead Advisory Group Meeting
held on Tuesday 6 October 2026 at 10.02 am in the Whyalla Library Training Room

Meeting Chair –Paul Mazourek

1. ACKNOWLEDGEMENT OF COUNTRY

We acknowledge that this meeting is held on the traditional lands of the Barngarla People, and we pay our respects to Elders past, present and emerging.

2. WELCOME

Paul welcomed the attendees to the meeting

3. DECLARATIONS

Paul invited Vicky to provide the Group with an update regarding changes to the local branch of the National Trust following its Annual General Meeting held in August.

Vicky advised that Greg Desmond had resigned from his position, resulting in the Chairperson position becoming vacant. Following the AGM:

- Vicky was appointed **Chairperson**;
- Petrina was appointed **Secretary**; and
- Gerry Gillan was appointed **Treasurer**, with Vicky providing temporary assistance as required.

Paul congratulated Vicky and Petrina on their appointments and confirmed that the changes to office bearer positions do not affect their membership of this Group and are consistent with the official MOU status.

Gail advised that **Cr Kathryn Campbell** is now the **Elected Member Representative** for the Group.

The Advisory Group expressed thanks to Greg Desmond for his work and participation in the MOU and Future Developments projects and wished him all the best in his retirement.

Actions:

- Joanne to remove Greg Desmond from the Group membership list.
- Joanne to update Vicky and Petrina's respective titles in all future correspondence and Group documentation.
- Joanne to add Cr Kathryn Campbell to the Group membership and future distribution lists.

4. ATTENDANCE RECORD

Present

Gail Rostig	Manager Community Services (observer)
Sue King	General Manager Corporate Services
Joanne Blayney	Executive Coordinator (notes)
Paul Mazourek	Community Activation Officer – Tourism Assets
Petrina Morse	Secretary – National Trust Mt Laura Homestead Museum
Vicky Walker	Chairperson – National Trust Mt Laura Homestead Museum
Jenny Barnes	Events and Tourism Lead

Absent

Yusuf Khan	Manager Assets & Planning
Cr Kathryn Campbell	Elected Member

5. NOTES OF PREVIOUS MEETING

That the notes of the meeting held on 7 July 2026 received and confirmed as true and accurate.

The notes be corrected with Yusuf, Vicky and Petrina's titles.

Moved Jenny Barnes Seconded Vicky Walker

6. BUSINESS ARISING FROM PREVIOUS MEETING

6.1 Marketing – Jenny will update under Other Business @ 8.2

7. REPORTS

7.1 Stage 1 Future Developments actions – progress report - Paul Mazourek

Paul provided a written progress report and verbal update on the Mount Laura Homestead Museum Future Developments Project.

Paul advised that the Homestead building restoration works have been completed, together with the installation of new display cabinets and the reinstallation and redesign of exhibitions in Rooms one and two. This represents a significant component of stage 1**.**

Paul advised that a Year 12 student who may undertake the videography for the oral history project is scheduled to meet with him, Vicky and Petrina at the Museum tomorrow. Subject to agreement, recording with local community members may commence in November. Each oral history will be approximately one minute in duration and, once completed, the recordings will be played on a continuous loop for visitors to view and listen to.

Paul further advised that Adelaide from Council's IT team will meet with Paul, Vicky and Petrina at the Museum on Thursday at 10.00am to provide an overview of the television and associated equipment, including instructions on its operation and daily setup.
note – at the time of typing minutes the TV has been installed, training done and is ready to go! See photo attached

A meeting was held on 22 September 2026 to discuss commencement of the next stage of works, focusing on the Museum's entry/reception and office areas first. The areas will be decluttered and cleaned, with the entry to be simplified and new office furniture introduced.

Paul noted the importance of this area as the first point of presentation for visitors entering the Museum.

Paul will print a list of “jobs” to be included for stage two.

The Group noted the progress made and acknowledged the ongoing work associated with the Museum’s redevelopment, including all volunteers and council staff. Sky from Tickled Ink gave some of her services free of charge and would like to be involved in moving forward.

PRESENTATIONS

Nil

8. OTHER BUSINESS

8.1 Museum matters – Vicky Walker

Radio Interview and Stage 1 Project Completion

Paul and Vicky participated in the ABC Radio interview earlier in the morning to promote the Museum. Although Vicky was initially nervous, Petrina commended Vicky on her contribution, noting that she presented exceptionally well and that her nervousness would not have been apparent to listeners.

Vicky expressed her appreciation and satisfaction with the work undertaken as part of Stage 1, acknowledging the significant efforts of everyone involved. She noted that the project had been discussed and pursued for more than 20 years, making its progression towards completion particularly rewarding. The improvements have created a space that volunteers and committee members are extremely proud of and are enthusiastic about showcasing to visitors.

Vicky also expressed her excitement and anticipation for the commencement of Stage 2.

National Trust of South Australia – Current Concerns

Concerns were raised regarding the current legal circumstances involving the National Trust of South Australia (NTSA) and the potential implications for the local branch.

Members advised that no formal updates had been received from NTSA, with their understanding of the situation limited to information available through media reports and public commentary.

It was noted that the most recent correspondence from NTSA related to the requirement for the local branch to contribute 7.5% of sales revenue generated through the Homestead/Museum.

Members expressed concern regarding the financial impact of this contribution, given the branch's reliance on locally generated revenue to support its operations.

The local branch basically operates independently on a self-managed basis, and members expressed their hope that this arrangement would continue, irrespective of the broader circumstances affecting NTSA.

Homestead/Museum and Library – Safety and Amenity Concerns

Petrina raised ongoing concerns regarding individuals experiencing homelessness occupying areas surrounding the Homestead/Museum and Library. She advised that several incidents had occurred which had caused staff and volunteers to feel unsafe.

Petrina further advised that some volunteers had taken it upon themselves to remove, cut up and dispose of sleeping bags and other belongings left in the vicinity.

Sue strongly advised against this practice, emphasising that staff and volunteers must not interfere with or dispose of personal belongings. Any concerns or incidents are to be reported directly to Council to ensure they are addressed appropriately and in accordance with established procedures.
Sue advised that Council had previously undertaken works in the surrounding area, including the removal of makeshift shelters, accumulated rubbish and overgrown vegetation, to improve safety and amenity.

Sue reiterated the importance of promptly reporting any further incidents or concerns to Council, rather than attempting to resolve matters independently.

Council can then assess the circumstances and coordinate an appropriate response, including engagement with individuals occupying the area and, where necessary, assistance from relevant support services and agencies, such as South Australia Police (SAPOL) and community outreach organisations.

Sue emphasised that the safety and wellbeing of staff, volunteers, visitors and individuals experiencing homelessness remain important considerations, and that all matters should be managed through the appropriate channels.

8.2 Other Business – Marketing strategy - Jenny Barnes

Jenny Barnes presented her report, *Mount Laura Homestead Museum – Growing Awareness, Collaboration & Visitation* (October 2026), as attached to these minutes, and provided a detailed overview of the proposed initiatives.

The report outlines a staged, 12-month approach to increasing awareness and visitation through practical, low-cost initiatives that recognise the Museum's limited opening hours and volunteer capacity. Key opportunities include refreshing photography and promotional materials, updating visitor information and digital listings, increasing promotion through Visitor Information Centre (VIC) channels, and strengthening reciprocal referrals.

Members welcomed the proposals and acknowledged the benefits of closer collaboration between Museum volunteers and VIC staff, including sharing ideas, strengthening knowledge of local attractions and enhancing the visitor experience. Jenny highlighted the VIC's established audience and strong reach through its current and engaging social media content.

Jenny recommended reciprocal familiarisation visits, with VIC staff visiting the Homestead Museum and Museum volunteers visiting the VIC, HMAS Whyalla, the Maritime Museum and participating in the Steelworks tour. These visits would improve participants' understanding of the attractions and available visitor information, enabling more informed recommendations and cross-promotion.

Vicky and Petrina expressed enthusiasm for participating alongside other homestead and museum volunteers. Jenny advised that the familiarisation visits would be offered to volunteers free of charge.

Gail commended Jenny on the comprehensive report and acknowledged her evident knowledge and enthusiasm for tourism promotion. Members supported these comments and expressed appreciation for the proposed collaborative approach.

A time will be arranged with the VIC staff and the homestead / museum volunteers to get together shortly.

Paul invited the group for a look at the new display area at the homestead after the meeting, however the members were able to see the first room only as the rest of the building was closed due to upgrades underway to the fire alarms.

9. NEXT MEETING

9.1 The next meeting

Will be held on Tuesday 5 January 2027 at 10.00am in the Whyalla Public Library Training Room; Petrina Morse will chair the meeting.

THE MEETING CLOSED AT 10.53 AM

MOUNT LAURA HOMESTEAD MUSEUM FUTURE DEVELOPMENTS PROJECT

PROGRESS REPORT
Paul Mazourek
28 September 2026

8/07/26 – the final inspection of the Homestead building internal and external restoration works. All completed as per contract.

13/07/26 – 14/07/26 – the new display cabinets completed and installed in Room 1 and Room 2 in the Homestead building.

24/07/26 – meeting with the NTSA Whyalla Branch representatives regarding the detailed planning for the Homestead exhibitions reinstallation action.

27/07/26 – 31/07/26 – movement and re-installation of artefacts in Room 1, Room 2 and the rest of the Homestead building. This was a major effort by all involved including the some NTSA Whyalla Branch family members, church and social groups and a local designer businesswoman who donated her time for free.

The new installation completed the first and most important component of **Stage 1**. The original Homestead internal exhibition is a centrepiece for the whole Mount Laura Homestead Museum image and its message to the visitors.

For the whole process of this action see the **Appendix A** and **Appendix B** in this report.

End of July 2026 – September 2026 – the Council's IT Department agreed to supply and install the large TV video screen and digital equipment in Room 6. This action is currently in progress.

22/09/26 – meeting with the NTSA Whyalla Branch Chairperson and Secretary regarding the planning for the completion of **Stage 1** which includes clean up and redesign of the Reception Area/Entry and oral history video recording. In progress.

24/09/26 – meeting with a potential videographer, Year 12 Whyalla student who may undertake the video recording of oral histories for Room 6. In progress.

ROOM 1 BEFORE	ROOM 1 STAGE 1 COMPLETED JULY 2026
	
	
	
	
ROOM 2 BEFORE	ROOM 2 STAGE 1 COMPLETED JULY 2026



PROGRESS REPORT 7/07/2026

Paul Mazourek

Mt Laura Homestead historic photographs on display at Room 1 and Room 2:

- 198 original B&W photos of different formats were on display in cabinets.
- The new display cabinets will have sections marked as **National Trust Whyalla Branch**, **Early Pastoral**, **Early Whyalla**, **Exploration**, **Mining**, **Shipyards** and **Army**.
- **71** of those 198 were selected for the new displays as the most representative ones.
- Further images were then researched and **38 new ones** selected from the NTSA Whyalla Branch depository – mainly those representing mining and industrial construction.
- A total of **109** original photographs were then professionally scanned, copies made and mounted on foam boards, ready for the installation.
- **109** new captions were prepared for these photographs.

A professional designer agreed to assist with the new museum exhibition installation.

The internal cabinets maker ready to start their installation in Room 1 and Room 2 once the external and internal works allow – the final takeover and inspection of those works are planned for 8/07/26.

MOUNT LAURA HOMESTEAD MUSEUM FUTURE DEVELOPMENTS PROJECT

PROGRESS REPORT

Paul Mazourek
7 April 2026

- 11 March 2026 – meeting with Infrastructure project manager re the external repairs to the homestead building including interior ceiling repairs and painting. Storage container discussed and secured.
- 12 March 2026 – meting with NTSA Whyalla branch, latest information on homestead project. Agreement to placement of temporary shipping container on the Museum grounds.
- 17 March 2026 – T&D Cabinetmakers Whyalla, the preferred contractor, at the homestead building taking measurements for the new exhibition cabinets at Room 1 and Room 2 + practical decisions about the sizes of internal display sections, glass, sectioning, and colour.
- 27 March 2026 – the temporary storage container delivered to the Mt Laura Homestead Museum.
- 30 March 2026 – meeting with Tickled ink designer (Whyalla business) re her engagement in new homestead exhibition design including HD scanning of some of the original photographs, labels and practical help with installation.
- 30 March 2026 – preparation of pictorial guidance for the artefacts' removal order from the homestead to the shipping container.
- 30 March 2026 – the removal of artefacts and furniture started.
- 2 April 2026 – 90% of artefacts and furniture removed from the historic homestead building.

ROOM 1 BEFORE



ROOM 1 02/04/26



ROOM 2 BEFORE



ROOM 2 02/04/26



ROOM 3 BEFORE



ROOM 3 02/04/26



ROOM 4 BEFORE

ROOM 4 02/04/26





ROOM 5 BEFORE



ROOM 5 02/04/26



ROOM 6 BEFORE



ROOM 6 02/04/26



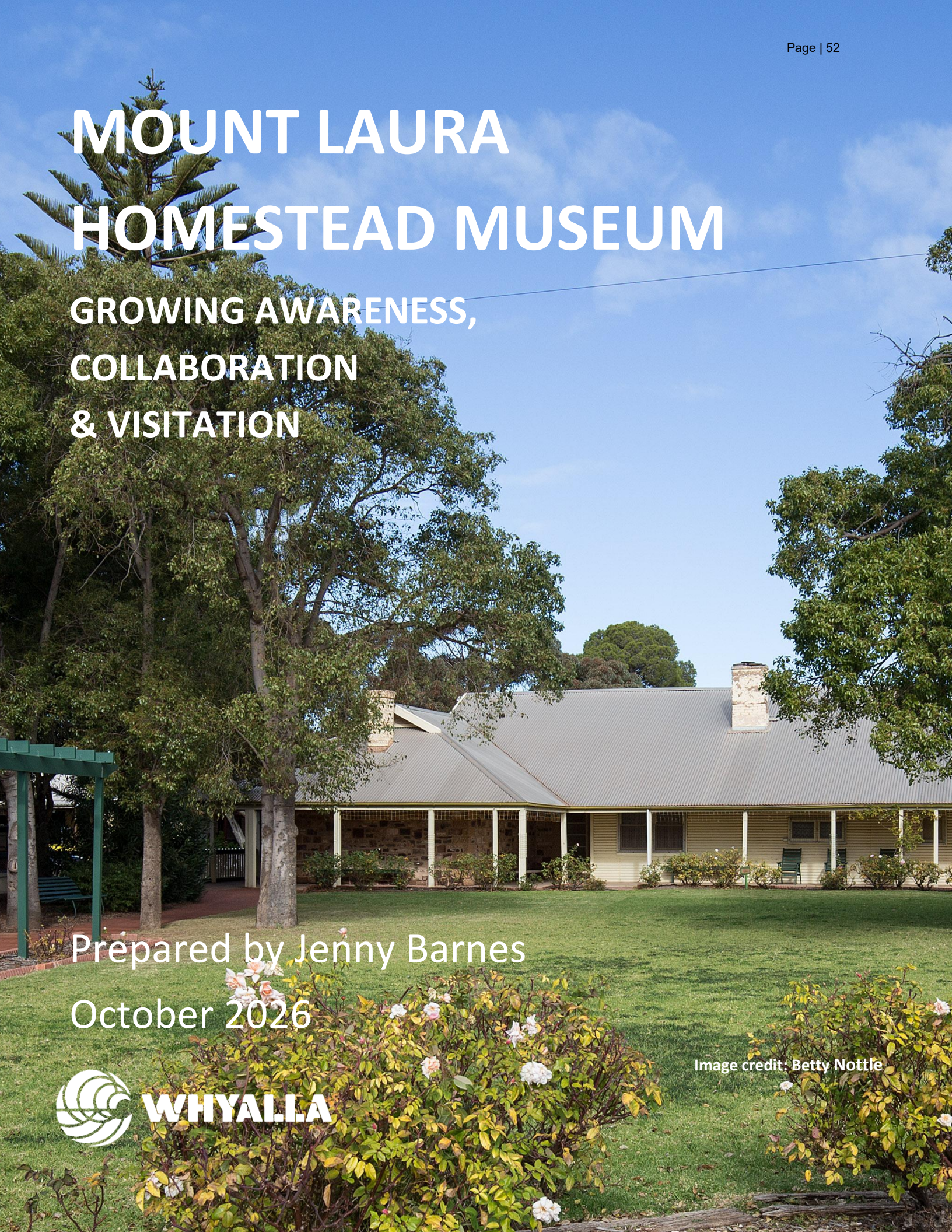
SHIPPING CONTAINER TEMPORARY STORAGE 02/04/26




Introduction
Early European Exploration of Northeast Eyre Peninsula 1802 - 1901
In the late 18th century, the southern section of Terra Australis, in what is now South Australia, remained a mystery to European explorers. The first expedition to chart the then unknown coast between Ceduna and Victor Harbor was conducted by Matthew Flinders in 1802. The maritime goal of the period was achieved; however, it took almost a further 40 years to start the proper land exploration North of Adelaide. The pastoral settlement took even longer, especially in the Northeast Eyre Peninsula region. This area is defined by the western shores of Spencer Gulf in the East, Gawler Ranges in the North and Middleback Range area in the West.
2023
3

MOUNT LAURA HOMESTEAD MUSEUM

GROWING AWARENESS, COLLABORATION & VISITATION



Prepared by Jenny Barnes

October 2026

Image credit: Betty Nottle

WHYALLA

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PROPOSAL PURPOSE

Build on the museum's recent renewal through practical, low-resource collaboration that increases awareness and visitation while respecting limited opening hours and volunteer capacity.

PURPOSE

Why are we here?

Mount Laura Homestead Museum has recently undergone its most significant renovation in more than 50 years, creating a valuable opportunity to raise its profile and attract more visitors.

This proposal outlines:

- Current promotional activities already in place.
- Opportunities to strengthen collaboration.
- Practical initiatives suited to the museum's volunteer and operating constraints.
- A clear 12-month action plan organised by priority and timeframe.

THE AIM

Work together to convert more of the approximately 30,000 visitors who pass through the Whyalla Visitor Centre each year into visitors to Mount Laura Homestead Museum.

EXISTING PROMOTION

What are we already doing?

The Whyalla Visitor Centre currently supports MLHS through:

- MLHS brochures available at the Visitor Centre.
- An incentive card offering a free postcard upon museum admission.
- Inclusion in the Whyalla Visitor Guide.
- A listing on Whyalla.com.
- Recommendations from VIC staff during visitor enquiries and itinerary planning.

These activities provide a strong foundation on which to build.

CONSTRAINTS

What do we need to keep in mind?

- MLHS has limited opening hours.
- The museum relies on a small volunteer base.
- Volunteer time is valuable.
- Additional workload should be kept to a minimum.

FOCUS

Low-cost, sustainable actions that maximise existing resources, partnerships and visitor traffic.

OPPORTUNITY

What is our biggest opportunity?

The Whyalla Visitor Centre welcomes approximately 30,000 visitors annually.

This creates an opportunity to:

- Increase awareness of the newly renovated exhibits.
- Better tell the MLHS story.
- Encourage more visitors to include MLHS in their itinerary.
- Position MLHS as an essential part of Whyalla's heritage experience.

Even modest increases in referrals can have a meaningful impact on visitation.

MARKETING AND PROMOTION

Why refresh our promotional assets?

Visitors commonly discover attractions through imagery, online research and personal recommendations. Updated collateral will better showcase the museum and the investment made in its renewal.

Refreshing MLHS photography is one of the quickest opportunities to improve promotion. Photography should focus on:

- Visitors engaging with exhibits.
- Families exploring displays.
- Volunteers sharing stories.
- Renovated exhibition spaces.
- Homestead buildings and grounds.

The approach is flexible and low-resource:

- Whyalla Council have a long-standing well established partnership with Whyalla Camera Club
- Camera Club members can attend during normal opening hours.
- The approach creates minimal impact on volunteers.
- The resulting images can support brochures, websites, social media, VIC displays and tourism promotion.

WORKING TOGETHER

How can we strengthen cross-promotion?

- VIC staff undertake an MLHS familiarisation.
- MLHS-nominated participants undertake familiarisations of HMAS Whyalla, the Maritime Museum and Steelworks viewing areas.
- Visitor Guides and street maps remain available at MLHS.
- All sites continue promoting Whyalla's heritage experiences.

OUTCOME VIC staff and MLHS volunteers are better equipped to confidently recommend each other's visitor experiences.

ENHANCING THE VISITOR OFFER

What small improvements could have a bigger impact?

- Refresh the current incentive card.
- Review an affordable alternative souvenir, such as a fridge magnet.
- Explore a simple heritage trail or passport concept.
- Investigate manageable school and holiday opportunities.
- Increase storytelling through social media and digital content.

Each initiative should be scaled to suit available volunteer capacity.



Image credit: Jeffrey Venning

PRIORITY 1 | MONTHS 1-3 What will we do first?

Establish accurate visitor information, refreshed promotional assets and stronger visibility through VIC channels.

ACTION	LEAD	SUPPORT	SUCCESS MEASURE
Confirm opening hours, prices and contact details across all channels	MLHS nominees	Tourism and Events Lead	Information is accurate and consistent
Invite Whyalla Camera Club members to photograph displays and visitor experiences during normal opening hours	Tourism and Events Lead	MLHS nominees, Visitor Experience Coordinator	Print and digital image library created
Refresh the MLHS brochure using updated images and content	Visitor Experience Coordinator	Tourism and Events Lead; MLHS nominees	Updated brochure available at VIC and MLHS
Review and refresh the Whyalla.com listing	Visitor Experience Coordinator	Tourism & Events Lead, MLHS nominees	Current images, wording, hours and prices published
Add MLHS content to VIC television displays	Visitor Experience Coordinator	VIC staff; MLHS nominees	MLHS included in regular display rotation
Continue promotion through VIC enquiries and itinerary planning	VIC staff	Visitor Experience Coordinator	MLHS included in suitable visitor recommendations

PRIORITY 2 | MONTHS 3-6 What comes next?

Strengthen visitor referrals, incentives and shared product knowledge.

ACTION	LEAD	SUPPORT	SUCCESS MEASURE
Refresh the incentive card and review an affordable giveaway	Tourism and Events Lead	Visitor Experience Coordinator; MLHS nominees	Updated incentive introduced
Hold an MLHS familiarisation for VIC staff	MLHS nominees	Visitor Experience Coordinator	VIC staff recommend MLHS confidently
Offer reciprocal Maritime Museum, HMAS Whyalla and Steelworks viewing familiarisations	Visitor Experience Coordinator	VIC staff; MLHS nominees	Participating MLHS nominees have current product knowledge
Introduce simple referral and incentive redemption tracking	MLHS volunteers	Visitor Experience Coordinator	Simple monthly referral count available
Keep Visitor Guides and street maps available at MLHS	Visitor Experience Coordinator	VIC staff; MLHS volunteers	Visitor information remains available

PRIORITY 3 | MONTHS 6-12 What can we build towards?

Explore manageable opportunities for growth once the promotional foundations are in place.

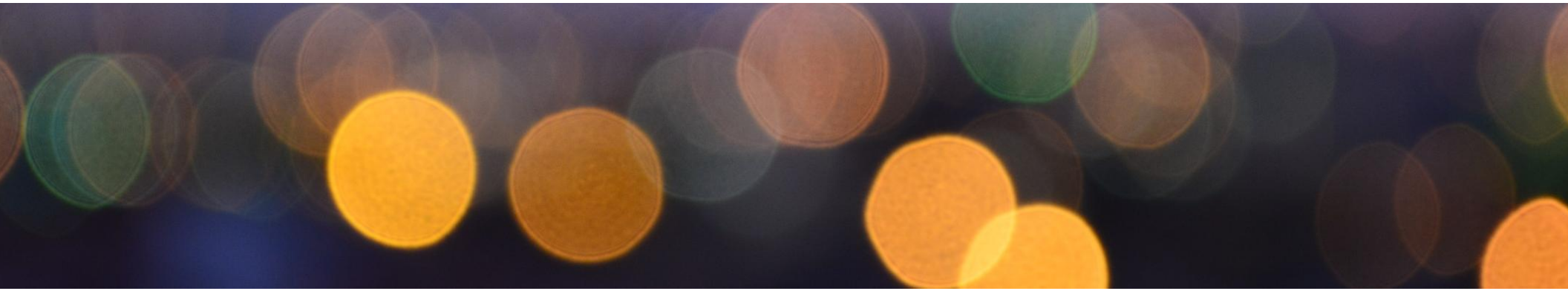
ACTION	LEAD	SUPPORT	SUCCESS MEASURE
Explore manageable school and holiday opportunities	Tourism and Events Lead	Visitor Experience Coordinator; MLHS nominees	At least one achievable opportunity identified
Explore a simple heritage trail or passport concept	Tourism and Events Lead	Visitor Experience Coordinator; MLHS nominees	Concept and resource needs assessed
Increase storytelling through social media and digital content	Visitor Experience Coordinator;	MLHS nominees	Regular heritage content supported by refreshed imagery
Review visitation, referrals and priorities for the following year	Tourism and Events Lead	Visitor Experience Coordinator; MLHS nominees	Progress reviewed and next priorities agreed



Image credit: Betty Nottle

ROLES AND RESPONSIBILITIES Who will do what?

ROLE	RESPONSIBILITY
Tourism and Events Lead	Coordinate the plan; facilitate collaboration; lead photography, incentive and joint promotion initiatives; evaluate outcomes and report progress.
Visitor Experience Coordinator	Update the brochure, Whyalla.com and VIC displays; coordinate familiarisations; maintain visitor information and support referral monitoring.
VIC staff	Recommend MLHS; include it in suitable itineraries; distribute collateral and share visitor and referral observations.
MLHS volunteers and nominees	Confirm visitor information; welcome photography; support agreed familiarisations; record redemptions and advise what is achievable. MLHS selects who participates.



SUCCESS MEASURES

What will success look like?

- Greater awareness of MLHS among VIC visitors.
- Growth in MLHS visitation and VIC referrals against an agreed baseline.
- Refreshed photography, brochure, Whyalla.com listing and VIC display content.
- VIC referrals and incentive redemptions recorded through a simple process.
- Completed familiarisations for VIC staff and participating MLHS nominees.
- At least one manageable school, holiday or joint heritage promotion opportunity progressed.
- Stronger collaboration without creating unsustainable workload for MLHS volunteers.

WORKING TOGETHER

The Visitor Centre team is ready to support MLHS through practical, achievable actions that increase awareness and visitation while respecting the museum's volunteer-operated model.



Image credit: Betty Nottle

14.1 OFFICE OF THE CHIEF EXECUTIVE

14.1.1 Chief Executive Officer's Action Report – October 2026 – For Noting

Council Meeting: 19 October 2026
Author's Title: Justin Commons – Chief Executive Officer **File No.:** 1-0
Directorate: Office of the Chief Executive

Attachments:
1 – Chief Executive Officer's Action Report – October 2026
2 – Committee/ Working Party/ Workshop/ Sub-committee Meetings Listing
3 – Summary of Key Meetings and External Engagements attended by the Chief Executive Officer

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes** ☑ **No**

Reason – Not applicable

PURPOSE

This report details the specific actions taken by administration, in respect to resolutions of Council, together with information regarding CEO activities and an update on a variety work in progress (**WIP**) matters.

SUMMARY

Council resolutions to be actioned are listed within Attachment 1. This enables Council Members to view outstanding resolutions and gives advice as to the timeframe for the completion and outcome of the said resolutions.

Attachment 2 lists Council Member representation at meetings held during the month and meetings to be held over a period of three (3) months.

Attachment 3 provides a summary of key meetings and external engagements attended by the Chief Executive Officer during the period 21 September – 18 October 2026, inclusive.

The body of the report also provides an update on a variety of work in progress (WIP) matters, together with an indication of when these matters will next be presented to Council.

RECOMMENDATION

Council notes the Chief Executive Officer's Action Report – October 2026.

DUE DATE

Chief Executive Officer's Action Report – October 2026 – For Noting	19/10/2026

14.1.1 Chief Executive Officer's Action Report – October 2026 – <u>For Noting</u>

<u>REPORT</u>

DISCUSSION

This report details the specific actions taken by administration, in respect to resolutions of Council.

<u>Attachments 1 and 2</u> list outstanding Council resolutions and meetings with Council Member representation, held over the month and meetings to be held over a period of three (3) months. Each outstanding resolution item has been allocated to a relevant Director/Council officer. This report, and attachments, provides a description of the process, which is to be followed, and timeframe allocated to outstanding resolutions.

<u>Attachment 3</u> provides a summary of key meetings and external engagements attended by the Chief Executive Officer during the period 21 September – 18 October 2026, inclusive.

UPDATES – VARIOUS MATTERS

<u>Foreshore Activities</u>

- Café pod has been relocated. Handover to operator to commence bump-in on 16 October, with operations expected to resume on 21 October.

  <u>Note</u>, the café operator will bump in from 16 October to set-up for trading from 21 October. Grease arrestor installation and services and interface works are still underway and will be completed on 19 October, with no impact on the planned opening for trading on 21 October.

- Outdoor Ideas is due to return to commence works on the Splash n Play site on 21 October, to undertake potholing activities in preparation for commencement of earthworks.

  <u>Note</u>, work on site has commenced with site establishment, installation of site compound, perimeter fencing and traffic management infrastructure in place. Procurement activities and the development of design and shop drawings is progressing con-currently and preliminary site clearance and survey activities have commenced. Outdoor Ideas has since returned to site to undertake pre-excavation testing to determine nature of material to be excavated. This has uncovered contaminated material which will be addressed as a latent condition variation. Further testing of the material has been undertaken to isolate the extent of contaminated material. Due to this, and in order to minimise onsite delay and standdown, Outdoor Ideas need to resolve this matter prior to commencement of earthworks. Commencement of earthworks is currently pushed back to 26 October.

- Contract for tender to construct Whyalla Foreshore Centre (SLSC and SWFC) has been issued to the Principal and AXIS Constructions for execution. AXIS will commence on site on 9 November to allow sufficient time for the demolition works to be completed before the Christmas break. First activity will be demolition of existing building.

- Marina area upgrade comprising new fish cleaning station, relocation of boat cleaning bay, resealing of carpark/line-marking, etc. due to commence 2 November and due to be completed by Christmas break.

- SLSC have commenced utilisation of VIC Pod and shipping containers have been delivered to Marina area for SLSC storage – ***noted***.

Enterprise Bargaining

Negotiations are continuing for the joint Enterprise Agreement, that covers both Local Government Award Employees (outdoor workforce) and the South Australian Municipal Salaried Officers Award Employees (indoor staff).

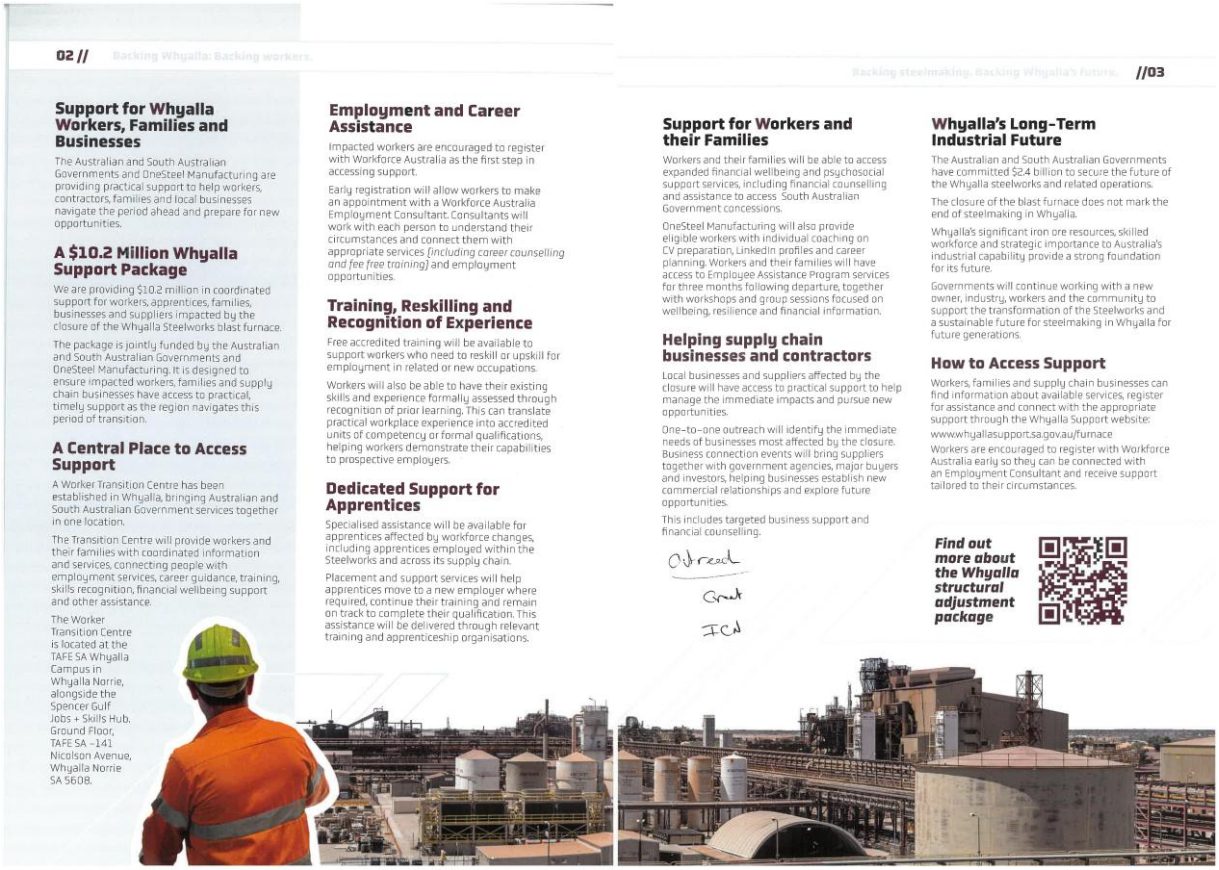
The current agreement's term concludes on the 20 October 2026. Given the status of negotiations, a new agreement will not be in place as at this date. Conditions under the existing agreement will continue until such time as a new agreement is approved by the South Australian Employment tribunal.

Whyalla Support Package

Significant time has been spent since Monday 14 September, when the announcement of the Whyalla's Steelworks Blast furnace was permanently ceasing operations, supporting, co-ordinating and promoting activities associated with the Whyalla Support Package announced by the State and Federal Governments.

Two recent significant events have occurred, as follows:

- Thursday 15 October – Local Jobs Program North West Country SA's 'Employer Connect'
- Thursday 22 October – Tactic's 'Whyalla Major Project Connect'



02 //

Support for Whyalla Workers, Families and Businesses

The Australian and South Australian Governments and OneSteel Manufacturing are providing practical support to help workers, contractors, families and local businesses navigate the period ahead and prepare for new opportunities.

A $10.2 Million Whyalla Support Package

We are providing $10.2 million in coordinated support for workers, apprentices, families, businesses and suppliers impacted by the closure of the Whyalla Steelworks blast furnace.

The package is jointly funded by the Australian and South Australian Governments and OneSteel Manufacturing. It is designed to ensure impacted workers, families and supply chain businesses have access to practical, timely support as the region navigates this period of transition.

A Central Place to Access Support

A Worker Transition Centre has been established in Whyalla, bringing Australian and South Australian Government services together in one location.

The Transition Centre will provide workers and their families with coordinated information and services, connecting people with employment services, career guidance, training, skills recognition, financial wellbeing support and other assistance.

The Worker Transition Centre is located at the TAFE SA Whyalla Campus in Whyalla Norrie, alongside the Spencer Gulf Jobs + Skills Hub. Ground Floor, TAFE SA – 141 Nicolson Avenue, Whyalla Norrie SA 5608.

Employment and Career Assistance

Impacted workers are encouraged to register with Workforce Australia as the first step in accessing support.

Early registration will allow workers to make an appointment with a Workforce Australia Employment Consultant. Consultants will work with each person to understand their circumstances and connect them with appropriate services *(including career counselling and fee free training)* and employment opportunities.

Training, Reskilling and Recognition of Experience

Free accredited training will be available to support workers who need to reskill or upskill for employment in related or new occupations.

Workers will also be able to have their existing skills and experience formally assessed through recognition of prior learning. This can translate practical workplace experience into accredited units of competency or formal qualifications, helping workers demonstrate their capabilities to prospective employers.

Dedicated Support for Apprentices

Specialised assistance will be available for apprentices affected by workforce changes, including apprentices employed within the Steelworks and across its supply chain.

Placement and support services will help apprentices move to a new employer where required, continue their training and remain on track to complete their qualification. This assistance will be delivered through relevant training and apprenticeship organisations.

Backing steelmaking. Backing Whyalla's future. //03

Support for Workers and their Families

Workers and their families will be able to access expanded financial wellbeing and psychosocial support services, including financial counselling and assistance to access South Australian Government concessions.

OneSteel Manufacturing will also provide eligible workers with individual coaching on CV preparation, LinkedIn profiles and career planning. Workers and their families will have access to Employee Assistance Program services for three months following departure, together with workshops and group sessions focused on wellbeing, resilience and financial information.

Helping supply chain businesses and contractors

Local businesses and suppliers affected by the closure will have access to practical support to help manage the immediate impacts and pursue new opportunities.

One-to-one outreach will identify the immediate needs of businesses most affected by the closure. Business connection events will bring suppliers together with government agencies, major buyers and investors, helping businesses establish new commercial relationships and explore future opportunities.

This includes targeted business support and financial counselling.

Abroad
Grant
ICN

Whyalla's Long-Term Industrial Future

The Australian and South Australian Governments have committed $2.4 billion to secure the future of the Whyalla steelworks and related operations.

The closure of the blast furnace does not mark the end of steelmaking in Whyalla.

Whyalla's significant iron ore resources, skilled workforce and strategic importance to Australia's industrial capability provide a strong foundation for its future.

Governments will continue working with a new owner, industry, workers and the community to support the transformation of the Steelworks and a sustainable future for steelmaking in Whyalla for future generations.

How to Access Support

Workers, families and supply chain businesses can find information about available services, register for assistance and connect with the appropriate support through the Whyalla Support website: www.whyallasupport.sa.gov.au/furnace

Workers are encouraged to register with Workforce Australia early so they can be connected with an Employment Consultant and receive support tailored to their circumstances.

Find out more about the Whyalla structural adjustment package

Whyalla Youth Foyer

Council has been a key advocate and partner to support the introduction of a new Youth Foyer in Whyalla, with Cornerstone Housing, Housing Australia and Mission Australia collaborating to deliver purpose-built, supported accommodation for young people who are at risk of or experiencing homelessness.

The Youth Foyer model is a proven solution to tackling youth homelessness and housing instability nationally. In Whyalla, youth homelessness has been growing as young people deal with rising rents, cost of living pressures and a lack of affordable housing locally.

The Whyalla Youth Foyer will have 20 units for young people aged 16-24 and 24/7 on-site support from Mission Australia, whose office will be co-located alongside the foyer.

The foyer will allow local young people who are at risk of or experiencing homelessness to stay in their community and access safe and secure housing plus the support they need to pursue education, training and employment opportunities while transitioning towards independence.

The project has the support of the Whyalla City Council, and local young people have been consulted on the design to ensure it meets the needs of the community. Funding for the Whyalla Youth Foyer has been provided by Housing Australia, Cornerstone Housing Ltd and Mission Australia. Construction is expected to commence in early 2027.

See here for more information:- Whyalla Youth Foyer to deliver housing and new opportunities for young people | Mission Australia

Northern Water Project

Council has recently received advice from the Minister for Planning, that the Environmental Impact Statement (**EIS**) for the Northern Water Project has been released for public consultation – refer below.

Hon Nick Champion MP

Government of South Australia

Minister for Housing and Urban Development

Minister for Housing Infrastructure

Minister for Planning

GPO Box 11032
ADELAIDE SA 5001

T: (08) 8235 5580

E: ministerchampion@sa.gov.au

26EXT0402

Mr Justin Commons
Chief Executive Officer
Whyalla City Council

By email: council@whyalla.sa.gov.au

Dear Mr Commons

Release of Environmental Impact Statement (EIS): Northern Water Project

I refer to the proposal by the Department for Infrastructure and Transport (DIT) to construct the Northern Water Project, comprising a 51 gigalitre per annum desalination plant at Mullaquana Station, approximately 400km water transfer system to Olympic Dam and Carapateena mine, and ancillary infrastructure.

This proposal was previously directed as an Impact Assessed Development via notice in the *Government Gazette* on 8 January 2026. Assessment Requirements for the preparation of an Environmental Impact Statement (EIS) were subsequently endorsed by the State Planning Commission and publicly released on 30 June 2026.

The proponent, the Department of Infrastructure and Transport (DIT), has now lodged the EIS. In accordance with the requirements of the *Planning, Development and Infrastructure Act 2016*, the EIS will be released for community consultation from **Thursday 29 October 2026 until Friday 11 December 2026**. In advance of this period Council will receive a formal referral, via an email from the Department of Housing and Urban Development (DHUD), and be invited to provide a formal submission on the EIS

The release of the EIS will commence with public notices in the Adelaide Advertiser, Whyalla News, Port Augusta Transcontinental, and the Stock Journal newspapers.

The EIS will be available for viewing online via the Plan SA Portal at https://plan.sa.gov.au and YourSAy website at https://yoursay.sa.gov.au. Hard copies will be available for viewing at the DHUD offices at Level 9, 83 Pirie Street, Adelaide and local council offices.

A printed copy of the EIS will also be provided to your Council. Your support in making this available for viewing at Whyalla City Council's Civic Building would be appreciated. The document will be delivered to Council prior to commencement of the consultation period.

SOUTH AUSTRALIA

OFFICIAL

In addition to these statutory requirements, I have determined the following public engagement activities will be undertaken, having had regard to the principles of the Commission's Community Engagement Charter:

- Community drop-in session(s) and pop-ups to be held in the local area:
  - **Wednesday 11 November 2026** from 4pm until 7pm at Port Augusta (Standpipe Hotel)
  - **Thursday 12 November 2026** from 4pm until 7pm at Whyalla (Westland Hotel)
  - **Monday 16 November 2026** from 4pm until 7pm at Roxby Downs (Roxby Downs Auditorium)
- Online community information session (time and date to be confirmed with follow up advice to be provided to Council).
- Preparation of fact sheets, FAQs and other relevant information available on the PlanSA and YourSAy websites, and via existing social media platforms.

All submissions received during the consultation period will be provided to the proponent for their review and consideration. These will form the basis for the preparation of a formal Response Document, alongside both Council and State Agency advice.

An Assessment Report will then be prepared, authored by the Chief Executive of DHUD, in advance of the proposal being forwarded to me for a decision.

I look forward to Council's continued and active involvement through the assessment process and thank you for your efforts to date.

Should you require further information in relation to this matter, please do not hesitate to contact Mr Robert Kleeman, Manager Crown and Impact Assessment, DHUD via email at robert.kleeman@sa.gov.au or Ms Laura Kerber, Project Lead, at laura.kerber@sa.gov.au.

Yours sincerely

Hon Nick Champion MP
Minister for Planning

14 / 10 / 2026

Awards

Early Childhood Educator of the Year Award – Michaela-Anne Michie, Whyalla Early Learning Centre



Michaela-Anne creates inclusive, sensory-rich learning experiences that support children with diverse needs. Her innovative use of educational resources, commitment to continuous professional learning and dedication to improving outcomes for children, make her a highly-valued educator who fosters participation and wellbeing for all children.

Financial Implications – Nil

Strategic Plan

Objective 1.1 – Unearth community pride within the city

Strategy 1.1.1 – Regularly inform the community of Council activities, decisions and actions by promoting positive stories and positive images

Legislation – Nil

Officer Direct or Indirect Interest

The Executive Management Team are aware of their obligations in declaring a 'conflict of interest' regarding any items discussed within this report.

Risk Assessment – Nil

Social Considerations – Nil

Community Engagement – Not applicable

Environmental Implications – Not applicable

Communication – Not applicable

Conclusion

Council Administration ensures that all outstanding Council resolutions are completed within an appropriate timeframe. Council Members are advised, via the attached Attachments, of the process to be followed and timeframes to be applied.

Attachment 1

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C5088-2024 19/02/24	**Lot 126 (Horseshoe Road) Mullaquana – Revoke Community Land Status, Remove Airport Encumbrance and Rezone** Council: 1. requests the individual Ministers to allow Council to undertake the process of revoking Lot 126 (CT 6171/890) Mullaquana from community land status; 2. requests rezoning of Lot 126 (CT 6171/890) Mullaquana to Rural Living; and 3. requests the Commonwealth Government remove the encumbrance from Lot 126 (CT 6171/890) Mullaquana.	GMCG	Dec 2026 However, there is no commitment of date from the Commonwealth.		10%	***In progress*** *Administration preparing documents to support the notification/ consultation to the community, to seek support to revoke the community land status. This action will take approximately 12 months.* *Administration is seeking to engage qualified support to assist with the rezone of the site – it is anticipated that this process could take up to 6 months. This action will not commence until formal feedback is received from the Commonwealth Government, regarding the encumbrance.* *A request has been made through Kelledy Jones Lawyers, to the Commonwealth Government, to remove the encumbrance from the site. Support from the Government was sought approximately 6 months ago, and initial feedback is that they will support the removal; however, it is difficult to advise a timeframe in relation to this request, as the Government appear to be slow in providing correspondence back to Council's lawyers.* *Kelledy Jones are following up with the Commonwealth regarding the encumbrance.* *Kelledy Jones continue to chase a formal response.* *Still waiting on a formal response from the Commonwealth Government, regarding the removal of the encumbrance.* *Commonwealth have still not responded. Kelledy Jones seeking a response.* *Email reminder has been sent to Kelledy Jones, seeking update/action required – 12 August 2026.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C5089-2024 19/02/24	**Removal of Easements at Lot 126 McIntyre Road** Council endorses the removal of the easements that no longer accommodate infrastructure within Lot 126 McIntrye Road.	GMCG	Dec 2026 However, there is no commitment from the Minister for Primary Industries, that this date will be met.		75%	***In progress*** *Final permissions are being lodged with State Commission Assessment Panel and we anticipate approval is imminent.* *As of 21 July, easement marked 'B' has been extinguished from both Allotments 126 and 128. Still awaiting a response from the Minister for Primary Industries regarding the Right of Way marked 'R". The recent invoice shows they are calling and checking progress.*
C5234-2024 17/06/24	**Unsolicited Proposal – Purchase of Crown Land** Council provides support for the proposal to gain access to Crown Land at Colebrook Street Reserve and provides delegation to the Chief Executive Officer to progresses the process with Crown Lands, including the revocation of community land process.	MF				***Complete***

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C5527-2025 17/03/25	**Defence Land at Fitzgerald Bay Lookout Boundary Realignment** Council: 1. resolves to support the boundary realignment required to create the portion of land to purchase for the formalisation of the Fitzgerald Bay Lookout from the Australian Government for the amount of $30 plus GST; and 2. provide the Chief Executive Officer with the delegations to finalise the realignment and land transaction.	GMCG				***Complete*** *Contract has been signed.*
C5533-2025 17/03/25	**GFG Ex-gratia Payment** Council: 1. requests the Chief Executive Officer to formally write to the current Administrators of the Steelworks (Korda Mentha) and the State Government, to request consideration of an increase in the ex-gratia payment amount payable by OneSteel to Council, to align with the rates that would be payable under Council's rating policy, if hypothetically, the Steelworks was on Council land; and 2. that this communication will be completed by no later than 18 April 2025.	MF				***Complete*** *Refer resolution C6236-2026 that supersedes this resolution.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C5602-2025 19/05/25	**Tanderra Village – Future Asset Management Proposal** Council: 1. endorses the Chief Executive Officer entering into negotiations for a five-year lease term, for the Tanderra site with the current lessee, noting the parameters set out in the report; ~~2. reduces the service level for the following buildings at the Tanderra site to 'zero', with no future renewal to occur for the following two buildings at the site:~~ ~~a. Open Shed;~~ ~~b. Old Bake House – Storage Building~~ ~~3. reduces the service level for the following buildings at Tanderra, with future renewals to be kept to a preservation and public safety level for the following buildings at the site:~~ ~~a. J Block~~ ~~b. K Block~~ ~~c. H Block~~ ~~d. R Block~~ ~~e. Market Hall and Café~~ ~~f. Plant Nursery (Old Laundry); and~~ 4. notes that Administration will commence development of a masterplan for the 'tourism precinct' that seeks to improve visitation, activation and the overall visitor experience from an integrated precinct encompassing Tanderra Village, Steel Cap Gallery, Visitor Information Centre, Maritime Museum and a proposed Designated Overnight Stay RV Camping area.	GMCG	Dec 2026 However, there is no commitment from Korda Mentha that this date will be met.		50%	***In progress*** *Lease signed on 19 August 2025. The Master Plan works require agreement from the administrators regarding the short stay accommodation proposal at Tanderra, which currently sits with Korda Mentha. Once this matter is addressed, the small committee formed to undertake the master planning of the site can meet with stakeholders and begin the process. Meeting held on Wednesday 11 March with OneSteel Manufacturing, to discuss further.* *No formal response has been received regarding consent (verbally provided from Management); a follow-up email was sent the week of 10 August.* *Response to this email was not received; a phone call was made during the week of 12 October 2026. Awaiting confirmation.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C5740-2025 15/09/2025	**Program Maintenance Plans** That a report be prepared on program maintenance plans for Council's structural assets, paying particular attention to assets that are not currently included within such plans.	MAP	Mar 2027		20%	***In progress*** *Asset Management Plans (AMPs) for Council's structural assets are currently under development. Due to the complexity of Council's asset portfolio, the number of assets requiring assessment, and the need to ensure the plans are prepared to a high professional standard, additional time is required for completion.* *The development of the AMPs involves comprehensive data validation, condition assessments, risk profiling, lifecycle modelling and alignment with Council's Long Term Financial Plan and Strategic Asset Management Framework. This work is being undertaken by existing staff alongside core operational responsibilities.* *As a result, Administration is advising Council that all Asset Management Plans will be completed by 31 March 2027.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C5814-2025 17/11/25	**Update on Mount Laura Conservation Reserve** Council supports the "soft start' approach to the Trail and Bike Master Plan through minimalist signage, QR codes with maps and post-style maps identifying where the existing trails are, level of fitness required, and risk to rider acceptance as an early-stage implementation to the Master Plan.	GMCG/MCWD	Nov 2026		75%	***In progress*** *A concept brief has been developed; outlining minimalist signage, QR codes with maps and post-style markers that identify existing trails, required fitness levels and rider risk.* *The Woking Party met with James Brown and Troy Brougham (local mountain bike event organiser) to review and refine the brief, confirming the high-level scope of work. James and Troy understand that the bike stand and repair toolkit stand will be provided by them at no cost to Council.* *Administration are now developing a detailed scope, including cost estimates, signage/directional marker locations and trailhead maps.* *Planning requirements have been reviewed with advice received that the signage associated with the Mount Laura bike tracks is exempt from requiring development approval.* *Work on site is scheduled to start in September with completion anticipated by the end of November 2026.* *It was identified that two of the tracks traverse land under the Department for Energy and Mining ownership and must be considered. Stakeholders have been notified and are determining whether the tracks can be modified.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C5828-2025 15/12/25	**Economic Development Related Matters** Council: ~~a) considers the information within the report;~~ ~~b) writes to the South Australian Premier requesting that the Whyalla Steelworks Industrial Transformation Unit (WSITU) and Whyalla Regional Co-ordinator provide a quarterly update to a Whyalla Business and Economic Stakeholder Group comprising the State Member for Giles, Council, RDAEP and WBAT;~~ c) Council, RDAEP and WBAT also provide a quarterly update to a Whyalla Business and Economic Stakeholder Group regarding economic opportunities and challenges in Whyalla and the region; and d) Whyalla Business and Economic Stakeholder Group to discuss economic opportunities and challenges in Whyalla and the region and make recommendations to Council for consideration (as required).	CEO		Oct 2026	10%	***In progress*** *Correspondence forwarded to Premier and relevant Ministers requesting that the Whyalla Steelworks Industrial Transformation Unit (WSITU) and Whyalla Regional Co-ordinator provide a quarterly update to a Whyalla Business and Economic Stakeholder Group, comprising the State Member for Giles, Council, RDAEP and WBAT – 27 January 2026.* *In the absence of a response, Council's CEO will seek to convene a meeting as proposed in October 2026 (potentially 22 October to coincide with the Tactic 'Meet the Major Projects' Forum) or November 2026 at the latest.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C5840-2026 27/01/26	**Revocation of Dedication to Council and Community Land Status** Council: ~~1. notes the public consultation process undertaken and the public submissions received;~~ ~~2. having prepared and made publicly available a report under Section 194(2) of the Act, makes a submission to the Minister under Section 194(3) of the Act for the revocation of community land status for the following land parcels:~~ ~~a. Lot 130 Lincoln Highway~~ ~~b. 20 Whitehead Street~~ 3. having prepared and made publicly available a report under Section 194(2) of the Act, makes a submission to the Minister under Section 194(3) of the Act for the revocation of both community land status and care, control and management for the following land parcels: a. Lot 5437 Nicolson Avenue b. 15 Ayliffe Street c. Lot 1882 McEwin Street; and ~~4. resolves to not progress further at this time with the revocation of both community land status and care, control and management for Lot 1134 Playford Avenue.~~	GMCG			85%	***In progress*** *The McEwin Street property is already the subject of consultation by Crown Lands with Government Departments on whether any plans exist for the site, with the Nicolson Avenue property to follow soon. If there is no interest, they will likely both be sold on the open market.* *For Ayliffe Street, a high-level contamination was prepared for Crown Lands, however, they now want a more detailed report, which is likely to be expensive. Next steps are being considered.* *In early September, the Minister for Local Government approved revocation of the two land parcels owned by Council. A final report will need to be presented to Council, and if approved, the revocation can be Gazetted.* *Two Council-owned properties were subject of the final report to Council and have now been forwarded for Gazetting.* *Administration has made contact with Crown Lands in relation to the three properties under their ownership.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C6032-2026 16/02/26	**Whyalla Local Heritage Code Amendment** Council: ~~1. receives and notes the community feedback on the Whyalla Local Heritage Code Amendment, submitted during the formal consultation period, as contained in Annexure "B" (the Engagement Report, January 2026);~~ ~~2. endorses the Whyalla Local Heritage Code Amendment, under the Planning, Development and Infrastructure Act, as contained in Annexure "C" (the Code Amendment);~~ ~~3. submits the Whyalla Local Heritage Code Amendment, seeking approval of the Minister for Planning; and~~ 4. delegates authority to the Chief Executive Officer (or sub-delegate), to make any minor editorial or inconsequential changes following any feedback from the Minister's office.	GMCG/MCD	Dec 2026 However, there is no commitment from the Minister for Planning and Land Use Services that this date will be met.		80%	***In progress*** *The Local Heritage Code Amendment has been submitted to the Minister for endorsement.* *The Minister's office has stated that no endorsement will occur until after the State election.* *Council staff have followed up with Planning and Land Use Services, re Ministerial approval.* *6 August – Spoke to DHUD to check for updates. No updates were provided and Council Administration have been told that the Code Amendment is still being discussed internally to DHUD. Awaiting further response. Will check back with them in two weeks.* *Administration has followed up with DHUD on two separate occasions following the 6 August entry. Unfortunately, no progression updates.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C6034-2026 16/02/26	**Honouring our Local Legends – Barrie Robran Gates** That research is undertaken to cost out design and construction of gates honouring local legend Barrie Robran at the entrance to Memorial Oval situated on Duncan Street, with findings to be brought back to Council for discussion/decision.	MCA	Dec 2026		25%	***In progress*** *Design finalised and reviewed by family, approval provided, costings finalised. Contractual documents are being prepared.* *Project is on track for completion at end of calendar year.* *An opening ceremony is in the planning phase.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
20/04/26	**Question without Notice** **Cr Knox** Sacred Rocks fencing – requested a report on what details are transpiring and/or discussion that has taken place with regard to the current fencing eyesore.	CEO/GMCS/ GMCG				***In progress*** *Administration has received a reply from BDAC, with a proposed meeting date of 18 September 2026 to take place between Council and BDAC members, regarding works.* *Council has been informed by BDAC that:* *The Barngarla women in Whyalla met and discussed the matter and propose the following:* *1. That the site be protected and preserved and the area securely fenced.* *2. That signage at the site be replaced so that it is clearly marked (the current signage is quite small).* *3. That adequate lighting and a bench seat or similar structure be placed near the site for women to sit and enjoy the site.* *4. That Barngarla women be involved with the site maintenance / cleaning, on a regular basis, in accordance with traditional laws and customs.* *A further meeting with BDAC members is planned for early November; date to be confirmed.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C6156-2026 20/07/26	**Substitution of Members on the Building Fire Safety Committee under the Planning, Development and Infrastructure Act 2016** Council endorses: 1. Courtney Cox of the Port Augusta City Council be appointed to the Whyalla City Council's Building Fire Safety Committee, pursuant to Section 157 of the *Planning, Development and Infrastructure Act 2016*, effective immediately for the remainder of the current committee term expiring on 19 July 2027, as a person who holds prescribed qualifications as an Accredited Professional – Building Level 2, replacing Nadene Denton; 2. an authorised officer under Part 3 Division 5 or Section 86 of the *Fire and Emergency Services Act 2005* who has been authorised by the Chief Officer of the relevant fire authority, be appointed to the Whyalla City Council's Building Fire Safety Committee pursuant to Section 157 of the *Planning, Development and Infrastructure Act 2016*, effective immediately for the remainder of the current committee term expiring on 19 July 2027; 3. Troy Olds be appointed to the Whyalla City Council's Building Fire Safety Committee pursuant to Section 157 of the *Planning, Development and Infrastructure Act 2016*, effective immediately for the remainder of the current committee term expiring on 19 July 2027, as a person with expertise in the area of fire safety, replacing Peter Harmer;	GMCG/MCD	Nov 2026			***Complete*** *Items 1, 2, 3 and 4 completed – 11 August 2026.* *Items 5, 6 and 7 completed – Appreciation letters sent.* *First Building Fire Safety Committee Meeting was held in September.*

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
	4. Troy Olds be appointed as the Presiding Member of the Whyalla City Council Building Fire Safety Committee for the remainder of the current term; 5. the Terms of Reference of the Whyalla City Council's Building Fire Safety Committee be amended as described within Annexure "A" to reflect the membership updates; 6. Council wishes to express its appreciation to both Nadene Denton and Peter Harmer for their invaluable input and service to the Committee; and 7. to forward correspondence to Nadene Denton and Peter Harmer thanking them for their service.					
C6158-2026 20/07/26	**Kerbside Waste Collection and Disposal Services Contract Extension** Council: 1. approves a twelve (12) month extension of the Waste Management and Disposal Services Contract with Veolia Environmental Services (Australia) Pty Ltd from 1 October 2026 to 30 September 2027; and 2. authorises the Chief Executive Officer to execute all documents necessary to give effect to the extension.	GMI	30/09/26		60%	***In progress*** *Contract documentation has been reviewed by Council Administration and sent to Veolia for signing.* *Once returned by Veolia, Council will finalise accordingly.* *A report to be provided to the November Council Meeting, advising of the contract variation.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C6162-2026 20/07/26	**Lot 3 Lincoln Highway – Agreement to Lease** Council: 1. notes the conditional support provided by OneSteel Manufacturing (Annexure "B") relating to this project; 2. supports in principle the proposed development, subject to negotiation of suitable terms in a new Agreement to Lease; 3. delegates authority for the Chief Executive Officer to negotiate a new Agreement to Lease for Part Lot 3 Lincoln Highway with Chow Energy Public Company Limited, through its subsidiary Premier Solutions OpCo, for the development of agritech/ greenhouse and solar farm; and 4. having considered Agenda Item 20.1.1 in confidence under Sections 90(2) and (3)(b) of the Local Government Act 1999, the Council pursuant to Section 91(7) of the Act, orders that this Report and Annexures to this item, be kept confidential and not available for public inspection on the basis that the report contains information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the Council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the Council and would, on balance, be contrary to the public interest. This order is to remain in force for a period of five (5) years, notwithstanding that it will be reviewed annually in February of each year.	GMCG	Dec 2026		25%	***In progress*** *Draft Agreement to Lease being prepared by Council's lawyers (at developers cost). Anticipate receiving this, the week beginning Monday 10 August.* *Draft Agreement to Lease currently with Chow Energy.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C6203-2026 17/08/26	**Request for Formal Review – Licensed use of Memorial Oval** Council: 1. maintains the current arrangements in place for leased and licenced access to Memorial and Bennett Oval(s) for both Whyalla Cricket Association and Whyalla Women's Football League for season 2026/27; 2. undertakes a formal review of the operation of the Whyalla Cricket Association/ Port Augusta Cricket Association 2026/27 season, with a view to ensuring the use of Memorial and Bennett Oval(s) is commensurate to the ratepayer costs of servicing and maintaining two turf wickets; 3. undertakes a formal review of the operation of the Whyalla Women's Football League 2026 season, with a view to ensuring the lease fee of the Whyalla Football League is commensurate to the ratepayer costs of servicing and maintaining the use of Council oval facilities; and 4. prepares a report for Council at the conclusion of both codes' seasons, with all findings, to inform preparation for the 2027 scheduling to include cost of maintenance for Bennett and Memorial Ovals, with particular reference to the maintenance of the cricket pitches and the future replacement of Memorial Oval cricket pitch.	GMCG				***In progress*** *Working Group has been formed.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C6220-2026 21/09/26	**Election of LGA President** Council nominates, in order of preference (1 – 4), its preferred candidate for the position of LGA President: 1. Mayor Dean Johnson – District Council of Kimba 2. Mayor Leon Stephens – Port Pirie Regional Council 3. Mayor Moira Jenkins – City of Victor Harbor 4. Mayor Simone Bailey – Mid Murray Council	CEO	Due 03/11/26			***Complete*** *Ballot paper sent to LGA – 24/09/26.*

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C6227-2026 21/09/26	**Revocation of Dedication to Council and Community Land Status** Council finalises revocation of lands contained within Attachment 1 and written in full, below, from the classification of Community Land, including the consequential amendment to the relevant Community Land Management Plan: 1. Allotments 160, 161, 162, 163, 164, 165, 173, 174, 175, 176, 178, 178, 179 in Hundred of Randell contained within Certificate of Title 5440 Folio 570, and Allotment 1597 in Hundred of Randell contained within Certificate of Title 5721 Folio 620, being the site of the Whyalla Bowling Club, located at 20 Whitehead Street, Whyalla; and 2. Allotment 130 in Deposited Plan 79748 contained within Certificate of Title Volume 6045 Folio 130, being the site of the Industrial Estate corridor, located at Lot 130 Lincoln Highway, Whyalla Barson.	MCD				***Complete*** *Both sites and encompassing titles have been forwarded for Gazettal.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C6228-2026 21/09/26	**Perks Property Development – Lease Fee** Council endorses a reduction in the annual lease fee to $500.00 plus GST, payable by Perks Property Development for the lease of the Council-owned car park(s) situated on Allotment(s) 3162 and 3163 Lacey Street, comprised in Crown Record Volume 5752 Folio 665 and Crown Record Volume 5752 Folio 666.	FC				***Complete*** *Adjusted lease sent.*
C6234-2026 21/09/26	**Waste Vouchers** Council requests a formal report for consideration, which includes restrictions and costings associated with the following: 1. distribute a voucher for each resident (1 per household), to be used at the Veolia Waste Transfer Station over a 12-month period; 2. the voucher is for a standard 4x6 trailer (or equivalent) of household rubbish; 3. vouchers will be sent out with the next rate notice and those who are renting will be passed on the voucher through their housing provider; and 4. this will be evaluated after the 12 months to see if it has had in impact on city pride, illegal dumping and also the cost to Council and residents.	GMI/WO				***Complete*** *Refer report Item 14.4.1 contained within this Agenda.*

Chief Executive Officer's Outstanding Actions Report – October 2026

Council Meeting Date	Outstanding Action	Actioned by	Expected Completion Date	Amended Completion Date	Percentage Complete	Comments
C6235-2026 21/09/26	**Point Lowly** Council conducts a thorough review regarding the current status on the performance of the new contractor looking after the Point Lowly peninsula and reviews the KPI's measured, that can be held to account.	MAP/CEO				***In progress*** *Updated to be provided at the Ordinary Council Meeting – 16 November 2026.*
C6236-2026 21/09/26	**Contribution to Rate Burden Request** Council instructs the Chief Executive Officer to re-approach the relevant government influencer in the sale process of the Whyalla Steelworks, to specifically request they ask the bidders to formalise their commitment to contribute to the rate burden of an appropriate amount equivalent to rates contribution.	CEO				***In progress*** *The CEO spoke with Sam Crafter; State Lead – Whyalla Steelworks Industry Transition Unit on 12 October, re this matter. It was agreed that Mr Crafter would socialise this matter with two short-listed tenderers verbally at this time, as it was advised that the timing is not appropriate at this stage to seek a formal response given the status of the negotiations/tender process.*

COMMITTEE / WORKING PARTY / WORKSHOP / SUB-COMMITTEE MEETING(S)

Meetings held: 20 September – 18 October 2026

Meeting Date	*Name of Meeting*	*Quorum*
21 September	Ordinary Council Meeting	Y
6 October	Council Members Briefing Session	–
8 October	Audit and Risk Committee Workshop	–
9 October	Audit and Risk Committee Meeting	Y

Future meetings: October – December 2026

Meeting Date	*Name of Meeting*
19 October	Ordinary Council Meeting
2 November	Council Members Briefing Session
16 November	Ordinary Council Meeting
7 December	Council Members Briefing Session
TBC	Ordinary Council Meeting

Attachment 3

BACKGROUND

A summary of key meetings and external engagements attended by the Chief Executive Officer, is provided on a monthly basis.

DISCUSSION

Monday 21 September 2026

- Meeting with Whyalla Cycling Club representatives, re bike lanes and road shoulders
- Weekly Catch-up with Mayor Stone and Executive Co-ordinator – CEO and Mayor
- Meeting with developer re Data Centre
- Ordinary Council Meeting

Tuesday 22 September 2026

- Meeting with Hyperion Systems, re proposed Titan Additive Manufacturing Cell in Whyalla
- Meeting with Chow Energy, re Agreement to Lease

Wednesday 23 September 2026

- Meeting with Ruth Ambler; Department for Human Services and John Chapman; Regional Co-ordinator – State Government, re Whyalla services

Thursday 24 September 2026

- Local Government Workshop – Marine (previously HAB) Recovery and Resilience Plan Meeting
- Meeting with Liberal Party representatives:
  (also in attendance, Mayor Stone and Manager Media and Communications)

  - Tom Venning MP; Federal Member for Grey
  - Hon Dan Tehan; Shadow Minister for Energy and Emissions Reduction, Leader of Opposition Business in the House
  - Hon Ashton Hurn MP; South Australian Leader of the Opposition

- Meeting with Department of State Development, re Whyalla Support Package
- Eyre Peninsula CEOs Meeting

Friday 25 September 2026

- LGA President's Webinar with Minister Champion

Tuesday 29 September 2026

- Stakeholder Relationship Mapping Workshop with Internal Auditors *(also in attendance, Manager Media and Communications and Manager City Activation)*

Wednesday 30 September 2026

- Coffee with Council's CEO



Coffee with Council's CEO



Chatty Table – Whyalla Public Library

Thursday 1 October 2026

- Whyalla Services Leadership Group Meeting
  (also in attendance, Mayor Stone and Manager City Activation)

Tuesday 6 October 2026

- Meeting with South Australian Skills Commission, re USG Workforce and Skills Advisory Group – Whyalla check-in meeting
- Council Members Briefing Session

Wednesday 7 October 2026

- RAP Meeting

Thursday 8 October 2026

- Spencer Gulf Cities Board Meeting and Annual General Meeting
- Joint Audit and Risk Committee Member and Elected Member Workshop

Friday 9 October 2026

- Audit and Risk Committee Meeting
- Upper Spencer Gulf Inter-governmental Group Meeting – online
  (also in attendance, Mayor Stone)

Monday 12 October 2026

- Monthly Executive Meeting with Whyalla Steelworks Transformation Unit
- Meet with residents, re Northern Coastline Master Plan

Tuesday 13 October 2026

- Cultural Awareness Training

Wednesday 14 October 2026

- Meeting with Gartner, re Whyalla partnership discussion

Thursday 15 October 2026

- Employer Connect – Whyalla

Friday 16 October 2026

- ICAC Whistleblower Project Webinar

14.1 OFFICE OF THE CHIEF EXECUTIVE

14.1.2 Closure of Business Units and Provision of Services – Christmas/New Year 2026/27 For Decision

Council Meeting: 19 October 2026
Author's Title: Michelle Armstrong — **File No.:** 1-0
Executive Co-ordinator – CEO and Mayor
Directorate: Office of the Chief Executive

Attachments – Nil

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes** ☑ **No**

Reason – Not applicable

PURPOSE

To endorse the temporary closure of Council's business units and provision of services during the 2026/27 Christmas and New Year break, ensuring the community is not disadvantaged during this period.

SUMMARY

The temporary closure of the Civic Building and Council's business units during the 2026/27 Christmas and New Year period is to be considered.

Administration has reviewed Councils obligations and licensing requirements for the relevant business units and advised of suitable closure times over the break.

RECOMMENDATION

Council adopts the closure of its business units and provision of services during the 2026/27 Christmas/New Year period, as follows:

1. **The Council Civic Building, located on Grundel Street, be closed to the public from 3.00 pm Thursday 24 December 2026 and re-open with normal operating hours on Monday 4 January 2027.**
2. **The Whyalla Public Library be closed to the public from 3.00 pm Thursday 24 December 2026 and re-open with normal operating hours on Monday 4 January 2026.**
3. **The Whyalla Early Learning Centre be closed to the public from 3.45 pm, Friday 18 December 2026 and re-open at 7.45 am, Monday 4 January 2027.**
4. **The Whyalla Visitor Centre and Maritime Museum be closed to the public from 3.00 pm Thursday 24 December 2026 and re-open for normal business hours on Saturday 26 December 2026, 10.00 am – 4.00 pm.**
5. **The Depot be closed to the public from 1.00 pm, Friday 18 December 2026 for the purpose of a staff meeting. Normal office hours will resume on Monday 21 December 2026 until 3.00 pm, Thursday 24 December 2026 and re-open on Monday 4 January 2027.**
6. **The Council Civic Building, Whyalla Public Library, Whyalla Visitor Information Centre and Maritime Museum be closed to the public from 3.00 – 5.00 pm on Friday 18 December 2026 for the purpose of a staff meeting.**
7. **That Council communicates the 2026/27 Christmas/New Year business hours to the public.**

DUE DATE

Closure of Business Units and Provision of Services – Christmas/New Year 2026/27 – For Decision	19/10/2026

14.1.2 Closure of Business Units and Provision of Services – Christmas/New Year 2026/27 For Decision

REPORT

BACKGROUND / DISCUSSION

Civic Building

The temporary closure of the Civic Building during the 2025/26 Christmas/New Year holiday period proved successful, with no inconvenience to the public reported.

In view of this success, it is proposed to temporarily close the Civic Building again during the 2026/27 holiday period, as follows:

- close the Civic Building from 3.00 pm, Thursday 24 December 2026; and
- re-open with normal operating hours on Monday 4 January 2027.

The December rate instalment is due on Friday 4 December 2026; therefore, Council's ratepayers will not be disadvantaged by the proposed closure.

For normal working days that fall outside of public holidays during the office closure, staff will apply their grace days, annual leave and/or time off in lieu.

Whyalla Public Library

It is proposed to close the Whyalla Public Library from 3.00 pm, Thursday 24 December 2026 and re-open at 9.00 am, Monday 4 January 2027.

Council has undertaken a review of the proposed Whyalla Library closure times, to ensure that the community is not disadvantaged by the closure. It is noted that the patronage of the Whyalla Library during the Christmas and New Year period is normally around 50% of normal usage, including the return of library books.

It is a substantial cost to Council for the Library to remain open during the Christmas/New Year period.

The Library has two return chutes, located near the front entrance (Westland Shopping Centre side) and the Ekblom Street entrance, to provide easy access for patrons to return library items during this temporary closure period.

Patrons 'due dates' for items borrowed, is automatically extended by the Public Library Service, to accommodate the temporary closure period.

Whyalla Early Learning Centre

To ensure compliance with licensing requirements, the Whyalla Early Learning Centre normally closes for up to a two-week period during the Christmas/New Year break. The Centre will be closed to the public from 3.45 pm, Friday 18 December 2026 and re-open at 7.45 am, Monday 4 January 2027.

The Whyalla Early Learning Centre Licencing Agreement between the Whyalla City Council and the Education and Early Childhood Services Registration and Standards Board specifies the closing times over the Christmas and New Year periods. The current Licence requires the Centre to be open for a period of 50 weeks a year.

The number of families utilising the Centre declines considerably during the Christmas/New Year period, as most parents withdraw their children over the school holiday break.

During the break, Centre staff remove furniture to allow the Centre to be cleaned professionally and then return the furniture to the site the day before the Centre re-opens in the New Year.

Visitor Information Centre/Maritime Museum

As per past practice, the Visitor Information Centre and Maritime Museum will be closed on Christmas Day only.

Residential Bin Collection

Bin collection times for the Christmas/New Year period will be promoted via media releases, Council's website, Facebook page, MyLocal Services App and the out-of-hours call centre.

Other Services

The usual emergency skeleton staff will apply with respect to routine operations, Engineering and Planning, Airport and Cemetery over the Christmas/New Year period and the Civic Building's phone system will be diverted to the After-hours Call Service, in order for any incoming calls to be dealt with.

Animal Management Services will operate as normal, i.e. stray dog collection available from 9.00 am to 9.00 pm, including Christmas Day and New Year's Day.

Financial Implications

There are operational savings related to closing Council sites on regular working days, such as electricity, etc., however, these are considered to be minor.

Strategic Plan

Strategy 1.1.1 – Regularly inform the community of Council activities, decisions and actions

Legislation

Local Government Act 1999

Officer Direct or Indirect Interest – Nil

Risk Assessment – Nil

Social Considerations – Nil

Community Engagement and Communication

Public messaging will be communicated via media releases, Council's website, Facebook page, MyLocal Services App and the out-of-hours call centre.

Environmental Implications – Not applicable

Conclusion

Administration has determined that the cost of opening Council business units between Christmas and New Year, outweighs the public value that is likely to be derived by the community from Council services during this period.

Council will continue to evaluate and consider community impact and feedback during the period of closure.

14.1 OFFICE OF THE CHIEF EXECUTIVE

14.1.3 Ordinary Council Meetings: December 2026 and January 2027 – For Decision

Council Meeting: 19 October 2026
Author's Title: Justin Commons – Chief Executive Officer **File No.:** 1-0
Directorate: Office of the Chief Executive

Attachments – Nil

Officer Direct or Indirect Conflict of Interest: *In accordance with Local Government Act 1999, Section 120*		**Status:** *Information classified confidential under Section 90(2) of the Local Government Act*	
☐ **Yes**	☑ **No**	☐ **Yes**	☑ **No**

Reason – Not applicable

PURPOSE

Council meetings are customarily held on the third Monday of every month. As the Christmas/New Year holiday period approaches, Council is asked to consider the dates for the December 2026 and January 2027 Ordinary Council Meetings.

SUMMARY

Occasionally, the timeframe for scheduled Council meetings does not align with the Christmas/New Year holiday period.

Council is to determine the provision of its Ordinary Council Meetings for December 2026 and January 2027.

RECOMMENDATION

Council endorses:

1. **the final Ordinary Meeting for the 2026 calendar year will be held on Monday 14 December 2026; and**
2. **the first Ordinary Council Meeting for the 2027 calendar year will be held on Monday 18 January 2027.**

DUE DATE

Ordinary Council Meetings: December 2026 and January 2027	19/10/2026

14.1.3 Ordinary Council Meetings: December 2026 and January 2027 – For Decision

REPORT

BACKGROUND

Council meetings are customarily held on the third Monday of every month. Occasionally, the timeframe for scheduled Council meetings does not align with the Christmas/New Year holiday period.

Council is to determine the provision of its Ordinary Council Meetings for December 2026 and January 2027.

DISCUSSION

The third Monday during December 2026 falls on 21 December; however, Administration considers this date may not be suitable, due to its close proximity to Christmas and the school holidays having previously commenced. Therefore, it is recommended that the Ordinary Meeting be held on Monday 14 December 2026.

The third Monday of January 2027 falls on 18 January. Administration recommends that Council hold its first Ordinary Meeting for 2027 on this date, in accordance with the established meeting schedule.

A second option for Council Members' consideration is to hold the Ordinary Meeting immediately following the Australian Citizenship and Citizen of the Year Awards Ceremony on Monday 25 January 2027 (approximately 7.30 pm), noting that Tuesday 26 January 2027 is a public holiday.

The timing of the final meeting for 2026 and the first meeting of the New Year, has been proposed to maximise attendance by Council Members and the Executive Leadership Team.

As per the Local Government Act 1999, Council must conduct at least one Ordinary Meeting each month.

Financial Implications – Nil

Strategic Plan

Objective 1.1 – Unearth community pride within the city

Strategy 1.1.1 – Regularly inform the community of Council activities, decisions and actions by promoting positive stories and positive images

Legislation

Local Government Act SA 1999; Section 12(4)(5)(6)

Officer Direct or Indirect Interest – Nil

Risk Assessment – Nil

Social Considerations – Nil

Community Engagement – Nil

Environmental Implications – Not applicable

Communication

Public notice(s) and promotion on Council's website and Facebook page.

Conclusion

Council is to address the timing of the final 2025 Ordinary Council Meeting and the first Ordinary Council Meeting for 2026.

It is appropriate to remind Members that under the Local Government Act 1999, Council must conduct at least one meeting each month.

14.1 OFFICE OF THE CHIEF EXECUTIVE

14.1.4 Council Member Allowances – Update – For Noting

Council Meeting: 19 October 2026
Author's Title: Justin Commons – Chief Executive Officer **File No.:** 1-0
Directorate: Office of the Chief Executive

Attachments:
1 – Report of the Remuneration Tribunal
2 – Determination of the Remuneration Tribunal

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes** ☑ **No**

Reason – Not applicable

PURPOSE

The Remuneration Tribunal (Tribunal) has conducted a review of Allowances for Council Members and has published the following:

- 6 of 2026 – **Report** – 2026 Review of Allowances for Elected Members of Adelaide City Council and Elected Members of Local Government Councils.
- 6 of 2026 – **Determination** – 2026 Review of Allowances for Elected Members of Adelaide City Council and Elected Members of Local Government Councils.

SUMMARY

The Tribunal has determined that the existing Council Groups and the accompanying allowances are no longer an appropriate reflection of the relative complexity and demands of being a Council Member. Accordingly, the Tribunal has determined to re-group all Councils and also determined the new allowance amounts for the new Council Groups that will come into effect following the April 2027 Council Elections.

RECOMMENDATION

Council notes the amendment to Council Members Allowances, effective April 2027 with City of Whyalla Allowances being:

	Current	From April 2027
Mayor	$85,544.00	$100,968.00
Deputy Mayor	$26,732.50	$31,552.50
Council Member	$21,386.00	$25,242.00

DUE DATE

Council Member Allowances – Update – For Noting	19/10/2026

14.1.4 Council Member Allowances – Update – For Noting

REPORT

BACKGROUND

Section 14 of the Remuneration Act 1990 (**Act**) provides that the Tribunal has jurisdiction to set the remuneration payable to office holders as conferred under any other legislation. Section 3 of the Act defines remuneration to include allowances.

DISCUSSION

The Remuneration Tribunal has conducted a review of the following Determinations:

- 6 of 2026 – **Report** – 2026 Review of Allowances for Elected Members of Adelaide City Council and Elected Members of Local Government Councils.
- 6 of 2026 – **Determination** – 2026 Review of Allowances for Elected Members of Adelaide City Council and Elected Members of Local Government Councils.

The Determination provides for allowances payable to Council Members of Local Government Councils, including allowances payable to those members in other offices or roles– refer Attachment 2.

As contained within Attachment 1, the Tribunal has examined the basis of the 2026 Allowances for all Councillors and has determined that:

a) There is a consistent core proficiency, including legislative and governance responsibilities, required for all Councillors to deal with the complexity and demands of being a Councillor, which is similar for all Councils.

b) The lowest of the 2022 Allowances are inadequate to recognise this core proficiency. The quantum of these lower allowances was insufficient to sustainably attract and retain Councillors and simultaneously improve the diversity of the cohort. These lower allowances need to be substantially increased in percentage terms from a very low base position.

c) While there is a need to increase the higher allowances, as the quantum of the 2022 Allowances increase, less substantial adjustments are required.

The changes below to Council Members Allowances that apply for Whyalla will come into effect at the conclusion of the April 2027 Local Government elections:

	Current	From April 2027
Mayor	$85,544.00	$100,968.00
Deputy Mayor	$26,732.50	$31,552.50
Council Member	$21,386.00	$25,242.00

Further information and the rationale for the increase, is contained within Attachment 1.

Financial Implications

For Whyalla City Council, the changes to Council Members Allowances will incur an 18% increase (or $51,092), to the Council Members Allowances budget.

Strategic Plan

Objective 1.1 – Unearth community pride within the city

Strategy 1.1.1 – Regularly inform the community of Council activities, decisions and actions by promoting positive stories and positive images

Legislation

Local Government Act 1999
Local Government (Elections) (Periodic Elections) Amendment Act 2026
(SA) Remuneration Act 1900

Officer Direct or Indirect Interest – Nil

Risk Assessment – Nil

Social Considerations – Nil

Community Engagement – Not applicable

Environmental Implications – Not applicable

Communication – Not applicable

Conclusion

A Determination giving effect to the Remuneration Tribunal's report has been issued and will operate from the conclusion of the April 2027 Local Government elections.

Council will update the budget to account for the increases coming into effect from April 2027 in its next (second) Budget Variation Report.

Attachment 1

No. 6 of 2026

REPORT OF THE REMUNERATION TRIBUNAL

2026 Review of Allowances for Elected Members of Adelaide City Council and Elected Members of Local Government Councils

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EXECUTIVE SUMMARY

1. The Remuneration Tribunal (**Tribunal**) has conducted a review of the following Determinations:

   a. 2 of 2022 – Determination – Members of Local Government;
   b. 3 of 2022 – Determination – Allowances for Members of Adelaide City Council; and
   c. 5 of 2022 – Supplementary Determination – Members of Local Government

   (collectively the **Determinations**).

2. The Determinations provide for allowances payable to Elected Members of Local Government Councils and Elected Members of the Adelaide City Council, including allowances payable to those members in other offices or roles under the Determinations (collectively **2022 Allowances**). Those Elected Members are referred to collectively in this Report as **Councillors** unless differentiated otherwise.

3. As explained in this Report, the Tribunal has examined the basis of the 2022 Allowances for all Councillors and has determined that:

   a. There is a consistent core proficiency, including legislative and governance responsibilities, required for all Councillors to deal with the complexity and demands of being a Councillor, which is similar for all Councils;

   b. The lowest of the 2022 Allowances are inadequate to recognise this core proficiency. The quantum of these lower allowances was insufficient to sustainably attract and retain Councillors and simultaneously improve the diversity of the cohort. These lower allowances need to be substantially increased in percentage terms from a very low base position; and

   c. While there is a need to increase the higher allowances, as the quantum of the 2022 Allowances increase, less substantial adjustments are required.

4. The Tribunal has determined that the existing Council Groups and the resultant allowances are no longer an appropriate reflection of the relative complexity and demands of being a Councillor for each Council as compared to others.

5. Accordingly, the Tribunal has determined to re-group all Councils having had regard to the factors set out in this Report as well as set new allowance amounts for the new Council Groups. The Municipal Council of Roxby Downs remains excluded from the Determination and while the Determination applies to the District Council of Coober Pedy, the Council is

at liberty to apply for a differential determination to support its transition out of administration.

6. The Tribunal has maintained the City of Adelaide as a distinct Council Group with an individual allowance amount for the Lord Mayor of the City of Adelaide.

7. The Tribunal has increased the allowance for the Lord Mayor of the City of Adelaide to $233,506 per annum and has retained the existing and unique multiplier approach to set the allowance for the Deputy Lord Mayor of the City of Adelaide.

8. The Tribunal has also determined to retain the current multiplier approach to set the allowances for Mayors, Deputy Mayors and Presiding Members of Prescribed Committees of all Councils, so that these allowance amounts will increase based upon the relevant Annual Councillor Allowance for that Council.

9. The Tribunal has further determined new allowance amounts for the Presiding Members of Committees.

10. The Tribunal has retained the current eligibility requirements of the Travel Time Allowance and has determined new rates for the Travel Time Allowance.

11. The Tribunal is considering establishing a Major Emergency and Disaster Allowance for the Mayor of a Council where any part of their Council is subject to and for the duration of a Major Emergency or Disaster declaration and is seeking further submissions on this topic.

12. In conducting this review, the Tribunal has considered the allowance amounts that will likely be applicable in April 2027, being the 2022 Allowances as adjusted by the automatic indexation provisions of various legislative instruments and the potential inflationary estimates between November 2026 and April 2027.

13. The allowances determined by the Tribunal and explained in this Report will apply at the conclusion of the Deferred Local Government Elections in April 2027.

14. This Report and its accompanying Determination have been released well in advance of the Deferred Local Government Elections to assist persons who may decide to contest those elections to determine their positions.

15. Submissions put to the Tribunal have referred to Councillor behaviour. The Tribunal is aware of multiple concerns in this respect and notes the Local Government Association of South Australia's Model Behavioural Management Policy as well as the Behavioural Standards for Council Members which is enforced by the Behavioural Standards Panel. However, the Tribunal does not have the jurisdiction to make Allowances contingent on Councillor behaviour. In its 2022 Report the Tribunal noted similar concerns. It has adopted the same approach in that there is a legitimate community expectation that Councillors will be capable of fully comprehending the significance of their roles and will comply with the relevant behavioural expectations. The Tribunal does not have a behavioural performance monitoring role and has adopted the position that the appropriate behavioural standards will be met.

BACKGROUND

16. Section 14 of the *Remuneration Act 1990* (SA) (**Act**) provides that the Tribunal has jurisdiction to set the remuneration payable to office holders as conferred under any other legislation. Section 3 of the Act defines remuneration to include allowances.

17. Both sections 76 of the *Local Government Act 1999* (SA) (**LG Act**) and 24 of the *City of Adelaide Act 1998* (SA) (**City of Adelaide Act**) confer upon the Tribunal the jurisdiction to determine allowances for Councillors once every four years, from the date of the local government election to the conclusion of that term.

18. On 2 July 2026 the *Local Government (Elections) (Periodic Elections) Amendment Act 2026* (SA) (**Deferral Act**) came into force and postponed the November 2026 Local Government Elections to April 2027 (**Deferred Local Government Elections**).

19. The Deferral Act has extended the current term of the Councillors until the conclusion of the Deferred Local Government Elections. The Deferral Act has also extended the application of the 2022 Allowances made by the Tribunal under the Determinations until the conclusion of the Deferred Local Government Elections.

20. Since the 2022 Allowances were determined by the Tribunal, they have been automatically indexed by the Consumer Price Index (Adelaide) (**CPI**) three times according to the formula set out in sections 76(9) of the LG Act and 24(9) of the City of Adelaide Act. The Tribunal notes that the automatic indexation applies to all of the 2022 Allowances, including the Travel Time Allowance.

21. The LG Act and City of Adelaide Act provide for automatic indexation until November 2025. While the Deferral Act extends the term of the Councillors beyond the automatic CPI increase provided for in the LG Act and City of Adelaide Act, the Tribunal understands that a November 2026 CPI adjustment will be established by regulations made under the Deferral Act.

22. The Tribunal has taken an adjustment of this nature into account in this Report and has also had regard to potential inflationary estimates from November 2026 to April 2027.

23. The Tribunal has exercised its jurisdiction under section 76 of the LG Act and section 24 of the City of Adelaide Act to review the 2022 Allowances and has considered the inflationary estimates discussed above when determining the new allowance amounts.

24. It is important to note that the Act defines remuneration to include allowances. However, both the LG Act and City of Adelaide Act clarify a practical difference between remuneration and allowances and restrict the Tribunal to determining allowances for Councillors, rather than remuneration which incorporates salary.

25. Sections 76(3)(c) of the LG Act and 24(3)(d) of the City of Adelaide Act make it very clear "that an allowance under this section is not intended to amount to a salary for a member". Accordingly, submissions which ask the Tribunal to determine allowances which reflect the full work-value and time commitment required for a Councillor to perform their role, exceed the jurisdiction available to the Tribunal.

26. In determining the rate of allowances for Councillors, the Tribunal has adopted the approach it has taken in previous reviews. That approach was explained in 2022 and the Tribunal reaffirms the objective of the current review is to determine a fair rate of allowance, based on consideration of the legislative criteria. These allowances do not equate with salaries in the normal context in that they do not reflect a normal commercial or work value-based rate of remuneration that takes full account of the time, the commitment and the responsibility associated with these roles. The Tribunal recognises at the outset that there is a significant element of discretionary community commitment on the part of Councillors. What is clear from the LG Act and City of Adelaide Act is that allowances provide at least partial recognition of the time and expenses incurred by

members depending on the nature and structure of the Council and the functions they perform as Councillors.[1]

27. The Tribunal's jurisdiction to determine allowances for Councillors pursuant to the LG Act and City of Adelaide Act is strictly limited to the criteria set out in those Acts.

28. In some previous reviews the Tribunal has considered the allowances applicable to the City of Adelaide separately to South Australia's remaining 67 Councils. However, for this review, the Tribunal has determined to review the allowances for all Councils simultaneously to enable a broader review of the allowance setting approach.

THE REVIEW PROCESS

29. On 16 February 2026, in accordance with sections 10(2) and 10(4) of the Act, the Tribunal wrote to and invited submissions by 16 April 2026 in respect of this review from:

    a. the Honourable Premier of South Australia – as the Minister responsible for the Act who may make submissions or introduce evidence in the public interest;
    b. the Minister for Local Government, as Minister responsible for the LG Act;
    c. the Local Government Association of South Australia (**LGA**); and
    d. the elected members of each South Australian Local Government Council.

30. The Tribunal requested that details of the review be published in the LGA Circular inviting submissions by 16 April 2026.

31. The Tribunal also placed a notice on its website from 16 February 2026 inviting submissions from affected persons by 16 April 2026.

32. On 18 February, the Tribunal received correspondence from the Premier's representative advising that the invitation had been received in the caretaker period ahead of the 2026 State Election. The Premier's representative requested that the invitation be re-made after the election, and the Government had been sworn in.

33. Accordingly, on 26 March 2026, the Tribunal wrote to and invited submissions by 16 April 2026 in respect of this review from:

    a. the Honourable Premier of South Australia;
    b. the Minister for Local Government; and
    c. the Minister for the City of Adelaide, as Minister responsible for the City of Adelaide Act.

34. The Tribunal distributed the Submission Guideline with each invitation which set out the factors the Tribunal is permitted to consider when determining the allowances for Councillors pursuant to sections 76 of the LG Act and 24 of the City of Adelaide Act. The Submission Guideline was also published on the Tribunal's website.

35. The Submission Guideline invited submissions on the following factors and their impact on the role of Councillors:

    - Geographical size (area) of the Council;
    - Population (number of electors in the Council);
    - Population (number of electors in each ward);
    - Role of members of council as members of the council's governing body and as representatives of their area;

[1] Remuneration Tribunal – Report Relating to Determination 2 of 2022 [24] and Remuneration Tribunal – Report Relating to Determination 3 of 2022 [21].

- Revenue of the Council;
- Ratio of Councillors to Ratepayers;
- Proposed allowance amount (with evidence to support any change);
- Details of the council's capacity to pay the allowance amounts;
- Comments on the existing council groupings used to set allowance levels;
- Major growth and development;
- Significant social and economic issues;
- Significant demand to service and support non-resident needs;
- High impact environmental management issues and responsibilities;
- Greater diversity of services delivered than normally provided by similar sized local governments;
- Any other distinguishing features of the Council;
- Any additional matters the Council considers relevant; and
- Any other issues that you consider relevant.

36. Various requests were received by the Tribunal to extend the time within which to make submissions. On 14 April 2026 the Tribunal extended the deadline for making submissions to Friday, 1 May 2026 and on 29 April the Tribunal again extended the deadline for submissions to Friday, 8 May 2026. Each time the Tribunal advised the parties listed earlier in this Report of the extensions and updated the public notice on its website.

37. On 24 April 2026 the Premier's representative advised that no submission would be made.

38. No submissions were received from the Minister for Local Government or the Minister for the City of Adelaide.

39. The Tribunal received submissions from six Councillors, the LGA, the Australian Local Government Women's Association SA (**ALGWA SA**) and 20 Councils.

40. Each Council's submission included information relating to the following objective factors: geographic size, population (residents and electors), revenue and ratio of Councillors to Ratepayers. The Tribunal has considered this information but has decided not to reproduce these aspects of the submissions to improve the readability of this Report.

41. The submissions are summarised below:

Submitter	Issues Raised
ALGWA SA	• Councillors undertake governance, decision-making, community engagement and risk management responsibilities on behalf of Councils. • Mandatory superannuation should be introduced. • Allowances should be increased to reflect role and governance complexity, as well as interstate comparators. • The insurance and legal status of Councillors should be clarified with respect to Work Health and Safety legislation (**WHS**), insurance and the absence of employment related protections. • Addressing these issues would improve attraction and retention of diverse candidates.
Naracoorte Lucindale Council	• Mayor performs extensive leadership, advocacy, media, committee and regional representation functions beyond those of Councillors (including managing Councillor behaviour). • The Mayoral Allowance should be increased and the link with the Councillor's Allowance discontinued to recognise expanded Mayoral responsibilities and the impact on workforce participation.

Submitter	Issues Raised
District Council of Coober Pedy	• Councillors represent the community, determine Council's plans, policies and budgets, as well as fulfil governing body functions under the LG Act. • Increase allowances by CPI. • Reclassify from existing Group 5 to Group 4 to recognise remoteness and responsibility for town water and electricity supply, Community Wastewater Management System, airport and childcare services. • Low growth area but challenged by heavy tourism trade.
Campbelltown City Council	• Councillors undertake governance responsibilities and represent council on internal and external committees, subsidiaries, assessment panels and external organisations. • Support a modest increase in allowances. • Consider moving Campbelltown City Council to a higher existing grouping due to representation ratios and population which are nearing Group 1B arrangements. • Introduce mandatory superannuation. • No areas of major growth however strong population growth due to infill development. • Provision of a very broad variety of services and facilities to residents and non-residents heightens Councillor role complexity. • Multiple additional demands including climate change are causing higher demands on Councillors.
City of Victor Harbor	• Councillors provide strategic leadership, represent community interests, oversee Council assets and infrastructure, set the Council's strategic direction, support community capacity, support regional collaboration and service delivery and fulfil increasing governance and statutory responsibilities. • Increase Councillor allowances by 10% and then index by CPI on each anniversary to account for increased workload, complexity and time commitment. • Introduce Briefing Session Sitting Fees for Briefing sessions at similar rates to Committee Fees because Briefings require significant preparation and informed participation. • Increase the Deputy Mayor Allowance to two times the Councillor Allowance to reflect duties. • Reclassify the City of Victor Harbor from Group 3 to Group 2. • Recognise the City's tourism, growth and regional service hub functions. • Experiencing strong population growth, strong tourism and escalating environmental obligations which increase complexity of Councillor role.
City of Marion	• Councillors undertake strategic planning, financial oversight, risk management, governance and community representation functions. • Retain current allowances apart from CPI increases. • Provide additional allowance for Councillors on the Finance, Risk and Audit Committee at 1.25 the Councillor Allowance. • Retain current grouping methodology but any review should consider population growth, strategic planning obligations, financial capacity and governance workload of the Council.

Submitter	Issues Raised
	• Council is experiencing significant population growth, urban infill, strategic redevelopment and home to major State Infrastructure projects including Torrens to Darlington, as well as maintaining established residential, industrial and major activity centres. • Council has a socio-economically diverse community (an advantage and disadvantage). • Council manages regionally significant assets which experience significant demand from non-residents. • Council undertakes environmental management of coastline, conservation parks, biodiversity corridors, wetlands and hills face zones which place significant demand on Councillors.
Southern Limestone Coast Council *(submitted as District Council of Grant)*	• Councillors undertake governance and oversight of significant regional infrastructure, committees and external representative roles. • Increase Mayoral Allowance to five times the Councillor Allowance to reflect greater workload, scrutiny as well as statutory, leadership, representational and intergovernmental relations responsibilities. • Reclassify Council from existing Group 4 to Group 3 as it is similar to neighbouring Councils of Wattle Range, Tatiara and Naracoorte Lucindale Councils. • Recognise the complexity of managing the Mount Gambier Airport, saleyards, coastal infrastructure, the sink holes, bushfire resilience, cross-border governance and collaboration as well as challenges of encircling Mount Gambier. • Provides a broad range of services and facilities to residents including outreach, libraries, art gallery and meeting spaces, tourism and business growth. • Increased allowances are needed to attract quality candidates.
Lower Eyre Council	• Councillors represent dispersed and diverse rural and coastal communities, undertake governance, community engagement, regulatory oversight and extensive travel responsibilities. • Increases are required to attract and retain Councillors and improve diversity of representatives. • Increase Councillor allowances to $18,000 and increase by CPI annually to overcome financial and structural barriers to participation in local government and attract Councillors with diverse range of ages, skills, experience and socio-economic backgrounds. • Increase Travel Time Allowance by 50% to reflect the rural travel burden (lack of public transport causing Councillors to travel by private vehicle on Council business and Council reimbursement at Australian Taxation Office rates insufficient to cover current fuel and vehicle expenses). • Amend Council Grouping Framework to recognise geographic scale of rural Councils and regional travel burden. • Introduce a Councillor Travel Allowance for overnight forums and conferences related to professional development e.g. Roads and Works Conference, regional LGA meetings. • Council experiencing significant and multifaceted growth due to new township masterplans, new residential allotments and major foreshore redevelopments. • The capital works program has doubled, and current allowances do not reflect the responsibility, time commitment and

Submitter	Issues Raised
	governance risk Councillors bear in delivering projects of this scale and complexity. • Economy driven by agriculture, fishing, tourism and service industries which all deliver significant and fluctuating non-resident users of Council assets. • Manages 708 km of coastline with erosion and hazard management, climate change impact and adaptation, bushfire hazard reduction and preparedness, stormwater management and water quality, four Community Wastewater Management Systems, 1,199 km of unsealed roads, vegetation management, Port Lincoln Airport, commercial leases including the Airport.
Town of Walkerville	• Councillors undertake increasingly complex governance, compliance, planning, financial sustainability, integrity, long term planning, infrastructure prioritisation and community engagement and constituent responsibilities. And representing Council and ratepayers on four subsidiaries as well as providing oversight. • Council Community is highly engaged, well informed with strong expectations of transparency, responsiveness and service delivery which heightened by proximity to the Adelaide CBD. • Council seeks reclassification from Group 4 to Group 3 because despite its small size, the time commitment and complexity of Councillor role is aligned to other metropolitan Councils in higher groups. • Challenge of integrating the Buckingham Arms redevelopment which will change the character and demographics of the area and balance competing interests. • Council responsible for maintaining River Torrens and Linear Park within its boundaries. • Owns the Levi Caravan Park used almost exclusively by non-residents. Watson Art Series Hotel & Walkers Arms regularly used by non-residents. • Seeks to protect and enhance the environment, heritage and unique character of the district.
City of Tea Tree Gully	• Councillors make decisions across a broad and diverse range of services, programs, infrastructure and external bodies. • Review Council Grouping Framework to consider more data including better recognition of population, representation quotas and service complexity. • Council seeks reclassification to Group 1A or creation of a new category to recognise Councils of similar size and complexity like itself which sits between those in 1A and 1B. • Council delivers over 180 services and functions including wellbeing services, learn to ride and road rules safety sessions, Tea Tree Suites and Convention Centre, Art Gallery and Workshop spaces. • Delivering the New Golden Grove Master Planned Area (1300 homes, new employment zones), infill across the Council. Modbury Precinct revitalisation. • Align the timing of Councillor Allowance Reviews with Council budget processes (i.e. before April in election years).
Adelaide Hills Council	• Councillors undertake increasingly complex governance, planning, environmental management, emergency management, community engagement and statutory responsibilities.

Submitter	Issues Raised
	• Councillors are classified as 'Responsible Persons' under Aged Care legislation creating significant personal risk where Councils provide aged care support services. • Increase allowances with reference to the DPC Boards and Committees Framework. • Council seeks changes to the Council Grouping Framework to recognise peri-urban Councils and the fact that residents expect metropolitan level services from Councils that have limited growth opportunities limiting revenue growth, large geographies and asset and infrastructure burdens, as well as being disproportionately affected by natural disasters. • Align Councillor Allowance Framework to the CEO remuneration framework with amendments as both roles serve the same community and levels of complexity and responsibility would align. • Continue CPI indexation of allowances. • Moderate population growth spread across multiple townships (may be larger due to sale of Woodside Barracks), limited to infill and urban renewal with complex planning issues, growth restricted by Adelaide's Watershed, strong environmental, native vegetation & bushfire protection controls. • Adelaide Hills Council is geographically large and highly dispersed with 57 townships (rural, peri-urban, tourism and commuter focused). • Ageing population creating demand for age-friendly infrastructure, accessible facilities, aged care support. • Significant tourism demands and associated non-resident demands. • Manages high impact environmental areas including the Watershed and water catchment areas. • Services and facilities include 6 CWMS, Arts & Heritage Hub, emergency management and community resilience, biodiversity initiatives.
Light Regional Council	• Councillors undertake dual roles with significant work-value and responsibility covering governing body and regional representational roles involving planning, budgets, policies and regional collaboration. • Increase allowances by CPI. • Maintain a relative grouping with Councils of similar complexity and growth regions. • Current Allowance Framework reflect additional requirements of Mayor and Deputy Mayor. • Council is experiencing sustained population growth and development pressure within townships and growth corridors designated under the Greater Adelaide Regional Plan (**GARP**). • Councillors are required to guide and assess complex development proposals, long-term land use planning and infrastructure decisions, balancing huge residential growth with rural character, maintaining agricultural industry and respond to heightened community expectations. • Provides a broad and diversified range of services including libraries, community services, tourism economy development, community transport, public health support, cemeteries,

Submitter	Issues Raised
	environmental programs, extensive infrastructure across a large geographic area including CWMS. • Experiences large demands on assets and infrastructure from tourist populations which also drive economic growth.
District Council of Streaky Bay	• Councillors provide governance, advocacy (regional, state and federal levels) and community leadership, with high visibility and accessibility expectations in a regional setting. • Governance, compliance and legislative requirements have increased the complexity of the Councillor's role. • Proposed increases to Councillor and Mayoral Allowances by: o Increasing Existing Allowances by 30-50%; or o Applying a Regional Loading Allowance of 25-40% for Regional Councils; or o Applying a reclassification mechanism to move qualifying regional Councils to higher Council Groups. • Current Council Groupings place over emphasis on population and revenue, failing to capture distance, travel burdens and service complexity and systematically disadvantages regional Councils. • Demand from tourism increases complexity of Councillor role. • Ongoing infrastructure demands and strategic development to support long term regional sustainability. • Council manages extensive coastal, marine and land areas, including fisheries and aquaculture, while addressing climate and environmental risks. • Low Allowance amounts discourage working age individuals from participating in Local Government, limits diversity and risks sustainable long-term leadership.
City of Playford	• Councillors undertake policy development, strategic planning, community leadership and engagement, oversight of resources, oversight of CEO performance, determine expenditure and service delivery in a rapidly growing Council. • Mayor's workload has increased due to greater civic and community commitments, media demands, government advocacy, collaboration with the CEO, and support for Councillors. • Move of Playford from existing Group 1B to Group 1A to reflect increasingly complex decision making and governance responsibilities. • Align Councillor Groups with CEO remuneration bands which would recognise the Council's rapid growth (fastest in SA), high socio-economic complexity and governance demand. • Council undergoing major residential, employment, health and urban-renewal developments which all require stronger flood, stormwater, waste, sustainability and biodiversity management. • Provides facilities and social programs that serve residents and the wider northern Adelaide community.
Berri Barmera Council	• Allowances should reflect Councillors' substantial governance, legal, financial and community leadership responsibilities. • Role is growing in complexity due to legislative compliance, climate adaptation, cybersecurity, WHS, emergency response and financial sustainability. • Increase allowances to reflect interstate comparators.

Submitter	Issues Raised
	• Higher loadings should be applied for leadership roles and improved conditions. • The Travel Time Allowance does not recognise unpaid time commitment, increased fuel, accommodation and meal costs of regional Councillors, exacerbating geographic disadvantage. • Introduce a standardised Travel Expense Allowance for reasonable travel time, accommodation, meals and fuel costs. • Superannuation should be paid on allowances. • Create a Professional Development Allowance for Councillors. • Align Councillor Groups with those used for the CEO Remuneration Determination. • Index Allowances annually with public sector remuneration standards. • Cumulatively these will improve accessibility and diversity of candidates and Councillors.
LGA	• Councillors provide strategic leadership, oversee complex decisions, engage extensively with communities and governments, complete training, and respond to emergencies—often approaching full-time work, extending beyond just Council meetings. • The role carries significant personal, professional and opportunity costs, alongside constant accessibility and public scrutiny. • All Councillors share the same core legislative and governance responsibilities. Councillors for Council Groups 3–5 are considered underpaid. • Establish a sufficient sector-wide base allowance, with differential payments for factors materially affecting the nature of the role, while avoiding allowance reductions. • Clarify the application of superannuation for Councillors. • Inadequate allowances restrict candidacy to financially secure or flexible individuals, reducing candidate diversity and contributing to uncontested elections and vacancies. • Retain reimbursements for childcare and carer support.
City of Onkaparinga	• Councillors undertake governance responsibilities through council meetings, committees, training, briefings, community engagement and regional representation. Role is continuing to become more complex due growth pressures and governance complexity. • Retain Group 1A due to Onkaparinga's scale, diversity and governance complexity. • Council expects an additional 39,000 residents and 25,000 homes by 2051 (increasing planning and infrastructure demands). • Demands of disadvantage, an ageing population, housing stress and mental-health needs require expanded services and advocacy. • Tourism and being home to major regional facilities create substantial non-resident demand and complexity. • Councillors oversee a $243 million budget, $1.2 billion road network, managing climate risks and complex shared services. • Allowances should be tax-free.

Submitter	Issues Raised
	• Expand the eligibility criteria for the Travel Time Allowance to apply to Councillors who live more than 30 km from the Council's Principal Office. • Establish Professional Development Allowances.
District Council of Kimba	• Councillors are highly visible community leaders and advocates. They are often the first point of contact for local concerns and are expected to represent the community on issues such as GP access, childcare, housing, aged care, external funding, economic development, diversification and community wellbeing. • Their role also includes substantial regional, State and industry advocacy, major project oversight and stakeholder engagement. • Because of the small population and limited ratepayer base these responsibilities increase the time commitment, visibility and complexity of the Councillor role. • Raise Group 5 allowances by 20–30%, as current allowance amounts equate to below-minimum-wage hourly rates. But should reflect the actual work undertaken and provide fair recognition of the time commitment. • Allowances for Group 5 have not kept pace with increasing complexity in compliance and community representation, while higher Groups have. • The population-based Council Groups overlook Kimba's 3,500 km² area, extensive travel requirements and the complexity of service delivery in a rural and remote council. • Significant remoteness and travel requirements, including regular travel of 150-250 km for regional meetings and 470 km return trips to Adelaide, increase the time and cost burden on Councillors. • Workloads are higher on Councillors due to workforce shortages. • Demands on Councillors include maintaining healthcare access, addressing housing and workforce shortages, drought, major projects, tourism demands and non-resident use of infrastructure. • Council manages 1,700 km of roads plus waste, wastewater, emergency and climate-resilience responsibilities. • Inadequate allowances discourage working-age and skilled candidates, reducing diversity and threatening sustainable local leadership.
Mid Murray Council	• Councillors provide civic leadership, manage strategic issues affecting residents and businesses and the Council area, balance competing priorities, participate in numerous governance and advisory committees including Council subsidiaries and regional partnerships, foster economic development, and represent the Council in regional, State and Federal advocacy and develop social and cultural services to enhance wellbeing of residents and visitors. • Allowances shouldn't be considered a wage but should be increased to attract a diverse range of qualified and capable candidates. • Responsibilities of Councillors continue to grow and allowances should reflect that. • Allowances for the Mayor do not reflect the fulltime commitment and the complexity of the role which extends beyond formal

Submitter	Issues Raised
	meetings and includes significant community engagement, constituent matters, emergency response duties as well as training and travel across large geographies. • When compared to the allowances paid to members of other local government-related statutory bodies, Councillor Allowances show the role is severely undervalued relative to the responsibilities, time commitment and community expectations. • Retain current Group 3 classification. • Multiple projects which are contributing to growth and development including CWMS project, Marina Development, residential growth in four towns and many renewable energy projects. • Council faces significant Socio-Economic disadvantage. • Experiences heavy tourism trade and seasonal workforce. • Manages 440 km of River Murray frontage with significant costs (more than any other Council), 3,383 km of roads, 28 CWMS, landfill site, 10 waste transfer stations, four offices and three depots. • Council experienced the 2022/23 River Murray Flood – one of SA's worst floods and SA's second largest natural disaster, as well as being in Drought since 2023. Both have significant ongoing impacts on the Council and community. • Council has a large geographic area and asset base with a small rate base. • Superannuation should be mandatory.
Coorong District Council	• Councillors are expected to maintain knowledge of legislation, review extensive documentation and represent communities across a large regional area. • Increase the Allowances to recognise that Councillors must take unpaid time away from their work or business to be Councillors. • Allowances and the Travel Time Allowance should reflect all the factors of representing a large regional council including the time and distance spent travelling, mixed road networks, current fuel prices and number of meetings. While Coorong District Council utilises online meetings for workshops and committee meetings, Councillors must attend Ordinary & Special Council meetings in person – 2 to 4 trips a month to the Principal Office or Rural Centres which for Councillors can be 100 km from their home. • Review the Deputy Mayor's Allowance to recognise the increased expectations of the role, duties to mentor Councillors and remove limitation that the Deputy Mayor must act as Mayor for at least a month to receive higher allowance. • Wage Price Index (Adelaide) is a more appropriate measure for the annual indexation of Allowances. • Institute biannual reviews of the Allowances so they reflect external political and economic influences. • Council is South Australia's largest rural council, with a small population base, an economy dominated by agriculture, and 1,519 km of unsealed roads.
City of Charles Sturt	• Councillors undertake decision-making across a wide range of complex council functions including finance, infrastructure, environment, health, waste and economic development. • Current Council Group is appropriate as are Council Groupings overall.

Submitter	Issues Raised
	• Increases by CPI are appropriate, but if the Council's population continues to grow, the Allowances may be insufficient to support Councillor's increased community engagement. • Council will continue to experience significant population growth (9.42% from 2026-2036 and 19% beyond 2030 due to known development sites, urban renewal and infill) and diversity. • Challenges include housing affordability, social inclusion in culturally diverse community, an ageing population, creating local economic development and employment opportunities. • Visitors and commuters increase pressure on infrastructure, amenities and services. • Council manages flooding, heat, coastal resilience, stormwater, waste and biodiversity risks. • Diverse services require Councillors to understand infrastructure, finance, health, environmental management and economic development.
City of West Torrens	• Councillors undertake governance, strategic oversight, financial stewardship, infrastructure planning and community representation functions in a complex metropolitan environment in a Council with a billion-dollar property profile as well as SA's largest flood prevention project. • Increase allowances to reflect interstate comparators. • Refine the grouping methodology to better recognise governance complexity, major infrastructure and transient populations e.g. the 30-40,000 workers the city serves daily plus visitors. • Greater recognition should be given to financial oversight, growth pressures, strategic infrastructure projects, community engagement initiatives and community diversity. • Allowance structure should reflect the increased workload of all Committee members. • Recognition should be given to complexity created by being home of the Adelaide International Airport. • Councillor complexity increased due to significant development activity, urban infill, home to State Assets including Torrens to Darlington Project, Brown Hill Keswick Creek Flood Mitigation Project. • Superannuation should be paid on allowances.
Cr Harvey Jones	• Align Council Groupings with those applied to Councils for the CEO Remuneration Framework.
Cr Jo Harvey	• Councillors make substantial decisions which impact the community and carry significant responsibility, but Councillors are not treated consistently with Council employees for protections or entitlements. • Benchmark allowances against other jurisdictions. • Superannuation should be paid on the allowances. • Clarify application of WHS protections, the insurance and legal status of Councillors, and the absence of employment related protections.
Cr Di Wilkins	• Councillor role is increasingly demanding and involves liaison between residents and council, especially on planning and neighbourhood issues.

Submitter	Issues Raised
	• Recognise the role as increasingly close to a full-time commitment. • Pay superannuation on allowances as they are taxable income. • Extend WHS protections to Councillors. • Low value of the allowances, lack of superannuation, and lack of WHS protections discourage young people from participating in Local Government.
Cr Patrick Maher	• Role requires substantial time that displaces paid work, with Councillors needing to engage deeply with the content and community to be effective. • Current allowance amounts do not reflect the hours, workload, responsibility or opportunity cost of the role and should be increased substantially. • Increase the Allowances to reduce barriers for younger and working-age candidates.
Cr Eleanor Freeman	• Role is effectively full-time when meetings, preparation, briefings, training, stakeholder engagement, correspondence and constituent concerns are included. • Increase allowances to reflect actual workload. • Pay superannuation. • Increase allowances to improve accessibility of the role for younger people, women, carers and people without financial security.
Cr Peter Cornish	• Allowances should be at least doubled to recognise Councillors' civic responsibility for significant expenditure and assets and face increasing personal, governance (inc. personal liability under the Aged Care legislation) and behavioural risks. • Reform behavioural standards and Councillor obligations to address behavioural issues which are affecting attraction and retention.

42. On 8 July 2026 the Tribunal met with the ALGWA SA, the LGA and the Mayor of the Mid Murray Council. The Tribunal has taken all the information provided to it into account.

CONSIDERATION

43. The relevant legislative provisions which set out the strict criteria the Tribunal is permitted to consider when determining the Allowances for Councillors are set out below. There are slightly different factors for Councillors for the City of Adelaide and Councillors for all other Councils. Accordingly, these legislative provisions are set out separately.

Councillors for the City of Adelaide

44. When determining Allowances for Councillors for the City of Adelaide section 24(3) of the City of Adelaide Act requires that the Tribunal must have regard to the following factors:

> (a) the role of members of the Council as members of the Council's governing body and as representatives of their area;
>
> (b) the size, population and revenue of the Council, and any relevant economic and social factors in the council area;
>
> (c) the fact that an allowance under this section is not intended to amount to a salary for a member;

(d) the fact that an allowance under this section should reflect the nature of a member's office;

(e) the provisions of this Act providing for the reimbursement of expenses of members.

45. When considering the role of a Councillor for the City of Adelaide, the Tribunal is required to have regard to the role description provided by section 22 of the City of Adelaide Act:

(1) The role of a member of the Council is—

(a) as a member of the governing body of the Council—

(i) to act with integrity; and

(ii) to ensure positive and constructive working relationships within the Council; and

(iii) to recognise and support the role of the Lord Mayor under the Act; and

(iv) to develop skills relevant to the role of a member of the Council and the functions of the Council as a body; and

(v) to participate in the deliberations and activities of the Council; and

(vi) to provide community leadership and guidance to the City of Adelaide community and to participate in achieving a vision for the desired future of the City through the formulation of strategic plans and policies; and

(vii) to keep the Council's goals and policies under review to ensure that they are appropriate and effective; and

(viii) to keep the Council's resource allocation, expenditure and activities, and the efficiency and effectiveness of its service delivery, under review; and

(ix) to participate in the oversight of the chief executive officer's performance under the Council's contract with the chief executive officer; and

(x) to serve the overall public interest of the City of Adelaide; and

(b) as a person elected to the Council—to represent the interests of residents and ratepayers of the Council and to facilitate communication between the community and the Council.

(2) The Lord Mayor may authorise another member of the Council to act in place of, or to represent, the Lord Mayor in the performance of a particular function.

(3) An authorisation under subsection (2) cannot derogate from the role of a Deputy Lord Mayor under the *Local Government Act 1999*.

(4) A member of the Council has no direct authority over an employee of the Council with respect to the way in which the employee performs his or her duties.

Councillors, other than those for the City of Adelaide

46. When determining Allowances for Councillors of all Councils except the City of Adelaide, section 76(3) of the LG Act requires the Tribunal to have regard to the following factors:

> (a) the role of members of council as members of the council's governing body and as representatives of their area;
>
> (b) the size, population and revenue of the council, and any relevant economic, social, demographic and regional factors in the council area;
>
> (ba) the ratio of members to ratepayers;
>
> (c) the fact that an allowance under this section is not intended to amount to a salary for a member;
>
> (d) the fact that an allowance under this section should reflect the nature of a member's office;
>
> (e) the provisions of this Act providing for the reimbursement of expenses of members.

47. Section 76(3) of the LG Act requires that the Tribunal also have regard to the role description of a Councillor in section 59 of the LG Act:

> (1) The role of a member of a council is—
>
> (a) as a member of the governing body of the council—
>
> (i) to act with integrity; and
>
> (ii) to ensure positive and constructive working relationships within the council; and
>
> (iii) to recognise and support the role of the principal member under the Act; and
>
> (iv) to develop skills relevant to the role of a member of the council and the functions of the council as a body; and
>
> (v) to participate in the deliberations and activities of the council; and
>
> (vi) to keep the council's objectives and policies under review to ensure that they are appropriate and effective; and
>
> (vii) to keep the council's resource allocation, expenditure and activities, and the efficiency and effectiveness of its service delivery, under review; and
>
> (viii) to ensure, as far as is practicable, that the principles set out in section 8 are observed; and
>
> (ix) to participate in the oversight of the chief executive officer's performance under the council's contract with the chief executive officer; and
>
> (x) to serve the overall public interest; and
>
> (b) as a person elected to the council—to represent the interests of residents and ratepayers of the council, to provide community leadership and guidance, and to facilitate communication between the community and the council.
>
> (2) A member of a council may, with the principal member's authorisation, act in place of, or represent, the principal member.

(3) A member of a council has no direct authority over an employee of the council with respect to the way in which the employee performs his or her duties.

48. The Tribunal is also required to consider section 8 of the LG Act, which sets out the principles a Council must uphold and promote when performing its roles and functions:

(a) provide open, responsive and accountable government;

(b) be responsive to the needs, interests and aspirations of individuals and groups within its community;

(c) participate with other councils, and with State and national governments, in setting public policy and achieving regional, State and national objectives;

(d) give due weight, in all its plans, policies and activities, to regional, State and national objectives and strategies concerning the economic, social, physical and environmental development and management of the community;

(e) seek to co-ordinate with State and national government in the planning and delivery of services in which those governments have an interest;

(ea) seek to collaborate, form partnerships and share resources with other councils and regional bodies for the purposes of delivering cost-effective services (while avoiding cost-shifting among councils), integrated planning, maintaining local representation of communities and facilitating community benefit;

(f) seek to facilitate sustainable development and the protection of the environment and to ensure a proper balance within its community between economic, social, environmental and cultural considerations;

(g) manage its operations and affairs in a manner that emphasises the importance of service to the community;

(h) seek to ensure that council resources are used fairly, effectively and efficiently and council services, facilities and programs are provided effectively and efficiently;

(i) seek to provide services, facilities and programs that are adequate and appropriate and seek to ensure equitable access to its services, facilities and programs;

(ia) seek to balance the provision of services, facilities and programs with the financial impact of the provision of those services, facilities and programs on ratepayers;

(j) achieve and maintain standards of good public administration;

(k) ensure the sustainability of the council's long-term financial performance and position.

Council Groups

49. The Tribunal first determined the Council Groups in 2010. These Council Groups were determined based on population, total operating revenue and the number of electors per Councillor.[2]

50. In 2014 the Tribunal amended the Council Groups to increase their number from 5 to 7. This occurred by splitting Group 1 into Groups 1A and 1B in recognition of the larger

[2] Remuneration Tribunal – Report Relating to Determination 6 of 2010 [6.5.2].

income, expenditure and populations of Group 1A Councils. The Tribunal also allocated the City of Adelaide to its own Council Group.[3]

51. The Tribunal last reviewed the Council Groups in 2022 which are set out below alongside the Allowance amounts applying from November 2025:

Council Group	November 2025 Allowance Amounts
City of Adelaide	$32,110
Group 1 A	$28,916
Group 1B	$25,547
Group 2	$21,386
Group 3	$17,213
Group 4	$12,260
Group 5	$8,049

52. In addition, separate allowances apply to travel time, the Presiding Members of Committees and the Lord Mayor of the City of Adelaide. Proportionate payments apply for Mayors, Deputy Mayors, the Deputy Lord Mayor of the City of Adelaide and Presiding Members of Prescribed Committees.

53. In Report 2 of 2022 the Tribunal noted that the existing approach to grouping Councils failed to appropriately recognise the relative complexity of Councils compared to each other and the extent to which a change made to one Council's allocation within the Council Groups was likely to create anomalies with respect to the grouping of other Councils.

54. In this review, the Tribunal has determined a new Council Grouping model which seeks to appropriately recognise the relative complexity of Councils compared to each other. This is discussed later in the Report.

55. In Report 2 of 2022, the Tribunal forecast its expectation that this review would be evidence based and suggested that the sector consider an allowance setting approach based on a standard allowance for a "standard" or "benchmark" Council, with specific additions or deductions for all other Councils to recognise each of the criteria in section 76(3) of the LG Act[4].

56. The Tribunal indicated that it would consider whether this benchmarking approach would more fairly recognise the impact of the statutory criteria and encourage Councils to review the way in which they operate.[5] Having considered this approach, the Tribunal was unable to establish clear measures to fairly determine a Benchmark Council and then distinguish between Councils.

Grouping of Councils

57. It is neither practical, nor desirable that the Tribunal consider each Council individually to establish appropriate allowances. The Tribunal is not satisfied that the current grouping arrangement operates fairly in that the distinction between Councils in different groups does not adequately reflect similarities and differences in Councillor roles, demands and expectations.

58. The Tribunal has considered a broad range of Council grouping options, including that which was developed and adopted for the Local Government CEOs Remuneration

[3] Remuneration Tribunal – Report Relating to Determination 7 of 2014, 4.
[4] Remuneration Tribunal – Report Relating to Determination 2 of 2022 [32].
[5] Remuneration Tribunal – Report Relating to Determination 2 of 2022 [32].

Framework which sets the minimum and maximum remuneration for Local Government CEOs (**Council CEO Grouping Model**).[6]

59. The Tribunal's approach to the Council CEO Grouping Model was explained extensively in Report 3 of 2025 and Report 4 of 2026.

60. The Tribunal concluded that the Council CEO Grouping Model was not appropriate for grouping Councils for the purpose of determining councillor allowances as there are fundamental differences between the roles and responsibilities of Councillors and Local Government CEOs.

61. The Council CEO Grouping Model used the most recently available Local Government Grants Commission Total Operating Income (**TOI**) data as the primary determinant of a grouping, with four modifying factors. The Tribunal considers that the following factors used in the Council CEO Grouping Model are not as useful as other factors when considering the grouping of Councils for councillor allowances:

    a. Distance from Adelaide because Councillors generally come from within the Council area they are elected to represent. The legislation also provides for travel related reimbursements and Councillors are compensated for travel time through the Travel Time Allowance; and

    b. Population dispersion within the Council. The Travel Time Allowance is intended to expressly address the issue of dispersion by compensating for Councillor time spent travelling within their Council.

62. A further distinction from the Council CEO Grouping Model approach is that the current councillor allowances do not have any element of a market assessment, as they are the product of Determinations made by the Tribunal.

63. Conversely, the approach that the Tribunal has adopted in this review, with respect to councillor allowances, cannot be universally applied to the Local Government CEOs Remuneration Framework set out in Report 4 of 2026. The Tribunal's approaches in each Determination reflect and accept the fundamental differences between the role and responsibilities of Councillors and Chief Executive Officers.

64. Finally, the Tribunal has determined that the relatively small monetary values applicable to councillor allowances do not lend themselves to a more complex grouping structure for Councils like that adopted for the Local Government CEOs and instead encourage a more compact grouping arrangement.

65. The Tribunal considered adopting an allowance structure that provided for an attendance fee structure, where Councillors would be paid for each meeting attended. It did not adopt this approach and retained the annual allowances because the role of a Councillor requires time commitments which extend beyond meeting attendances.

66. The Tribunal also considered adopting minimum and maximum allowance ranges for each Council Group which would allow each Council to determine on their own assessment, the appropriate Councillor Allowance amount. This approach reflects the schemes operating in Western Australia and New South Wales and recognises the inherent uncertainty in specifying exact allowance amounts. It would give Councils the autonomy to consider their unique circumstances.

[6] For a detailed discussion of the Council CEO Grouping Model see Remuneration Tribunal – Report Relating to Determination 3 of 2025 and Remuneration Tribunal – Report Relating to Determination 4 of 2026.

67. However, this approach was not adopted because there were no submissions made in support of it and the Tribunal understands that individual Councils may not be able to agree on an amount within the range. The Tribunal suggests that this approach be given consideration as part of a future review.

68. There is a consistent core proficiency, including legislative and governance responsibilities, required for all Councillors to deal with the complexity and demands of being a Councillor, which is similar for all Councils.

69. The Tribunal has concluded that all Councillors must meet this base level of proficiency and responsibilities. The size of the respective Council's TOI represents the most appropriate indicator of the progressive complexity of these duties. These complexities become apparent in the content, and size of the activities of Councils, the diversity of issues Councillors must address, the ratio of ratepayers to Councillors and the physical attributes of Councils.

70. Abnormal growth and socio-economic impediments also appear to the Tribunal to make the role of Councillors more complex.

71. Having considered those common and distinguishing features of Councillor roles, as well as the relatively small monetary amounts involved, the Tribunal has determined to reduce the number of Council Groups to six including City of Adelaide.

72. The Tribunal has retained the City of Adelaide as a separate group because it has sufficient differences to other Councils that include, but are not limited to, its ratepayer profile, its custodianship of State assets and the extent to which some of its functions are so closely entwined with those of the State Government. This broad range of functions which have State-wide impacts include funding responsibilities, public access obligations and asset management roles and mean that, while behavioural expectations are consistent, the demands on Councillors for the City of Adelaide differ from Councillors of other Councils.

73. As discussed above, the existing Council Groups were determined by reference to population, revenue and electors per Councillor. The Tribunal has concluded that these factors by themselves do not adequately recognise the workload or demands placed on Councillors.

74. The Tribunal has adopted the position that TOI represents the most consistent metric for consideration of the complexity of Councillor roles and the demands placed on them. To recognise annual fluctuations and the four yearly review cycle of councillor allowances prescribed by the legislation, a four-year average of TOI[7] has been adopted (**Average TOI**).

[7] South Australian Local Government Grants Commission, *2024–25 Database Reports* (Report 2, August 2026 'Sources of Operating Income by Council for 2024-25 Financial Year' <https://www.dhud.sa.gov.au/our-department/local-govt/grants-commission/publications>; South Australian Local Government Grants Commission, 2023–24 Database Reports (Report 2, August 2025 'Sources of Operating Income by Council for 2023-24 Financial Year' <https://www.dhud.sa.gov.au/our-department/local-govt/grants-commission/publications>; South Australian Local Government Grants Commission, 2022–23 Database Reports (Report 2, August 2024 'Sources of Operating Income by Council for 2022-23 Financial Year' <https://www.dhud.sa.gov.au/our-department/local-govt/grants-commission/publications>; and South Australian Local Government Grants Commission, 2021–22 Database Reports (Report 2, August 2023 'Sources of Operating Income by Council for 2021-22 Financial Year' <https://www.dhud.sa.gov.au/our-department/local-govt/grants-commission/publications>.

75. The Average TOI has been complemented by consideration of the following factors:

    a. Ratio of ratepayers to Councillors may be a factor that potentially impacts on the demands on Councillors, particularly for Councils where each Councillor represents a comparatively high number of ratepayers;

    b. The Tribunal recognises that population growth, particularly in areas anticipating significant new housing developments with new infrastructure needs, can place significant additional demand on Councillors and may increase the complexity of their role;

    c. Socio-economic considerations are also relevant to the complexity of the Councillor role because Councils with low socio-economic circumstances may require Councillors to provide oversight of the delivery of community services with reduced financial resources in circumstances where community expectations for support are difficult to meet; and

    d. Council asset levels are also a relevant consideration to the complexity of the Councillor role because Councillors are the custodians of these assets. The more extensive the asset base, the likely greater the demands on Councillors. The Tribunal has recognised the inherent limitations of this metric because of uncertainty over asset planning decisions as well as recognition that asset development is not realistically available to some Councils because of factors outside of their control.

76. The consideration of the Council Groups has been undertaken using each Council's Average TOI in conjunction with the following potentially modifying criteria:

    a. The ratio of Councillors to ratepayers;[8]
    b. Projected Population Growth from 2021 to 2031;[9]
    c. Socio-Economic Indexes for Areas (**SEIFA Index**);[10] and
    d. The value of Council assets.[11]

77. The approach to ranking Projected Population Growth and the SEIFA Index was consistent with the approach adopted for the Council CEO Grouping Model and is explained in Report 3 of 2025.[12]

78. Where a Council is close to a Council Group boundary, based on the thresholds explained below, the potential for these modifying criteria, to shift an individual Council into the adjacent higher Council Group has been considered.

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[8] The ratio of Councillors to ratepayers was calculated using the number of Councillors (including directly elected Mayors) that will apply from the conclusion of the Deferred Local Government Elections. Electoral Commission of South Australia, 'Local Government Election Results' (Web Page) <https://result.ecsa.sa.gov.au/lgeresults>; Electoral Commission of South Australia, 'Council Boundaries' (Web Page) <https://www.ecsa.sa.gov.au/electoral-districts/council-boundaries>; Electoral Commission of South Australia, 'Bi-Annual Enrolment Statistics by Council' (Statistics, 27 February 2026) <https://www.ecsa.sa.gov.au/enrolment/enrolment-statistics>.

[9] Annualised projected population growth from 2021 to 2031 based on Department of Planning, Transport and Infrastructure, *Population Projections for South Australian Local Government Areas, Medium Series 2021-41* (January 2024).

[10] Australian Bureau of Statistics, *Socio-Economic Indexes for Areas (SEIFA), Australia, 2021* (Catalogue No 2033.0, 27 April 2023) <https://www.abs.gov.au>.

[11] South Australian Local Government Grants Commission, *2024–25 Database Reports* (Report, August 2026 'Report 5: Summary Balance Sheet Information' <https://www.dhud.sa.gov.au/our-department/local-govt/grants-commission/publications>.

[12] For a detailed discussion of approach to ranking Projected Population Growth and SEIFA see Remuneration Tribunal – Report Relating to Determination 3 of 2025 [90], [101]-[104].

79. The approach set out below excludes the Average TOI for the City of Adelaide and the Municipal Council of Roxby Downs.

80. Due to its unique governance structure, the Municipal Council of Roxby Downs remains excluded from this Determination.

81. By adopting this approach, the Tribunal has established six revised Council Groups for Councillor Allowances which it considers best recognise the inherent similarities in Councillor roles for these groups of Councils, together with recognition of individual characteristics that impact on the role and functioning of them as Councillors.

82. The adoption of this approach has implications for a small number of Councils when the quantum of the allowances is considered.

83. The approach adopted by the Tribunal has not reduced the quantum of any Councillor allowances.

84. The Council Groups comprise:

Council Group	Thresholds for Council Groups
A	City of Adelaide
B	Councils with an Average TOI that is equal to or greater than $61 million but may include other Councils following the consideration of the modifying criteria
C	Councils with an Average TOI that is equal to or greater than $30 million, but less than $61 million but may include other Councils following the consideration of the modifying criteria
D	Councils with an Average TOI that is equal to or greater than $20 million, but less than $30 million but may include other Councils following the consideration of the modifying criteria
E	Councils with an Average TOI that is equal to or greater than $10 million but less than $20 million but may include other Councils following the consideration of the modifying criteria
F	Councils with an Average TOI that is less than $10 million but may include other Councils following the consideration of the modifying criteria

85. The Councils in each Council Group are listed in Appendix 1 of the Determination which accompanies this Report.

Quantum of Allowances

86. The Tribunal notes that the quantum of councillor allowances is generally a relatively small component of Council expenditure. Councillor allowances average less than 0.5% of employee expenditures across the local government sector and are under 5% at their maximum. The Tribunal's own conclusions and multiple submissions put to it indicate that a failure to attract and retain a diverse, competent and committed cohort of Councillors jeopardises the operation of any Council.

87. The Tribunal has concluded that the roles of Councillors have become more complex, demanding and visible since the 2022 Allowances were determined. It has also recognised

that the lower allowance amounts provided for by the Determinations may deter sustainable participation and diversity of involvement in local government.

88. The legislative criteria permit the Tribunal to consider the revenue of Councils as well as any relevant economic factors. Accordingly, the Tribunal has taken account of the financial and economic context in which Councils operate. It notes that any significant increase in allowances may impose additional costs on local communities, as Councils may need to recover the amounts through higher revenues, particularly where Councils are already operating at a deficit or with only marginal operating surpluses.

89. This consideration is most acute for smaller Councils, where the cost of administration can appear disproportionate to income and overall financial capacity. The Tribunal has therefore sought to balance appropriate recognition of the increased complexity of Councillor roles with the financial constraints under which those Councils operate.

90. If not for those constraints, the Tribunal would have considered substantially higher allowances for the lower Council Groups and a further reduction in the number of groups. Progression towards that approach may be considered in a future review.

91. While smaller and medium Councils do not have the inherent complexity of larger Councils, they still require significant Councillor time and expertise and often involve complex localised issues. The Tribunal considers it important that participation in these Councils is not discouraged by allowance amounts that fail to recognise the demands of the role.

92. The responsibilities of Councillors are broadly comparable across Councils, although their scale and context differ.

93. The Tribunal has concluded that increased demands, complexity and expectations on Councillors warrant allowance increases beyond inflationary movements, particularly for smaller and medium Councils. The lower amounts provided for in the 2022 Allowances no longer adequately recognise the baseline functions required of all Councillors under section 59 of the LG Act and section 22 of the City of Adelaide Act.

94. For the smaller Councils particularly, the Tribunal has determined that the appropriate allowance amounts require significant increases on what is currently a very low monetary amount.

95. The Tribunal has concluded that the allowance amounts for larger Councils, including the City of Adelaide, are progressively closer to appropriate levels and has applied proportionally smaller increases for these Councils.

96. In reaching its conclusions as to the quantum of the allowances, the Tribunal has considered the South Australian Government Boards and Committees Remuneration Framework. Given the substantial discretionary nature of local government participation, the Tribunal has not used the rates in that framework.

97. The Tribunal has reviewed the comparative arrangements and applicable allowances in other States and Territories. It considers Western Australia and New South Wales to be the most relevant comparator jurisdictions. While the role of local government elected members is broadly similar in all Australian jurisdictions, comparisons of allowance rates are of limited value because the legislative arrangements underpinning remuneration and duties differ substantially. Some jurisdictions treat local government elected member payments as allowances while others treat them as full-time wages, and the scope of responsibilities and personal liabilities also varies. These differences produce materially different remuneration outcomes.

98. The Tribunal has considered the submissions which sought a range of other allowances for professional development, accommodation and travel, attending and participating in Council briefings as well as additional loadings for certain committee memberships. The increased allowance amounts are intended to address these submissions.

99. Whilst the approach adopted by the Tribunal has provided for significant increases in historical terms for some Councils, the Tribunal has maintained its long-held position that the allowances cannot assume the character of remuneration and that there is a substantial component of discretionary time commitment inherent in undertaking the Councillor function.

100. The annual allowance amounts applicable from the conclusion of the Deferred Local Government Elections to each Council Group are as follows (**Annual Councillor Allowance**):

Council Group	Annual Councillor Allowance Amount
A	$34,394
B	$32,072
C	$25,242
D	$20,902
E	$16,751
F	$13,371

District Council of Coober Pedy

101. The District Council of Coober Pedy was placed into administration pursuant to the LG Act in 2019. It does not currently have an elected governing body.

102. In this review, the Tribunal has considered the circumstances of the District Council of Coober Pedy and the Administrators' intention to return the Council to elected representation in the future.

103. However, the Tribunal recognises that the Council Group and Allowance Amount determined in this review may not be appropriate for the District Council of Coober Pedy as it transitions out of administration. Accordingly, the Council may apply for a differential determination to address its unique circumstances.

Travel Time Allowance

104. The Tribunal has decided to continue to treat travel time as a separate issue because of the significant variability in travel time both between and within Council areas.

105. For clarity, the Tribunal notes that travel expenses for Councillors are separately covered by section 77 of the LG Act and regulation 5 of the *Local Government (Members Allowances and Benefits) Regulations 2025* (SA) as well as section 25 of the City of Adelaide Act and regulation 5 of the *City of Adelaide (Members Allowances and Benefits) Regulations 2025* (SA).

106. These provide for Councillors to be reimbursed for Council and duty related travel expenses. The Tribunal has noted the submissions that some Councillors have had

issues with these reimbursements. However, these reimbursements are outside the Tribunal's jurisdiction.

107. In their submissions, the ALGWA SA asserted that travel time for regional Councillors is not recognised within the Allowances determined by the Tribunal.

108. Since at least Report and Determination 6 of 2010, the Tribunal has expressly recognised the travel burden on non-metropolitan Councillors and has recognised travel time through the Travel Time Allowance.

109. Similarly, the Tribunal has excluded Mayors from receiving the Travel Time Allowance since at least 2010 because the Tribunal has been satisfied that the additional payments made to them covered their travel time.[13]

110. Currently, there is insufficient information regarding the impact of travel time on Mayors and Deputy Mayors for the Tribunal to change the scope of the Travel Time Allowance. The Tribunal invites Councils to address this issue at the next review.

111. The Travel Time Allowance is payable to Councillors in addition to any reimbursement of travel expenses they receive from the Council.

112. In Report and Determination 6 of 2018 the Tribunal reviewed the Travel Time Allowance and expanded it. The expanded terms with the November 2025 Allowance amounts are:[14]

    a. An allowance of $[508] per annum will be payable to Councillors, excluding Mayors, whose usual place of residence is within the relevant council area and is located at least 30 km but less than 50 km from that Council's principal office, via the most direct road route.

    b. An allowance of $[867] per annum will be payable to Councillors, excluding Mayors, whose usual place of residence is within the relevant council area and is located at least 50 km but less than 75 km from that Council's principal office, via the most direct road route.

    c. An allowance of $[1,300] per annum will be payable to Councillors, excluding Mayors, whose usual place of residence is within the relevant council area and is located at least 75 km but less than 100 km from that Council's principal office, via the most direct road route.

    d. An allowance of $[1,845] per annum will be payable to Councillors, excluding Mayors, whose usual place of residence is within the relevant council area and is located 100 km or more from that Council's principal office, via the most direct road route.

113. The Tribunal has noted the range of submissions on this issue but is satisfied that the general approach remains appropriate. It recognises that its approach means that Councillors of metropolitan Councils remain ineligible for the Travel Time Allowance.

114. The Tribunal has determined that the eligibility requirements of the Travel Time Allowance will remain unchanged and applies to Councillors of the Non-Metropolitan Councils listed in Appendix 2 of the Determination which accompanies this Report.

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[13] Remuneration Tribunal – Report relating to Determination 6 of 2010 [11.6].

[14] Updated to reflect legislative changes by replacing "principal members" with "Mayors" and "council members" with "Councillors" for consistency with this Report.

115. The Tribunal has further determined to increase the Travel Time Allowance to the following amounts:

Distance Qualification	Annual Travel Time Allowance Amount
At least 30 km but less than 50 km	$539
At least 50 km but less than 75 km	$920
At least 75 km but less than 100 km	$1,380
100 km or more	$1,957

Mayors, Deputy Mayors and Presiding Members of Prescribed Committees

116. The Tribunal received limited and sometimes conflicting submissions with respect to allowance arrangements applicable to Mayors, Deputy Mayors and Presiding Members of Prescribed Committees.

117. The Tribunal has noted the submissions that argue for higher allowance amounts for Mayors and Deputy Mayors because of greater statutory, leadership, conduct management, advocacy and representational responsibilities.

118. Having reviewed those submissions, the Tribunal has determined that the existing multipliers applicable to Mayors, Deputy Mayors and Presiding Members of Prescribed Committees[15] remain appropriate.

119. The multipliers for each role are:

a. Mayor: four times the Annual Councillor Allowance for that Council;
b. Deputy Mayor: 1.25 times the Annual Councillor Allowance for that Council; and
c. Presiding Members of Prescribed Committees: 1.25 times the Annual Councillor Allowance for that Council.

120. The Tribunal has maintained the eligibility requirements for the Mayoral Allowance, Deputy Mayoral Allowance and the allowance for Presiding Members of Prescribed Committees.

121. A Councillor is not eligible to receive more than one these allowances and will receive the highest allowance applicable to them. For example, a Mayor who is also the Presiding Member of a Prescribed Committee will only receive the Mayoral Allowance.

Presiding Member of a Committee

122. Limited information about changes in the demands on the Presiding Members of Committees is available to the Tribunal. Accordingly, the Tribunal has adjusted the Presiding Member of a Committee Allowance amounts to recognise the new Council Groups and anticipated inflationary movements.

123. The Tribunal is concerned that the current maximum annual allowance for the Presiding Member of a Committee appears to act as a disincentive for Presiding Members to

[15] Since Determinations 6 and 7 of 2014 the Tribunal has defined Prescribed Committees to be the Audit, Chief Executive Officer Performance Review, Corporate Services, Finance, Governance, Infrastructure and Works, Risk Management, and Strategic Planning and Development Committees.

remain in those roles for more than six months. To address this concern, the Tribunal has increased the maximum annual allowance amount accordingly.

124. The Tribunal invites more extensive submissions on this issue when the next review is undertaken.

125. Having considered the new Council Groups, the Tribunal has determined the following allowances applicable to the Presiding Member of a Committee:

Council Group	Presiding Member of a Committee Allowance Amount
A	$368 per meeting to an aggregate maximum of $3,680 per annum
B	$303 per meeting to an aggregate maximum of $3,030 per annum
C	$223 per meeting to an aggregate maximum of $2,230 per annum
D	$223 per meeting to an aggregate maximum of $2,230 per annum
E & F	$146 per meeting to an aggregate maximum of $1,460 per annum

126. These allowances are payable per meeting, up to the maximum annual amount specified for the relevant Council Group.

127. The Tribunal has maintained the eligibility requirements for the Presiding Member of a Committee Allowance. Councillors cannot receive the Presiding Member of a Committee Allowance in addition to the allowance for a Mayor, Deputy Mayor or Presiding Member of a Prescribed Committee.

Relieving arrangements for Councillors acting as Mayor, Presiding Member of a Prescribed Committee, or Presiding Member of a Committee

128. The Tribunal has retained the current arrangements for relieving roles for Mayor, Presiding Members of Prescribed Committees and Presiding Member of a Committee.

129. Where the Deputy Mayor of a Council acts as Mayor for one month or more, they will be paid the Mayoral Allowance for the entirety of the time they undertake those expanded duties.

130. Where a Deputy Presiding Member of a Prescribed Committee acts as the Presiding Member of that committee for one month or more, they will be paid the allowance for Presiding Members of Prescribed Committees for the entirety of the time they undertake those expanded duties.

131. Where a Deputy Presiding Member of a Committee acts as Presiding Member of that Committee for one month or more, they will be paid the Presiding Member of a Committee Allowance for the entirety of the time they undertake those expanded duties.

132. However, where the Councillor acting in the role would ordinarily receive a higher allowance amount, they will not receive the allowance applicable to the acting duties.

133. These acting arrangements do not apply to the Lord Mayor and Deputy Lord Mayor of the City of Adelaide.

The Lord Mayor and Deputy Lord Mayor of the City of Adelaide

134. The Tribunal recognises the unique role of the Lord Mayor of the City of Adelaide. It has reviewed payments applicable to the Lord Mayors of other Capital Cities and the functions undertaken in the context of the legislative criteria.

135. The Tribunal has determined that the allowance applicable to the Lord Mayor of the City of Adelaide should increase in line with the increase to Councillors for the City of Adelaide to $233,506 per annum.

136. The Tribunal has determined to maintain the current multiplier for the Deputy Lord Mayor of the City of Adelaide, being 1.5 times the annual allowance for Councillors of the City of Adelaide.

137. No submissions were received about whether to extend the acting arrangements principles to the Deputy Lord Mayor acting as the Lord Mayor of the City of Adelaide. Accordingly, the Tribunal has not made any changes. This matter may be considered at the next review if relevant submissions are received.

Major Emergency and Disaster Allowance

138. The Tribunal has noted submissions relating to emergency circumstances and recognises that, where a major emergency or disaster declaration has been made covering a Council area, the demands on Mayors may be significantly increased.

139. Accordingly, the Tribunal is considering establishing a Major Emergency and Disaster Allowance which is payable to the Mayor of a Council directly impacted by a Major Emergency[16] or a Disaster[17] declaration pursuant to the *Emergency Management Act 2004* (SA) (**Emergency Management Act**).

140. Before determining a position on this issue, the Tribunal is inviting submissions and information on the following:

    a. The impact and effect on Councils and Mayors of different forms of declarations made under the Emergency Management Act;

    b. The impact of different types of major emergencies in terms of their impact on Councils and Mayors; and

    c. The impact and effect of additional demands on Mayors if the major disaster or emergency extends over a significant time.

141. The Tribunal invites submissions on the overall principle of whether there should be such an additional payment, together with the considerations listed above within six weeks from the date of this Report.

Superannuation

142. The LGA, some Councils and Councillors, as well as ALGWA SA have requested that the Tribunal address superannuation for Councillors.

143. On 11 June 2026, the Tribunal wrote to the LGA confirming the Tribunal's position that since at least 2014, it did not have the jurisdiction to make a determination providing for superannuation payments or including a superannuation benefit within the allowance amount.

[16] *Emergency Management Act 2004* (SA) s 23.
[17] *Emergency Management Act 2004* (SA) s 24.

144. The Tribunal reminded the LGA that in 2010, the LGA had provided the Tribunal with legal advice which indicated that each Council may resolve to become an "eligible governing body"[18] which would establish an entitlement to superannuation for that Council's Councillors. The Tribunal invited the LGA to review its position and make further submissions.

145. The LGA agreed with the Tribunal's assessment that its jurisdiction does not permit a determination prescribing superannuation.

146. The LGA also acknowledged that each Council could resolve to become an "eligible local governing body" but advised that it was unlikely that there would be a consistent approach to this issue within the local government sector. The LGA requested that the Tribunal advocate for legislative changes towards a nationally consistent approach to the recognition of superannuation for Councillors.

147. The Tribunal recognises that the request for superannuation entitlements for Councillors is not universal. As superannuation is not within its jurisdiction, the Tribunal has not expressed a position on the superannuation issue.

Other issues and Submissions

148. Throughout this review, the Tribunal has received submissions seeking determinations on topics which fall outside the Tribunal's jurisdiction.

149. For the avoidance of doubt, the Tribunal does not have jurisdiction to make determinations which would address the work health and safety, insurance and employment protection issues raised in the submissions.

150. Further, the Tribunal does not have jurisdiction to vary the indices which apply to the automatic indexation of the Allowances or to vary the timing of its reviews of the Allowances. These matters are governed by the LG Act and City of Adelaide Act.

CONCLUSION

151. A Determination giving effect to this Report has been issued and will operate from the conclusion of the Deferred Local Government Elections.

152. While the Deferred Local Government Elections will not occur until April 2027, the early release of this Report and Determination may assist ratepayers to consider participating in the elections and may also assist Councils to assess commensurate cost increases.





Matthew O'Callaghan	Donny Walford	Mark Young
PRESIDENT	**MEMBER**	**MEMBER**

Dated: 18 September 2026

[18] *Taxation Administration Act 1953* (Cth) vol 3 sch 1 div 446.

Attachment 2

No. 6 of 2026

DETERMINATION OF THE REMUNERATION TRIBUNAL

2026 Review of Allowances for Elected Members of Adelaide City Council and Elected Members of Local Government Councils

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SCOPE OF DETERMINATION

1. The Remuneration Tribunal has jurisdiction under section 76 of the *Local Government Act 1999* (**LG Act**) and section 24 of the *City of Adelaide Act 1998* (**City of Adelaide Act**) to determine the allowance payable to elected members of Councils constituted under the LG Act and City of Adelaide Act.
2. This Determination applies to elected members of Councils constituted under the LG Act and the City of Adelaide Act, subject to the exclusions and qualifications set out below.
3. This Determination applies to the District Council of Coober Pedy. However, the District Council of Coober Pedy may apply to the Tribunal for a differential determination to address its unique circumstances as it transitions out of administration.
4. This Determination does not apply to the Municipal Council of Roxby Downs.

INTERPRETATION

5. In this Determination, unless the contrary appears:

   Annual Allowance Amount means the annual allowance amount for the relevant Council Group specified in clause 7.

   Committee means a committee established by the Council pursuant to section 41 of the LG Act.

   Council Group means the Council Group allocated to the relevant Council in Appendix 1.

   Councillor means a person appointed or elected as a member of a Council constituted under the LG Act or the City of Adelaide Act, other than the Lord Mayor of the City of Adelaide.

   Deferred Local Government Elections means the local government elections postponed from November 2026 to April 2027 by the *Local Government (Elections) (Periodic Elections) Amendment Act 2026* (SA).

   Distance Qualification means the distance, measured by the most direct road route, between an Eligible Councillor's usual place of residence and the Principal Office of the relevant Non-Metropolitan Council.

   Eligible Councillor means a Councillor of a Non-Metropolitan Council, other than a Mayor, whose usual place of residence is within the area of the relevant Non-Metropolitan Council.

   Non-Metropolitan Council means any of the Councils listed in Appendix 2.

Prescribed Committee means a committee that endures, irrespective of whether Council has assigned any particular work for the committee to perform, and assists the Council or provides advice to the Council in any of the following areas or any combination thereof:

- Audit
- Chief Executive Officer Performance Review
- Corporate Services
- Finance
- Governance
- Infrastructure and Works
- Risk Management
- Strategic Planning and Development

Presiding Member of a Committee Allowance means the allowance payable under clause 11 or Clause 20 to a Councillor who is the Presiding Member of a Committee.

Principal Office means the Principal Office of the relevant Non-Metropolitan Council pursuant to section 45 of the LG Act.

Travel Time Allowance means the annual allowance payable to an Eligible Councillor under clause 21.

ALLOWANCES

Councillors

6. The allowance payable to a Councillor is the Annual Allowance Amount for the Council Group allocated to the relevant Council in Appendix 1, subject to any higher, additional or alternative allowance payable under this Determination.
7. The Annual Allowance Amounts for each Council Group are as follows:

Council Group	Annual Allowance Amount
A	$34,394
B	$32,072
C	$25,242
D	$20,902
E	$16,751
F	$13,371

Mayors, Deputy Mayors, Presiding Members of Prescribed Committees and their Acting Arrangements

8. The annual allowance payable to a Councillor who holds a role specified in the following table is calculated by applying the relevant multiplier to the Annual Allowance Amount for the Council Group of the relevant Council:

Role	Multiplier
Mayor	4
Deputy Mayor	1.25
Presiding Member of one or more Prescribed Committees	1.25

9. An acting allowance is payable to a Councillor where an acting arrangement specified in the following table continues for a continuous period of at least one month. The allowance is payable for the whole period during which the duties of the acting role are undertaken and is calculated by reference to the allowance applicable to that acting role:

Acting arrangements	Acting role multiplier
Deputy Mayor undertaking the duties of the Mayor	Mayor
Deputy Presiding Member of a Prescribed Committee undertaking the duties of the Presiding Member of that Prescribed Committee	Presiding Member of a Prescribed Committee

10. The allowances under clauses 8 and 9 are not cumulative. If a Councillor holds more than one role to which clause 8 or clause 9 applies, the Councillor is entitled only to the highest applicable allowance.

Presiding Members of a Committee Allowance

11. The Presiding Member of a Committee Allowance is payable to a Councillor who is the Presiding Member of one or more Committees in accordance with the following table:

Council Group	Presiding Member of a Committee Allowance
A	$368 per meeting, up to a maximum of $3,680 per annum
B	$303 per meeting, up to a maximum of $3,030 per annum
C	$223 per meeting, up to a maximum of $2,230 per annum
D	$223 per meeting, up to a maximum of $2,230 per annum
E & F	$146 per meeting, up to a maximum of $1,460 per annum

12. For the avoidance of doubt, a Councillor is entitled to only one Presiding Member of a Committee Allowance, and only one applicable annual maximum, regardless of the number of Committees for which the Councillor is the Presiding Member.
13. The Presiding Member of a Committee Allowance is not payable to a Councillor who receives any higher allowance under this Determination, including an allowance as a Mayor, Deputy Mayor or Presiding Member of a Prescribed Committee.
14. If a Deputy Presiding Member of a Committee undertakes the duties of the Presiding Member of that Committee for a continuous period of at least one month, the Deputy Presiding Member is entitled, for the whole period during which those duties are undertaken, to the Presiding Member of a Committee Allowance specified in clause 11, unless the Councillor receives a higher allowance under this Determination.

City of Adelaide Allowances

15. The allowances in this section apply to Councillors who undertake the specified roles for the City of Adelaide. To the extent of any inconsistency between this section and clauses 6 to 14, this section prevails.

The Lord Mayor of the City of Adelaide

16. The allowance payable to the Lord Mayor of the City of Adelaide is $233,506 per annum.

Deputy Lord Mayor, Presiding Members of Prescribed Committees and Presiding Members of Committees

17. The annual allowance for the Deputy Lord Mayor will be equal to one and a half (1.5) times the Annual Allowance Amount for Council Group A.
18. The annual allowance for a Councillor (other than the Deputy Lord Mayor) who is the Presiding Member of a Prescribed Committee or more than one Prescribed Committees established by the Adelaide City Council will be equal to one and a quarter (1.25) times the Annual Allowance Amount for Council Group A. The level of allowance is payable at a maximum of 1.25 times only and does not multiply for each of the qualifying criteria.
19. An additional allowance in the form of a sitting fee is payable to a Councillor (other than the Deputy Lord Mayor or a Presiding Member of a Prescribed Committee) who is the Presiding Member of a Committee, that is not a Prescribed Committee, at the rate of allowance of $368 per meeting limited to an aggregate amount of allowance of $3,680 per annum. For the avoidance of doubt, a Councillor is entitled to only one Presiding Member of a Committee Allowance, regardless of the number of Committees for which the Councillor is the Presiding Member.
20. A Deputy Presiding Member of a Prescribed Committee or a Committee who undertakes the duties of a Presiding Member of that Committee for a minimum period of one month will receive the relevant Presiding Member Allowance for the entirety of the time they undertake those expanded duties, subject to the limitations in clauses 18 and 19.

Travel Time Allowance

21. The Travel Time Allowance is payable annually to an Eligible Councillor who satisfies the Distance Qualification, in the amount set out in the following table:

Distance Qualification	Annual Travel Time Allowance Amount
At least 30 km but less than 50 km	$539
At least 50 km but less than 75 km	$920
At least 75 km but less than 100 km	$1,380
100 km or more	$1,957

22. The Travel Time Allowance is payable to an Eligible Councillor in addition to any entitlement to reimbursement of expenses actually incurred.

DATE OF OPERATION

23. Pursuant to section 76(8) of the LG Act and section 24(8) of the City of Adelaide Act, this Determination will come into operation on the conclusion of the Deferred Local Government Elections.

24. This Determination supersedes Determinations 2 of 2022, 3 of 2022 and 5 of 2022.







Matthew O'Callaghan	Donny Walford	Mark Young
PRESIDENT	**MEMBER**	**MEMBER**

Dated: 18 September 2026

Appendix 1

Council	Council Group
City of Adelaide	A
City of Onkaparinga	B
City of Charles Sturt	B
City of Port Adelaide Enfield	B
City of Salisbury	B
City of Playford	B
City of Tea Tree Gully	B
City of Marion	B
City of Holdfast Bay	B
City of West Torrens	B
City of Mitcham	B
Mount Barker District Council	B
Campbelltown City Council	B
Alexandrina Council	B
City of Burnside	C
City of Unley	C
Adelaide Hills Council	C
Rural City of Murray Bridge	C
City of Norwood Payneham & St Peters	C
The Barossa Council	C
City of Mount Gambier	C
Yorke Peninsula Council	C
Copper Coast Council	C
City of Whyalla	C
Town of Gawler	C
City of Victor Harbor	C
Port Augusta City Council	C
Wattle Range Council	C
Mid Murray Council	C
Port Pirie Regional Council	C
City of Prospect	C
Light Regional Council	C
City of Port Lincoln	D
District Council of Loxton Waikerie	D
Renmark Paringa Council	D
Naracoorte Lucindale Council	D
Berri Barmera Council	D
Kangaroo Island Council	D
Municipal Council of Roxby Downs	Excluded Council
Clare and Gilbert Valleys Council	D
Tatiara District Council	D
Coorong District Council	E
Southern Limestone Coast Council	E
Wakefield Regional Council	E
District Council of Coober Pedy	E
District Council of Yankalilla	E
Lower Eyre Council	E
Adelaide Plains Council	E
Northern Areas Council	E
Regional Council of Goyder	E
District Council of Ceduna	E
Town of Walkerville	E

Council	Council Group
District Council of Streaky Bay	E
District Council of Mount Remarkable	E
Kingston District Council	F
Barunga West Council	F
Southern Mallee District Council	F
District Council of Robe	F
District Council of Tumby Bay	F
District Council of Cleve	F
District Council of Kimba	F
District Council of Franklin Harbour	F
Wudinna District Council	F
District Council of Elliston	F
The Flinders Ranges Council	F
District Council of Peterborough	F
District Council of Karoonda East Murray	F
District Council of Orroroo Carrieton	F

Appendix 2

Non-Metropolitan Council
Adelaide Hills Council
Adelaide Plains Council
Alexandrina Council
Barunga West Council
Berri Barmera Council
City of Whyalla
Clare and Gilbert Valleys Council
Coorong District Council
Copper Coast Council
District Council of Ceduna
District Council of Cleve
District Council of Coober Pedy
District Council of Elliston
District Council of Franklin Harbour
District Council of Karoonda East Murray
District Council of Kimba
District Council of Loxton Waikerie
District Council of Mount Remarkable
District Council of Orroroo Carrieton
District Council of Peterborough
District Council of Robe
District Council of Streaky Bay
District Council of Tumby Bay
District Council of Yankalilla
Kangaroo Island Council
Kingston District Council
Light Regional Council
Lower Eyre Council
Mid Murray Council
Mount Barker District Council
Naracoorte Lucindale Council
Northern Areas Council
Port Augusta City Council
Port Pirie Regional Council
Regional Council of Goyder
Renmark Paringa Council
Rural City of Murray Bridge
Southern Limestone Coast Council
Southern Mallee District Council
Tatiara District Council
The Barossa Council
The Flinders Ranges Council
Wakefield Regional Council
Wattle Range Council
Wudinna District Council
Yorke Peninsula Council

14.1 OFFICE OF THE CHIEF EXECUTIVE

14.1.5 Local Government Finance Authority – Election for the positions of Representative Members of the Board of Trustees – For Endorsement

Council Meeting: 19 October 2026
Author's Title: Justin Commons – Chief Executive Officer **File No.:** 1-0
Directorate: Office of the Chief Executive

Attachments:
1 – Candidate Profiles

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes** ☑ **No**

Reason – Not applicable

PURPOSE

Council is required to determine by resolution, which candidates (being not more than two) they wish to nominate for Representative Member positions of the Board of Trustees – Local Government Finance Authority (**LGFA**).

SUMMARY

Pursuant to Section 7(1)(a) of the *Local Government Finance Authority Act 1983* – nominations for two representative Board member positions of the Local Government Finance Authority were called for on 13 July 2026.

A total of seven nominations were received for the two positions – refer Attachment 1 – Candidate Profiles.

RECOMMENDATION

Council nominates * and *** to be Representative Board Members of the Local Government Finance Authority, for a two year term.**

DUE DATE

Local Government Finance Authority – Election for the positions of Representative Members of the Board of Trustees – For Endorsement	19/10/2026

**14.1.5 Local Government Finance Authority –
Election for the positions of Representative Members of the Board of Trustees –
For Endorsement**

REPORT

BACKGROUND

Pursuant to Section 7(1)(a) of the *Local Government Finance Authority Act 1983*, the LGFA recently called for nominations to fill the two representative Board member positions, currently held by Mr Grant Piggott (City of Norwood, Payneham and St Peters) and Mr Michael Sedgman (City of Adelaide).

DISCUSSION

The LGFA has received seven nominations for the two representative Board member positions:

- Chris Cowley – Town of Gawler Council
- Samantha Grieve – City of Port Adelaide Enfield
- Grant Piggott – City of Norwood, Payneham and St Peters
- Michael Sedgman – City of Adelaide
- John Smedley – City of Holdfast Bay
- John Woodward – City of West Torrens
- Simon Zbierski – City of Campbelltown

The composition of the Board, as set out in Section(s) 7(1) and 7(1)(a) of the *Local Government Finance Authority Act 1983,* provides that the LGFA Board is comprised of seven members, as follows:

- two persons elected in accordance with the rules of the Authority;
- two persons appointed by an Annual General Meeting of the LGFA, upon nomination by the Local Government;
- one is a person appointed by the Minister;
- one is a person appointed by the Treasurer;
- one is the person for the time being, holding or acting in the office of Secretary of the LGA.

At least one member of the Board must be a woman and at least one member must be a man. Council may wish to consider nominating a candidate for each gender.

The Representative Member positions of the Board of Trustees is for a two-year term, commencing 1 January 2027 and concluding on 31 December 2028.

Financial Implications – Nil

Strategic Plan

Objective 1.1 – Unearth community pride within the city

Strategy 1.1.1 – Regularly inform the community of Council activities, decisions and actions
Promote positive stories, positive image

Legislation

Local Government Finance Authority Act 1983

Officer Direct or Indirect Interest – Nil

Risk Assessment – Not applicable

Social Considerations – Not applicable

Community Engagement – Not applicable

Environmental Implications – Not applicable

Communication – Not applicable

Conclusion

Pursuant to Section 7(1)(a) of the *Local Government Finance Authority Act 1983*, the Local Government Finance Authority recently called for nominations to fill the two representative Board member positions, currently held by Mr Grant Piggott (City of Norwood, Payneham and St Peters) and Mr Michael Sedgman (City of Adelaide).

Council are to determine by resolution, the two candidates it wishes to elect – votes must be received by the Returning Officer by Friday 20 November 2026.

Attachment 1

NAME	CHRIS COWLEY
OCCUPATION	Chief Executive Officer
QUALIFICATIONS & AWARDS	Bachelor of Commerce – University of South Australia Graduate Diploma of Strategic Leadership Diploma Australian Institute of Company Directors
CURRENT POSITION IN LOCAL GOVERNMENT	Chief Executive Officer Town of Gawler
PERIOD IN LOCAL GOVERNMENT	31 years

OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT

Past

Board Memberships
- Eastern Region Alliance Water
- Highbury Landfill Authority
- Goulburn Valley Regional Library Corporation
- Great Ocean Road Regional Tourism

Audit Committees
- Cobram Hospital
- Moira Health Care Alliance

Present

Board Membership
- Northern Park Lands Trust
- Northern Adelaide Waste Management Authority
- Regional Development Australia Barossa Gawler Light
- Adelaide Plains

NAME	SAMANTHA GRIEVE
OCCUPATION	Finance Manager
QUALIFICATIONS & AWARDS	Chartered Accountant Bachelor of Commerce
CURRENT POSITION IN LOCAL GOVERNMENT	Manager Finance and Procurement City of Port Adelaide Enfield
PERIOD IN LOCAL GOVERNMENT	7.5 years

OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT

Past

City of Playford
- Senior Manager City and Corporate Planning, 2022 – 2025
- Strategic Finance Analyst, 2021 – 2022
- Senior Manager Finance, 2019 – 2021
- Manager Finance, 2018 – 2018

Century Group
- Chief Financial Officer, 2018 – 2019

Present

SALGFMG
- Executive Committee Member, 2025 – current

NAME	GRANT PIGGOTT
OCCUPATION	Business & Financial Management Consultant
QUALIFICATIONS & AWARDS	Bachelor of Economics, University of Adelaide Qualified Chartered Accountant Graduate of Institute of Company Directors Graduate Diploma of Financial Planning
CURRENT POSITION IN LOCAL GOVERNMENT	Councillor City of Norwood Payneham & St Peters
PERIOD IN LOCAL GOVERNMENT	16 years

OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT

Past

Eastern Waste Services
- Board Member, 2010 —2019

City of Burnside
- Council Member, 2010 — 2022
- Development Assessment Panel 2011-2014,2016
- Audit & Risk Committee 2015-2016, 2021
- CEO Performance & Appraisal Committee 2013-2014, 2017, 2019

Highbury Landfill Authority
- Board Member, 2022 - 2025

Present

City of Norwood Payneham & St Peters
- Council Member, 2022 - Current
- Audit & Risk Committee, 2022 — Current
- Business & Economic Development Advisory Committee, 2022 – Current

ERA Water
- Board Member, 2022- Current

Eastern Waste Authority
- Board Member, 2025- Current

Local Government Finance Authority of South Australia
- Board Trustee since January 2025

NAME	MICHAEL SEDGMAN
OCCUPATION	Chief Executive Officer
QUALIFICATIONS & AWARDS	Master of Commercial Law (Deakin) 2007 Master of Business Administration (Deakin) 2005 Bachelor of Commerce (Deakin) 1987 Fellow of CPA Australia - FCPA Fellow of Governance Institute of Australia - FGIA Fellow of Chartered Governance Institute - FCG
CURRENT POSITION IN LOCAL GOVERNMENT	Chief Executive Officer City of Adelaide
PERIOD IN LOCAL GOVERNMENT	27 years

OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT

Past

- Local Government Professionals SA 2019-2023
- Local Government Association Workers Compensation Scheme 2011-15
- Local Government Association Mutual Liability Scheme 2009-2015
- Waste Care SA 2010-2013
- South Australian Local Government Consulting 2006-2009
- Inner Northern Group Training Limited 2000-2004
- Yarra-Melbourne Regional Library Corporation 1999-2004 and 2006
- Local Government Finance Authority of SA Audit and Risk Committee member 2019-20

Present

Local Government Finance Authority of South Australia

- Board Trustee since January 2019
- Board/Chair/Presiding Member since February 2021

Overview Committees of

- LGFA Asset Mutual Fund since 2017, Chair since 2019
- LG Income Protection Fund since 2017

NAME	JOHN SMEDLEY
OCCUPATION	**Elected Member** Somerton Ward, City of Holdfast Bay **Smedley Finance Solutions Pty Ltd** Self Employed Corporate/Property Finance Specialist
QUALIFICATIONS & AWARDS	Master of Business Administration (University of Adelaide) Fellow of Financial Services Institute of Australasia Diploma in Banking & Finance Diploma in Accounting Diploma in Mortgage & Finance Broking
CURRENT POSITION IN LOCAL GOVERNMENT	Councillor & Deputy Mayor Somerton Ward
PERIOD IN LOCAL GOVERNMENT	12 years

OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT

Past

Adelaide Airport Consultative Committee
- Member

Glenelg Oval Consultative Committee
- Member

Transforming Jetty Road Committee
- Member

Present

Holdfast Bay Audit and Risk Committee
- Presiding Member

Southern Regional Waste Resource Authority
- Board Member

Executive Committee
- Member

Adelaide Coastal Councils Network
- Acting Chair

NAME	JOHN WOODWARD
OCCUPATION	**Program Manager, Non-Executive Director** Alinta Energy
QUALIFICATIONS & AWARDS	Master of Business Administration Technology of Adelaide Fellow – Australian Institute of Company Directors Graduate – Australian Institute of Superannuation Trustees Graduate Certificate – Cyber Security
CURRENT POSITION IN LOCAL GOVERNMENT	Councillor City of West Torrens
PERIOD IN LOCAL GOVERNMENT	12 years
OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT	

Past

Statewide Super

- SAPN Consultative Committee

Present

N/A

NAME	SIMON ZBIERSKI
OCCUPATION	**Manager Finance** Corporation of the City of Campbelltown
QUALIFICATIONS & AWARDS	Bachelor of Accountancy Certified Practicing Accountant
CURRENT POSITION IN LOCAL GOVERNMENT	Manager Finance Corporation of the City of Campbelltown
PERIOD IN LOCAL GOVERNMENT	28 years

OTHER COMMITTEES/ BODIES OF LOCAL GOVERNMENT INVOLVEMENT

Past

South Australian Local Government Finance Management Group
- Vice President 2012-2014
- President 2014-2016

Present

South Australian Local Government Finance Management Group
- Executive Committee Member 2016-present

14.2 CORPORATE SERVICES

14.2.1 Monthly Budget Report – September 2026 – For Noting

Council Meeting: 19 October 2026
Author's Title: Sandra Vigar – Finance Co-ordinator **File No.:** 0-216
Directorate: Corporate Services

Attachments:
1 – Monthly Budget Report – September 2026

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes** ☑ **No**

Reason – Not applicable

PURPOSE

To provide Council a regular update on Council's financial position, identified budget issues and progress on Council's Major Projects.

SUMMARY

The report provides Council's financial position at the end of September 2026 and includes year-to-date income and expenditure figures for the 2026/27 financial year as at that date.

As the First Quarter Budget Review is also presented at this meeting, only a small number of new variances are identified in this report.

RECOMMENDATION

Council notes the Monthly Budget Report – September 2026.

DUE DATE

Monthly Budget Report – September 2026 – For Noting	19/10/2026

14.2.1 Monthly Budget Report – September 2026 – For Noting

REPORT

BACKGROUND

As part of the Corporate Reporting Framework, a monthly report is presented to Council, outlining the current financial position, any identified budget variances and progress on Council's Major Projects. On a quarterly basis, an update on all projects over $100,000 is also included.

DISCUSSION

Refer Attachment 1 – Monthly Budget Report – September 2026

The report provides Council's financial position at the end of September 2026 and includes year to date income and expenditure figures for the 2026/27 financial year, as at that date. Analysis of detailed transaction data has been undertaken and any identified budget variances not already reported through a Budget Review are listed for information.

The First Quarter Budget Review is presented at this meeting and includes the budget variances related to Council's final result for 2025/26, including any re-timed capital and operating projects that require completion during the current financial year.

Council's budget has little capacity to absorb unexpected increases or additional expenditure. The areas of Council that continue to experience budget pressure will continue to be monitored and reported on during Quarterly Budget Reviews.

Also presented with the report is the Quarterly update on all projects over $100,000. As major projects proceed during the year, capital expenditure will increase.

Financial Implications

This report is intended to provide Council with timely information on the state of Council's finances. There are no financial implications related to receiving this report. Any identified budget items will be reported during the next Budget Review, or at year end.

Strategic Plan

Objective 4.1 – Whyalla Council Members commit to serving the Community

Strategy 4.1.2 – We will make decisions based on facts, not emotions

Legislation

The information has been presented in a format consistent with the requirements of Section 9(1)(a) of *the Local Government (Financial Management) Regulations 2026*, so that it is comparable to the information presented during the Budget Review process.

Officer Direct or Indirect Interest – Nil

Risk Assessment

Nothing identified within the report is of a significant nature, so the financial risk to Council is considered to be low.

Social Considerations – Not applicable

Community Engagement – Not applicable

Environmental Implications – Not applicable

Communication – Not applicable

Conclusion

This report provides Council a regular update on Council's financial position, identified budget issues and progress on Council's Major Projects.

Attachment 1

WHYALLA CITY COUNCIL

MONTHLY BUDGET REPORT - September 2026

UNIFORM PRESENTATION OF FINANCES	Original Budget $000	Current Budget $000	YTD Actual $000	% Budget
OPERATING ACTIVITIES				
Income				**21%**
Rates	29,454	29,454	7,461	25%
Statutory Charges	476	476	211	44%
User Charges	6,434	6,434	1,428	22%
Grants, subsidies and contributions - capital	732	732	-	0%
Grants, subsidies and contributions - operating	7,661	8,126	701	9%
Investment Income	12	12	4	33%
Reimbursements	10	10	1	10%
Other Income	1,280	1,345	52	4%
Expenses				**23%**
Employee Costs	(16,851)	(17,166)	(3,653)	21%
Materials, contracts & other expenses	(19,758)	(20,092)	(4,668)	23%
Depreciation, amortisation & impairments	(10,323)	(10,495)	(2,623)	25%
Finance Costs	(441)	(441)	(47)	11%
Operating Surplus/ (Deficit)	**(1,314)**	**(1,605)**	**(1,133)**	
CAPITAL ACTIVITIES				
Net Outlays on Existing Assets				
Capital Expense on Renewal and Replacement of Existing Assets	(8,972)	(10,788)	(1,334)	12%
add back Depreciation, Amortisation and Impairment	10,323	10,495	2,623	25%
add back Proceeds from Sale of Replaced Assets	184	184	94	51%
Net Outlays on Existing Assets	**1,535**	**(109)**	**1,383**	
Net Outlay on New and Upgraded Assets				
Capital Expenditure on New and Upgraded Assets	(13,642)	(14,922)	(748)	5%
add back Amounts received specifically for New and Upgraded Asse	7,152	8,454	15	0%
add back Proceeds from Sale of Surplus Assets	-	-	-	
Net Outlays on New and Upgraded Assets	**(6,490)**	**(6,468)**	**(733)**	
Net Lending/ (Borrowing) for Financial Year	**(6,269)**	**(8,182)**	**(483)**	
FINANCING ACTIVITIES				
New Borrowings	1,600	7,600	-	
Repayment of Principal	-	-	-	
(Increase)/Decrease in Cash and Investments	94	137	(312)	
Net Balance Sheet Funding (Debtors & Creditors etc)	4,575	445	(205)	
Total Financing Transactions	**6,269**	**8,182**	**(517)**	

WHYALLA CITY COUNCIL

MONTHLY BUDGET REPORT - September 2026

STATEMENT OF COMPREHENSIVE INCOME	Original Budget $000	Current Budget $000	YTD Actual $000
INCOME			
Rates	29,454	29,454	7,461
Statutory Charges	476	476	211
User Charges	6,434	6,434	1,428
Grants, Subsidies and Contributions - Capital	732	732	-
Grants, Subsidies and Contributions - Operating	7,661	8,126	701
Investment Income	12	12	4
Reimbursements	10	10	1
Other Income	1,280	1,345	52
TOTAL INCOME	**46,059**	**46,589**	**9,858**
EXPENSES			
Employee Costs	16,851	17,166	3,653
Materials, Contracts & Other Expenses	19,758	20,092	4,668
Depreciation, Amortisation & Impairments	10,323	10,495	2,623
Finance Costs	441	441	47
TOTAL EXPENSES	**47,373**	**48,194**	**10,991**
OPERATING SURPLUS/(DEFICIT)	**(1,314)**	**(1,605)**	**(1,133)**
Amounts Specifically for New or Upgraded Assets	7,152	8,454	15
Net Gain (Loss)	-	-	67
NET SURPLUS/(DEFICIT)	**5,838**	**6,849**	**(1,051)**
Other Comprehensive Income	16,459	16,459	-
TOTAL COMPREHENSIVE INCOME	**22,297**	**23,308**	**(1,051)**

WHYALLA CITY COUNCIL

MONTHLY BUDGET REPORT - September 2026

STATEMENT OF FINANCIAL POSITION	Original Budget $000	Current Budget $000	YTD Actual $000
ASSETS			
Current Assets			
Cash & Cash Equivalents	296	253	702
Trade & Other Receivables	6,034	9,814	4,478
Inventories	2,534	2,534	2,584
TOTAL CURRENT ASSETS	**8,864**	**12,601**	**7,764**
Non-current Assets			
Infrastructure, Property, Plant & Equipment	455,989	458,913	431,354
Other Non-Current Assets	1,184	1,184	1,284
TOTAL NON-CURRENT ASSETS	**457,173**	**460,097**	**432,638**
Total Assets	**466,037**	**472,698**	**440,402**
LIABILITIES			
Current Liabilities			
Trade and Other Payables	5,067	4,717	4,165
Short Term Borrowings	-	-	-
Short Term Provisions	2,525	2,525	2,834
TOTAL CURRENT LIABILITIES	**7,592**	**7,242**	**6,999**
Non-Current Liabilities			
Long Term Borrowings	4,100	10,100	2,500
Long Term Provisions	1,208	1,208	1,114
TOTAL NON-CURRENT LIABILITIES	**5,308**	**11,308**	**3,614**
Total Liabilities	**12,900**	**18,550**	**10,613**
NET ASSETS	**453,137**	**454,148**	**429,789**
EQUITY			
Accumulated Surplus	78,371	79,382	72,882
Asset Revaluation Reserve	373,134	373,134	356,675
Reserves	1,632	1,632	232
TOTAL EQUITY	**453,137**	**454,148**	**429,789**

STATEMENT OF CHANGES IN EQUITY	Original Budget $000	Current Budget $000	YTD Actual $000
Accumulated Surplus			
Balance at Beginning of Period	72,533	72,533	73,933
Change in Financial Position Resulting from Operations	5,838	6,849	(1,051)
Transfers from Other Reserves	-	-	-
Transfers to Other Reserves	-	-	-
Balance at End of Period	**78,371**	**79,382**	**72,882**
Asset Revaluation Reserve			
Balance at Beginning of Period	356,675	356,675	356,675
Revaluation Increment	16,459	16,459	-
Balance at End of Period	**373,134**	**373,134**	**356,675**
Other Reserves			
Balance at Beginning of Period	1,632	1,632	232
Transfers to Accumulated Surplus	-	-	-
Transfers from Accumulated Surplus	-	-	-
Balance at End of Period	**1,632**	**1,632**	**232**
TOTAL EQUITY AT END OF REPORTING PERIOD	**453,137**	**454,148**	**429,789**

WHYALLA CITY COUNCIL

MONTHLY BUDGET REPORT - September 2026

STATEMENT OF CASH FLOWS	Original Budget $000	Current Budget $000	YTD Actual $000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	29,454	28,454	7,461
Statutory Charges	476	476	211
User Charges	6,434	8,434	2,984
Grants, Subsidies and Contributions - Operating	7,661	2,346	701
Investment Income	12	12	4
Reimbursements	10	10	1
Other Income	1,280	1,345	52
Payments			
Employee Costs	(16,851)	(17,016)	(3,653)
Materials, Contracts & Other Expenses	(19,683)	(19,517)	(5,429)
Finance Costs	(441)	(441)	(47)
Net Cash provided by (or used in) Operating Activities	**8,352**	**4,103**	**2,285**
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Receipts			
Amounts specifically for new or upgraded assets	7,152	8,454	15
Grants Utilised for Capital Purposes	732	732	-
Sale of Replaced Assets	184	184	94
Sale of surplus assets	-	-	-
Payments			
Purchase of Renewal/Replacement Assets	(6,722)	(8,538)	(1,334)
Purchase of New/Expansion Assets	(11,392)	(12,672)	(748)
Net Cash provided by (or used in) Investing Activities	**(10,046)**	**(11,840)**	**(1,973)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts			
Proceeds from Borrowings - Council	1,600	7,600	-
Payments			
Repayment of Borrowings	-	-	-
Net Cash provided by (or used in) Financing Activities	**1,600**	**7,600**	**-**
Net Increase (Decrease) in Cash Held	**(94)**	**(137)**	**312**
Cash & cash equivalents at beginning of period	390	390	390
Cash & cash equivalents at end of period	**296**	**253**	**702**

WHYALLA CITY COUNCIL

MONTHLY BUDGET REPORT - September 2026

Loans - September 2026

Fixed Loans

Loan	Term	Loan Value	Interest Rate	Expiry
139	1 year	$500,000	5.63%	16/07/2027
139	2 years	$1,000,000	5.58%	17/07/2028
139	3 years	$1,000,000	5.52%	16/07/2029
		$2,500,000		

Variable Loans

Loan	Total Facility Value	Drawn Down Value	Interest Rate	Expiry
139	$11,500,000	$0	5.85%	15/07/2030
140	$5,000,000	$0	5.85%	15/12/2031
	$16,500,000	**$0**		

Loan Summary

Fixed Loan Balance	$2,500,000	100%
Variable Loan Balance	$0	0%
Total Loan Balance	**$2,500,000**	
Loan Funds Available	$16,500,000	
Weighted Interest Rate	5.57%	

Accounts Payable - September 2026

Total Value of Payments made this month	$3,899,001
Total Value of Oustanding Accounts Payable	$235,664

Rates - September 2026

Value of Rates Payments received this month		$4,346,579	
Overdue Rates Value		$2,395,555	$2,352,633
Age of debt	**Properties**	**Value**	**Comparative**
Current Year	1688	$649,879	$587,659
Last Year	527	$729,738	$837,989
Two Years ago	190	$378,589	$358,857
Three Years ago	117	$221,061	$193,717
Four or more Years ago	81	$416,289	$374,411

WHYALLA CITY COUNCIL

MONTHLY BUDGET REPORT - September 2026

Accounts Receivable - September 2026

Value of Invoices issued this month	$548,637
Value of Payments received this month	$406,157
Net Increase/(Decrease) in Accounts Receivable	**$142,479**
Total Value of Oustanding Accounts Receivable	$541,081
Value of Doubtful Debt Provision	-$15,893
Expected value of Accounts Receivable to be received	**$525,189**

Consultants - September 2026

Total value of consultants used this month	$92,025
Total value of consultants used year to date	$133,098

High Value Operating Contracts - September 2026

Kerbside Waste Collection

Total estimated annual value of contract	$	3,144,600
Total expected spend year to date	$	524,200
Actual spend year to date	$	541,794
Variance	-$	17,594

Comments

The estimated value of the contract is based on past number of bins collected and total tonnages. Increases in these items lead to increased costs to Council. The estimated contract figure is based on the updated budget as at the most recent budget review.

Airport Security Screening

Total estimated annual value of contract	$	1,038,000
Total expected spend year to date	$	210,000
Actual spend year to date	$	168,867
Variance	$	41,133

Comments

The estimated value of the contract is based on the new contract which commenced in August 2026.

WHYALLA CITY COUNCIL

MONTHLY BUDGET REPORT – September 2026

Operating Income

Operating income is currently meeting expectations for this time of year.

A number of income streams are received in arrears, including grant funding and ex gratia rates, meaning that they look low early in the financial year.

Statutory Charges include dog and cat registration income which is due by 31 August annually.

Operating Expenditure

Operating expenditure is currently on track.

Finance Costs are currently below budget due to the advance payment of the 2026/27 Financial Assistance Grants in June 2026 reducing the borrowings to $2.5million (fixed loans).

$119,000 of budgeted relating to operating projects that were not completed by 30 June 2026 will be retimed to 2026/27 as part of the First Quarter Budget Review.

Capital Activities

$3.1 million of capital expenditure will need to be retimed from 2025/26 to 2026/27, based on funds unspent as at 30 June 2026. The vast majority of this relates to projects already in progress at the end of June, or that commenced in July. This is offset by the carry forward of $1.3 million of Capital Grants. Details have been included in the First Quarter Budget Review.

Loans

Council's target is for fixed loans to make up between 30% and 70% of total loan balances. Currently they are outside of this range at 100%. Due to the Federal Government's current practice of paying large amounts of the Financial Assistance Grants in advance each June, cashflow at this time of year is significantly impacted. For this reason, Council has taken a conservative approach to the value of loans to be fixed, so that large amounts of cash are not held at any point, but over the next quarter there may be times where additional cash is held.

Council's weighted interest rate is currently 5.57%, with this figure expected to remain fairly stable over this year.

Council's current available loan capacity is $16.5 million.

WHYALLA CITY COUNCIL

MONTHLY BUDGET REPORT – September 2026

Rates

Overdue rates balances are currently slightly higher than at the same time 12 months ago (1.82%). This suggests that financial stress on ratepayers continues and is similar to the same time last year.

Short term arrears are 12.92% lower than where they were at the same time last year, but the arrears for properties that are over 1 year behind are up 9.60%, which will continue to be monitored.

Approximately 46% of properties with arrears are one quarterly payment or less behind, with 36% owing less than $100.

Consultants

The majority of consultant expenditure to date has related to:

- Employee Recruitment/Training
- CEO Performance Assessment
- Asset Management
- Planning Assessment

Additional expenditure has also occurred in minor amounts in other areas.

Monthly Project Update - September 2026

2026-27 Capital Program - Monthly Reporting

		Budget	Actual Costs	Total Committed	Stage	% Spent	% Complete	Expected Completion
Project	**Transport Renewal Program**	$ 3,833,300	$ 340,291	$ 781,772	Delivery	9%	5%	June 2027
Description:	Delivery of the sealed road, unsealed road, kerbing and footpath capital programs.		Progress:	•Asphalt resealing is scheduled for November 2026. •The program will include resealing of the Whyalla Marina carpark.				
				On Time		**On Budget**		

Project	**Foreshore Splash & Play Plaza**	$ 7,605,800	$ 9,408	$ 6,892,837	Delivery	0%	20%	June 2027
Description:	Delivery of the first stage of the Foreshore Masterplan consisting of a plaza precinct including water play. This project has $3.1 million of external grant funding.		Progress:	•Site establishment has been completed, including installation of the site compound, perimeter fencing and traffic management infrastructure. •Procurement activities and the development of shop drawings are progressing to support the commencement of construction works. •Preliminary site clearance and survey activities have commenced.				
				On Time		**On Budget**		

Project	**New Foreshore Building**	$ 5,473,900	$ 61,301	$ 61,301	Tender	1%	10%	2027-28
Description:	Construction of a new multi-use facility at the Foreshore to replace the current Surf Life Saving building. This project has $5 million in external funding and will be delivered over a number of financial years.		Progress:	•Contractor appointed. •Draft contract under review prior to execution. •Pre-commencement meeting with contractor scheduled for October 15.				
				On Time		**On Budget**		

Project	**Recreation Centre Improvements**	$ 1,182,000	$ -	$ 476,950	Delivery	0%	95%	June 2027
Description:	Roof repairs to deal with water ingress. Retiling and painting of the toilets to bring them up to the standard of the rest of the centre. Upgrade of the fire panel which is at end of life. Improvements to the entry and kiosk areas.		Progress:	•Roof works substantially complete, with minor items outstanding. •Reverse-engineering brief in preparation to define the scope of fire panel and electrical board upgrades. •Toilet retiling and painting subject to broader planning for Gymnastics.				
				On Time		**On Budget**		

Project	**Foreshore Café Pod Relocation**	$ 300,000	$ 216,666	$ 363,589	Delivery	72%	95%	October 2026
Description:	Relocation of the Foreshore Café Pod to the Eastern end of the precinct to allow for the demolition and reconstruction of the Surf Life Saving building.		Progress:	•Works substantially complete, with commissioning and interface works in progress. •Handover scheduled for October 17.				
				On Time		**On Budget**		

2026-27 Significant Operating Projects - Monthly Reporting

		Budget	Actual Costs	Total Committed	Stage	% Spent	% Complete	Expected Completion
Project	**System Modernisation**	$ 240,000	$ -	$ -	Planning	0%	5%	2028-29
Description:	A multi-year project that will see the replacement of Council's core Enterprise Resource Planning (ERP) system, due to the current ERP being a legacy system that will reach end of life in 2030.		Progress:	A report was presented to the August Audit & Risk Committee meeting to plan out next steps for this important project. A report will be presented to Council in due course.				
				On Time		**On Budget**		

2026-27 Capital Program - Quarterly Reporting

Project	**Plant Replacement Program**	$ 1,156,000	$ 145,930	$ 335,949	Completed	13%	10%	June 2027
Description:	Each year Council replaces items of plant and machinery that are no longer fit for purpose to ensure the fleet is up to date and operable in a safe condition. This year's program includes: 2 Tippers; Woodchipper; Drum Roller; 6 Mowers; 5 Light Fleet vehicles and 2 minor plant		Progress:	Quotes being sourced and procurement administration commenced				
				On Time		**On Budget**		

Project	**Airport Upgrades**	$ 975,000	$ 420,743	$ 929,392	Delivery	43%	95%	August 2026
Description:	Works to complete a new airside fence, upgrade the water main and replace the terminal switchboard.		Progress:	•Electrical upgrades and airside fencing complete, with camera installation in progress. •Water main works substantially complete, with additional latent condition works well progressed and completion targeted by 31 October under the approved State and Federal Government extension.				
				On Time		**On Budget**		

Project	**Marina Renewal**	$ 379,200	$ 384,246	$ 522,275	Delivery	101%	100%	August 2026
Description:	Based on urgent need, these funds will focus on renewal of the boat ramp and pontoons in the Whyalla Marina.		Progress:	Whyalla Boat Ramp, Pt Lowly Wharf and Boat Ramp complete.				
				On Time		**On Budget**		

Project	**Irrigation Renewal Program**	$ 643,000	$ 725	$ 1,025	Planning	0%	0%	June 2027
Description:	Replacement of end of life irrigation pipelines along medians on key roads.		Progress:	Nil to report-project commencement scheduled for later in the year.				
				On Time		**On Budget**		

Project	**Animal Shelter Renewal**	$ 403,000	$ -	$ -	Planning	0%	5%	2027-28
Description:	The current animal shelter has been flagged as nearing end of life, which may put continued service delivery at risk. Additional grant funding will likely be required to construct a facility that will meet current standards and needs.		Progress:	•The Working Party has convened. •Preparation of a reverse engineering brief is underway to define the scope of work.				
				On Time		**On Budget**		

		Budget	Actual Costs	Total Committed	Stage	% Spent	% Complete	Expected Completion
Project	**Public Toilet Upgrades and Renewals**	$ 339,100	$ 2,350	$ 4,237	Planning	1%	40%	June 2027
Description:	The main project for this year involves connecting the Wetlands toilet to sewer and refreshing the interior. There are also minor refreshes planned for 6 toilet facilities: Jubilee Park, Bradford Reserve, Wilson Park, the VIC, Forsyth St and the Guide Hall.		Progress:	•Tenders for the Wetlands toilets have closed and are currently under review. •Contractor appointment and commencement of works are anticipated by the end of October, subject to SA Water approval.				
			On Time			**On Budget**		

Project	**Hummock Hill Open Space Renewal**	$ 276,000	$ -	$ -	Planning	0%	0%	June 2027
Description:	Works to improve the overall amenity of the Hummock Hill lookout, focusing on retaining and gazebos.		Progress:	Nil to report-project commencement scheduled for later in the year.				
			On Time			**On Budget**		

Project	**Tanderra Renewal**	$ 259,200	$ -	$ -	Planning	0%	35%	June 2027
Description:	Upgrade of electrical switchboards to meet modern standards.		Progress:	•Tenders have closed and are currently under review. •Contractor appointment and commencement of works are anticipated by the end of October.				
			On Time			**On Budget**		

Project	**Fish Cleaning Station**	$ 202,000	$ -	$ -	Planning	0%	20%	June 2027
Description:	As part of refreshing the marina carpark, a new fish cleaning station will be constructed in a more appropriate location. The project is 75% grant funded.		Progress:	•Design is being finalised and procurement negotiations are underway. •Completion is anticipated by the end of the calendar year.				
			On Time			**On Budget**		

Project	**Child Care Centre Upgrade**	$ 183,200	$ 145,258	$ 393,787	Delivery	79%	95%	December 2026
Description:	Finalisation of renewal works to the existing building.		Progress:	•Playground upgrades complete. •Internal works substantially complete, with completion scheduled in Nov.				
			On Time			**On Budget**		

Project	**Pt Lowly Lighthouse Renewal**	$ 294,000	$ 136,200	$ 277,219	Delivery	46%	100%	June 2027
Description:	Works to refurbish the structure and allow for the removal of safety fencing that has been required to be in place for an extended period.		Progress:	Works complete and fence removed.				
			On Time			**On Budget**		

Project	**Maritime Museum Renewal**	$ 159,000	$ -	$ -	Not Started	0%	10%	June 2027
Description:	Ceiling, flooring and lighting works.		Progress:	•The project has commenced with the convening of the Working Party. •The scope review is underway, with tenders expected to be called in late October.				
			On Time			**On Budget**		

		Budget	Actual Costs	Total Committed	Stage	% Spent	% Complete	Expected Completion
Project	**Mount Laura Homestead Renewal**	$ 127,000	$ 168	$ 126,108	Delivery	0%	100%	September 2026
Description:	Minor renewal of a number of buildings at this site.		Progress: Project complete.					
			On Time			**On Budget**		

Project	**HMAS Whyalla**	$ 124,000	$ -	$ -	Planning	0%	0%	June 2027
Description:	Works to improve the safety of the balustrade.		Progress: Nil to report-project commencement scheduled for later in the year.					
			On Time			**On Budget**		

Project	**Stormwater Asset Renewal**	$ 114,000	$ -	$ -	Planning	0%	0%	June 2027
Description:	Minor renewal works on a number of stormwater assets with identified deficiencies.		Progress: Project commencement subject to receipt of Project brief.					
			On Time			**On Budget**		

Project	**Airport Hangar Door**	$ 105,000	$ -	$ -	Delivery	0%	65%	June 2027
Description:	The main hangar door has been having issues for a number of years and needs some major works undertaken to allow for continued functionality. This space is leased to store privately owned planes.		Progress: Currently out to tender.					
			On Time			**On Budget**		

Project	**Jubilee Park Electrical**	$ 130,000	$ 8,561	$ 127,794	Completed	7%	100%	Complete
Description:	Delivery of an upgraded switch board that meets modern standards.		Progress: Project complete.					
			On Time			**On Budget**		

14.2 CORPORATE SERVICES

14.2.2 2025/26 Audited Financial Statements – For Endorsement

Council Meeting: 19 October 2026
Author's Title: Sandra Vigar – Finance Co-ordinator **File No.:** 0-209, 0-216
Directorate: Corporate Services

Attachments:
1 – General Purpose Financial Statements
2 – Auditors Audit Completion Report
3 – Management Representation Letter

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes** ☑ **No** ☐ **Yes** ☑ **No**

Reason – Not applicable

PURPOSE

To enable Council to review the audited financial statements for the 2025/26 financial year.

SUMMARY

The financial statements have been prepared and audited in line with the requirements of Section 127 of the Local Government Act 1999.

RECOMMENDATION

Council:

1. **adopts the Audited Financial Statements for the year ending 30 June 2026 in accordance with Section 127 of the Local Government Act 1999, noting that the audit opinion has been issued without qualification; and**
2. **notes that the reported operating surplus is associated with the advance payment by the Federal Government of the Financial Assistance Grants, whereas the underlying results as presented in the adjusted ratios reflect the actual financial position of Council, and**
3. **notes the Audit Completion Report from Galpins for the financial year ended 30 June 2026.**

DUE DATE

Audited Financial Statements to be uploaded to Councils' website	20/10/2026

14.2.2 2025/26 Audited Financial Statements – For Endorsement

REPORT

BACKGROUND

The preparation of the financial statements of a Council must be in accordance with the requirements set out in the Local Government Act 1999 and Model Financial Statements. The Audit and Risk Committee reviewed the draft financial statements at their meeting held on 9 October 2026 to ensure that they present fairly the affairs of the Council. The audited financial statements for the year ended 30 June 2026 are now presented to Council for endorsement.

Refer Attachment 1 – General Purpose Financial Statements (for the year ended 30 June 2026).

DISCUSSION

The Auditors, Galpins, have issued an unqualified audit opinion in regard to the Financial Statements for the year ended 30 June 2026. The Auditors Balance Date letter to Council has been included (refer Attachment 2). The Management Representation Letter has been attached (refer Attachment 3) and was provided to the external auditors during the end of financial year audit.

The Auditor's report (refer Attachment 1) on the General Purpose Financial Reports, including the Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Equity and the Cash Flow Statement, confirms that they are in accordance with the requirements of the Local Government Act 1999 and the Local Government Regulations 2026 (Financial Management) including:

- giving a true and fair view of the city's financial position, financial performance, and cash flows;
- providing reasonable assurance that internal controls implemented by Council were effective throughout the financial year;
- compliance with the Australian Accounting Standards and interpretations;
- complying with the Local Government Act 1999 and the Local Government Regulations (Financial Management) 2026; and
- where applicable, are in accordance with provisions for subsidiaries.

The Auditors' Assurance Report (refer Attachment 1) confirms Council has complied in all material aspects with Section 125 of the Local Government Act 1999 in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions have been conducted properly.

Statement of Comprehensive Income

The audited statements present an operating surplus of $377,785 and a net surplus of $5,311,524, when taking into account adjustments for asset disposal and grant funding received for the year for new or upgraded assets. When adjusting for the receipt of the advance financial assistance grants received in prior periods, the underlying operating result is a deficit of $2,975,860.

Statement of Comprehensive Income

Income	**CY**
Rates Revenues	$ 28,105,691
Statutory Charges	488,985
User Charges	5,871,443
Grants, Subsidies and Contributions - Capital	911,970
Grants, Subsidies and Contributions - Operating	10,158,548
Investment Income	66,287
Reimbursements	16,102
Other Income	1,324,806
Total Income	$ 46,943,832
Expenses	
Employee Costs	$ 15,690,111
Materials, Contracts & Other Expenses	20,486,454
Depreciation, Amortisation & Impairment	10,089,130
Finance Costs	300,352
Total Expenses	$ 46,566,047
Operating Surplus / (Deficit)	$ 377,785

Balance Sheet

The result of the activities of the Council for the year ending 30 June 2026 translates into an increase in equity to $430,839,390 including $12,682,392 in net asset revaluation increments.

Cash Flow Statement

While other statements present information on an accrual basis, liquidity is based on available cash. Therefore, this statement removes the effect of accruals and sets out the cash received, and the total cash paid out during the year. Total cash and cash equivalents held as at 30 June 2026 is $390,346.

Financial Indicators

The statements and accompanying notes contain significant detail which may be difficult to interpret. The Local Government Association (LGA) has developed a range of financial indicators to assist users to understand the information presented. They are included at Note 2 of the Financial Statements. Comments below relate to the results for these indicators for the period ending 30 June 2026.

This assessment of performance considers actual results adjusted for the effect of the advance payment of financial assistance funding.

Key Financial Indicators	Target	Adopted Budget 000's	Projected March review 000's	Actual 30 June 2026 000's
Operating Surplus / (Deficit) - $'000		$ (2,074)	$ (2,226)	$ 378
Operating Surplus Ratio - %	(2%) – 1%	-5%	-5%	0.8%
Net Financial Liabilities Ratio - %	< 80%	34%	21%	10%
Asset Renewal Funding Ratio - %	90-110%	218%	185%	152%
Underlying Position	**Target**	**Adopted**	**Projected**	**Actual**
Operating Surplus / (Deficit) -$'000*		$ (2,074)	$ (2,226)	$ (2,976)
Operating Surplus Ratio*	(2%) – 1%	-5%	-5%	-6.8%
Adjusted Net Financial Liabilities Ratio - %	< 80%	34%	21%	25%

* *The adjusted (underlying) operating surplus/(deficit) ratio and net financial liabilities ratios remove the impact of timing differences in the receipt of Financial Assistance Grants and is considered to provide a more meaningful measurement of Council's underlying financial position.*

Operating Surplus Ratio

Due to the advance receipt of 80% of the Financial Assistance Grants for the 2026/27 financial year in June 2026 this ratio is indicating a positive result. The Adjusted Operating Surplus Ratio provides a better measure of Council's underlying result for the financial year because it removes the effects of receiving the Financial Assistance Grants in advance.

Net Financial Liabilities Ratio

This ratio is also impacted by the timing difference of Financial Assistance Grants and displays a positive result at the end of the financial year. The Adjusted Net Financial Liabilities Ratio, which removes the effects of receiving the Financial Assistance grants in advance, provides a better measure of Council's underlying debt at the end of the financial year.

Council had one fixed loan as at 30 June 2026.

Asset Renewal Funding Ratio

This ratio is higher than the targeted ratio of 90-110% and is due to the completion of renewal works that were deferred from previous years.

Financial Implications

This report is intended to provide Council with timely information on the state of Council's financial position.

Strategic Plan

Objective 4.1 – Whyalla Council Members commit to serving the Community

Strategy 4.1.2 – We will make decisions based on facts, not emotions

Legislation

Local Government Act 1999
Local Government (Financial Management) Regulations 2026

Officer Direct or Indirect Interest – Nil

Risk Assessment – Not applicable

Social Considerations – Not applicable

Community Engagement – Not applicable

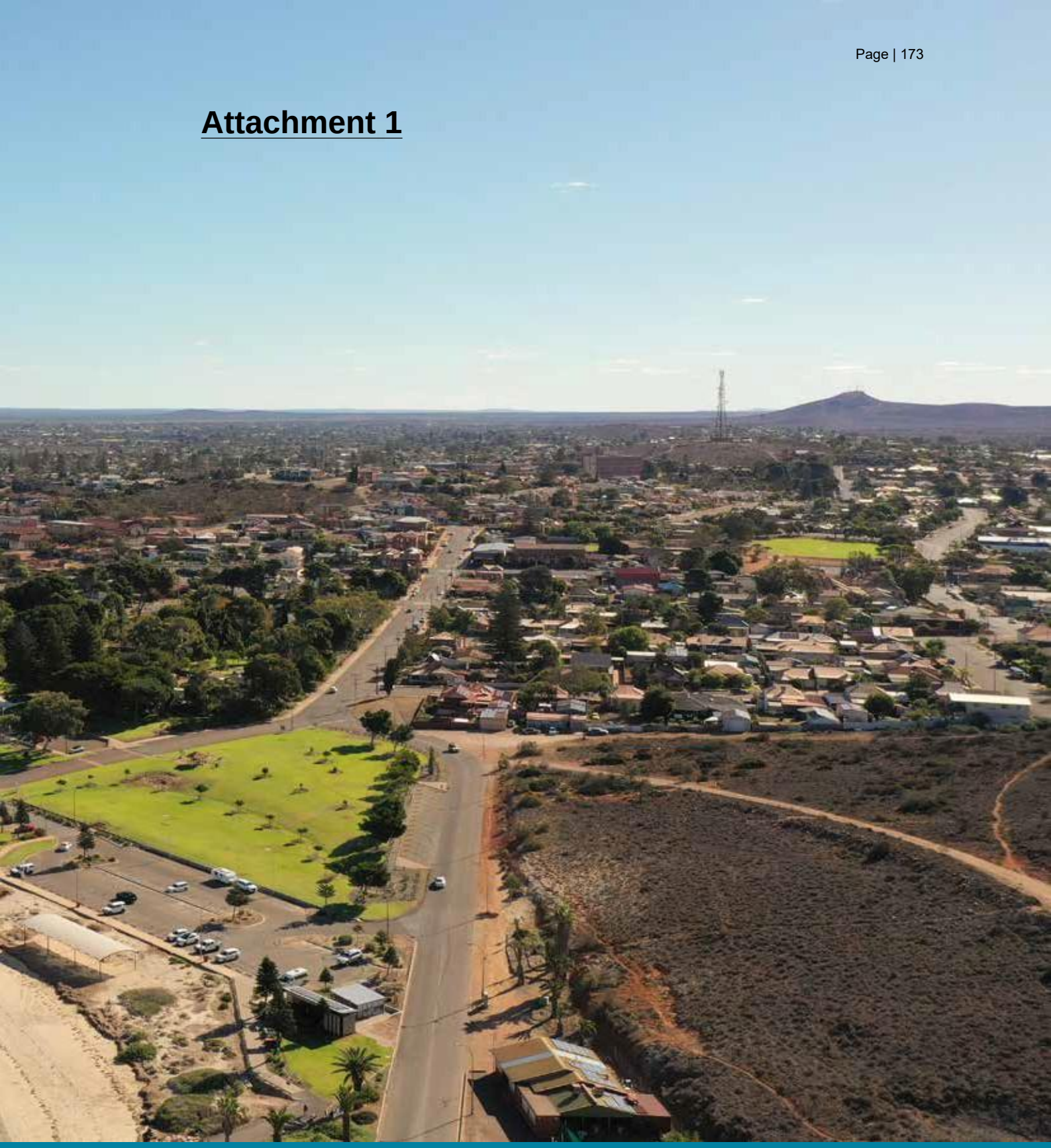
Environmental Implications – Not applicable

Communication – Not applicable

Conclusion

Council has the opportunity to review the audited financial statements for the year ended 30 June 2026.

Attachment 1



THE CORPORATION OF THE CITY OF WHYALLA

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2026

The Corporation of the City of Whyalla

General Purpose Financial Statements

for the year ended 30 June 2026

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The Corporation of the City of Whyalla

General Purpose Financial Statements

for the year ended 30 June 2026

Certification of Financial Statements

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

In our opinion:

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

Justin Commons
Chief Executive Officer

09 October 2026

Phillip Stone
Mayor

09 October 2026

The Corporation of the City of Whyalla

Statement of Comprehensive Income

for the year ended 30 June 2026

	Notes	2026 $ '000	2025 $ '000
Income			
Rates	4a	28,106	27,247
Statutory charges	4b	489	461
User charges	4c	5,871	5,105
Grants, subsidies and contributions - operating	4g	10,159	10,249
Grants, subsidies and contributions - capital	4g	912	595
Investment income	4d	66	68
Reimbursements	4e	16	75
Other income	4f	1,325	1,615
Total income		46,944	45,415
Expenses			
Employee costs	5a	15,690	14,712
Materials, contracts and other expenses	5b	20,487	20,218
Depreciation, amortisation and impairment	5c	10,089	9,323
Finance costs	5d	300	816
Total expenses		46,566	45,069
Operating surplus / (deficit)		378	346
Physical resources received free of charge	4i	–	45
Amounts received specifically for new or upgraded assets	4g	6,031	23,946
Asset disposal and fair value adjustments	6	(1,098)	6,605
Net surplus / (deficit)		5,311	30,942
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	11a	12,683	21,076
Total other comprehensive income		12,683	21,076
Total comprehensive income		17,994	52,018

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

The Corporation of the City of Whyalla

Statement of Financial Position

as at 30 June 2026

	Notes	2026 $ '000	2025 $ '000
ASSETS			
Current assets			
Cash and cash equivalent assets	7a	390	8,099
Trade and other receivables	7b	6,034	3,790
Inventories	7c	2,534	2,548
Total current assets		8,958	14,437
Non-current assets			
Other non-current assets	8	1,284	2,364
Infrastructure, property, plant and equipment	9	431,923	416,287
Total non-current assets		433,207	418,651
TOTAL ASSETS		442,165	433,088
LIABILITIES			
Current liabilities			
Trade and other payables	10a	5,067	11,995
Borrowings	10b	2,500	2,000
Provisions	10c	2,525	2,503
Total current liabilities		10,092	16,498
Non-current liabilities			
Borrowings	10b	–	2,500
Provisions	10c	1,233	1,244
Total non-current liabilities		1,233	3,744
TOTAL LIABILITIES		11,325	20,242
Net assets		430,840	412,846
EQUITY			
Accumulated surplus		72,533	65,300
Asset revaluation reserves	11a	356,675	343,992
Other reserves	11b	1,632	3,554
Total equity		430,840	412,846

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

The Corporation of the City of Whyalla

Statement of Changes in Equity

for the year ended 30 June 2026

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2026					
Balance at the end of previous reporting period		65,300	343,992	3,554	412,846
Net surplus / (deficit) for year		5,311	–	–	5,311
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	9a	–	12,683	–	12,683
Total comprehensive income		5,311	12,683	–	17,994
Transfers between reserves		1,922	–	(1,922)	–
Balance at the end of period		72,533	356,675	1,632	430,840
2025					
Balance at the end of previous reporting period		37,680	322,916	232	360,828
Net surplus / (deficit) for year		30,942	–	–	30,942
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	9a	–	21,076	–	21,076
Total comprehensive income		30,942	21,076	–	52,018
Transfers between reserves		(3,322)	–	3,322	–
Balance at the end of period		65,300	343,992	3,554	412,846

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

The Corporation of the City of Whyalla

Statement of Cash Flows

for the year ended 30 June 2026

	Notes	2026 $ '000	2025 $ '000
Cash flows from operating activities			
Receipts			
Rates receipts		28,066	26,926
Statutory charges		507	478
User charges		6,253	5,439
Grants, subsidies and contributions (operating purpose)		10,200	10,265
Investment receipts		66	68
Reimbursements		18	82
Other receipts		1,783	9,900
Payments			
Payments to employees		(16,298)	(14,566)
Payments for materials, contracts and other expenses		(28,032)	(20,262)
Finance payments		(364)	(924)
Net cash provided by (or used in) operating activities	13b	2,199	17,406
Cash flows from investing activities			
Receipts			
Amounts received specifically for new or upgraded assets		4,221	24,290
Grants utilised for capital purposes		912	595
Sale of real estate developments		–	885
Sale of replaced assets		171	165
Sale of surplus assets		1	12,554
Payments			
Expenditure on renewal/replacement of assets		(7,341)	(9,189)
Expenditure on new/upgraded assets		(5,891)	(22,331)
Net cash provided (or used in) investing activities		(7,927)	6,969
Cash flows from financing activities			
Receipts			
Proceeds from borrowings		14,425	34,700
Proceeds from bonds and deposits		96	39
Payments			
Repayment of bonds and deposits		(77)	(120)
Repayments of borrowings		(16,425)	(51,000)
Net cash provided by (or used in) financing activities		(1,981)	(16,381)
Net increase (decrease) in cash held		(7,709)	7,994
plus: cash & cash equivalents at beginning of period		8,099	105
Cash and cash equivalents held at end of period	13a	390	8,099

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

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 15 of the *Local Government (Financial Management) Regulations 2026* dated 09 October 2026

1.2 Critical accounting estimates

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

Particular areas involving a high degree of judgement or complexity include the estimation of future payments and timing in relation to landfill restoration. Further information in relation to the estimation of these liabilities are given in the relevant sections of these Notes.

1.3 Rounding

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

(2) The local government reporting entity

The Corporation of the City of Whyalla is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at Grundel street, Whyalla Norrie. These financial statements include the Council's operations.

(3) Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below:

$'000	Cash Payment Received	Annual Allocation	Annual Net Timing Difference	Cumulative Net Timing Difference
2023/24	$509	$6,113	-$5,604	$0
2024/25	$9,810	$6,464	+$3,346	+$3,346
2025/26	$ 9,314	$ 6,872	+$ 2,442	+$5,788

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

continued on next page ...

The Corporation of the City of Whyalla

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

Note 1. Summary of Material Accounting Policies (continued)

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

(4) Cash, cash equivalents and other financial instruments

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

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

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

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

(5) Inventories

5.1 Real estate assets developments

Real Estate Assets developments have been classified as Inventory in accordance with *AASB 102 Inventories* and are valued at the lower of cost or net realisable value. Cost includes the costs of acquisition, development, borrowing and other costs incurred on financing of that acquisition and up to the time of sale. Any amount by which cost exceeds the net realisable value has been recognised as an expense.

Revenues arising from the sale of property are recognised in the operating statement when settlement is completed.

5.2 Other real estate held for resale

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

Certain properties, auctioned for non-payment of rates in accordance with the *Local Government Act 1999* but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

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

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

6.2 Materiality

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

continued on next page ...

The Corporation of the City of Whyalla

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

Note 1. Summary of Material Accounting Policies (continued)

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

Office Furniture & Equipment	$5,000
Other Plant & Equipment	$5,000
Buildings - New Construction/Extensions	$10,000
Open Space Structures	$10,000
Street Furniture & Playground Equipment	$5,000
Road Construction & Reconstruction	$10,000
Paving & Footpaths, Kerbs & Gutters	$5,000
Drains & Culverts	$5,000
Reticulation Extensions	$5,000
Sidelines & Household Connections	$5,000
Irrigation	$5,000

6.3 Subsequent recognition

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

6.4 Depreciation of non-current assets

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

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

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

Plant, Furniture & Equipment

Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-Making Equipment	5 to 8 years
Other Plant and Equipment	5 to 15 years
Street Furniture	10 to 20 years

Building & Other Structures

Buildings – Masonry (overall)	50 to 100 years
Buildings – Other Construction	20 to 40 years
Buildings – Roofing	40 to 60 years
Buildings – Services	10 to 100 years
Buildings – Interior	20 to 40 years
Buildings – Sub-Structure	50 to 120 years
Buildings – Super Structure	50 to 100 years
Open Space Structures – Masonry and Engineered Structures	50 to 100 years
Open Space Structures – Other Construction	20 to 40 years
Playground Equipment	5 to 20 years

continued on next page ...

The Corporation of the City of Whyalla

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

Note 1. Summary of Material Accounting Policies (continued)

Infrastructure

Sealed Roads – Surface	15 to 30 years
Sealed Roads – Lower Surface / Single Layer	45 to 100 years
Sealed Roads – Carparks	30 to 50 years
Sealed Roads – Pavement Base	65 to 100 years
Sealed Roads – Pavement Sub-Base	400 to 750 years
Unsealed Roads	10 to 20 years
Paving & Footpaths, Kerbs & Gutters - Surface	25 to 75 years
Paving & Footpaths, Kerbs & Gutters - Sub-Surface	100 to 300 years
Traffic Signals & School Crossings	25 years
Stormwater - Drains	70 to 100 years
Stormwater - Culverts	70 to 100 years
Stormwater - Flood Control Structures	70 to 100 years
Stormwater - Dams and Reservoirs	70 to 100 years
Stormwater - Reticulation Pipes	70 to 120 years
Irrigation - Primary Supply Lines	80 years
Irrigation - Secondary Supply Lines	50 years
Irrigation - Sub-Surface Supply Lines (Tertiary)	25 years
Irrigation - Pump Stations & Controls	10 to 20 years
Irrigation - Sprinklers, Drippers and Valves	15 to 20 years
Irrigation - Miscellaneous	25 to 50 years

6.5 Impairment

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

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

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

6.6 Borrowing costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with *AASB 123 Borrowing Costs*. The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 5, and the amount (if any) of interest revenue offset against borrowing costs in Note 4.

continued on next page ...

The Corporation of the City of Whyalla

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

Note 1. Summary of Material Accounting Policies (continued)

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of “Payables”.

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

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

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

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme and other superannuation funds. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council’s involvement with the schemes are reported in Note 17.

(10) Provisions for reinstatement, restoration and rehabilitation

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change.

Given there is no air space remaining in the Landfill, all adjustments made to the provision for the capping of landfill cell obligations in future years are recognised through the Statement of Comprehensive Income for the life of the Provision.

As the future cash outflows are estimates that can materially impact the value of the provision, they will be externally verified once every 5 years. In the intervening years the costs are indexed. The last external review was undertaken by Waste and Management Services as at 30 June 2025, with the next review due by 30 June 2030.

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The Corporation of the City of Whyalla

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

Note 1. Summary of Material Accounting Policies (continued)

(11) Leases

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

11.1 Council as a lessee

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

i) Right-of-Use-Assets

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

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

ii) Lease Liabilities

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

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

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

(12) GST implications

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

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

(13) New accounting standards and UIG interpretations

Standards issued by the AASB not yet effective

The AASB has issued new and amended Australian Accounting Standards and Interpretations that are not yet effective as of 30 June 2026. These standards have not yet been adopted by Council and will be incorporated into the financial statements upon their effective dates. The following list identifies all applicable new and amended Australian Accounting Standards and Interpretations that were issued but are not yet effective as of 30 June 2026.

AASB 2024-2: Amendments to the Classification and Measurement of Financial Instruments

AASB 2024-2 amends AASB 9 Financial Instruments and AASB 7 Financial Instruments: Disclosures to clarify how the contractual cash flows from financial assets should be assessed when determining their classification. The amendment also clarifies the derecognition requirements of financial liabilities that are settled through electronic payment systems.

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The Corporation of the City of Whyalla

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

Note 1. Summary of Material Accounting Policies (continued)

This standard is effective for annual reporting periods beginning on or after 1 January 2026.

The amendment is not expected to have a material impact on the financial statements once adopted.

AASB 18: Presentation and Disclosure in Financial Statements (Not-for-Profit Entities)

AASB 18 replaces AASB 101 *Presentation of Financial Statements* and sets out requirements for the presentation and disclosure of information in general purpose financial statements. Amongst other changes, the standard introduces management-defined performance measures, requires items in the statement of profit or loss to be classified into one of five categories (operating, investing, financing, income taxes and discontinued operations), and enhances the requirements for the aggregation and disaggregation of information.

This standard is effective for annual reporting periods beginning on or after 1 January 2028.

Council is currently assessing the impact the standard will have on the financial statements once adopted.

Australian Sustainability Reporting Standards (AASB S1 and AASB S2)

The Australian Sustainability Reporting Standards comprise AASB S1 G*eneral Requirements for Disclosure of Sustainability-related Financial Information* and AASB S2 *Climate-related Disclosures*. These standards establish a framework for reporting sustainability-related and climate-related financial information.

As at 30 June 2026, AASB S1 and AASB S2 are not mandatory for local government entities. Sustainability reporting requirements for public sector entities continue to evolve in Australia. Any further application of these standards to local government will depend on the requirements adopted by the relevant legislative or regulatory authorities. Council will continue to monitor developments and assess any potential implications for future financial reporting.

(14) Comparative figures

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

(15) Disclaimer

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

The Corporation of the City of Whyalla

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

Note 2. Financial indicators

	Indicator 2026	Indicators 2025	2024
Financial Indicators overview *These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.*			
1. Operating Surplus Ratio Operating surplus / Total operating income *This ratio expresses the operating surplus as a percentage of total operating revenue.*	**0.8%**	0.8%	(27.0)%
2. Net Financial Liabilities Ratio Net financial liabilities / Total operating income *Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.*	**10%**	18%	71%
Adjustments to Ratios *In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*			
Adjusted Operating Surplus Ratio Operating surplus / Total operating income	**(6.8)%**	(7.1)%	(9.2)%
Adjusted Net Financial Liabilities Ratio Net financial liabilities / Total operating income	**25%**	28%	61%
3. Asset Renewal Funding Ratio Asset renewals / Infrastructure and Asset Management Plan required expenditure *Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.*	**152%**	79%	95%

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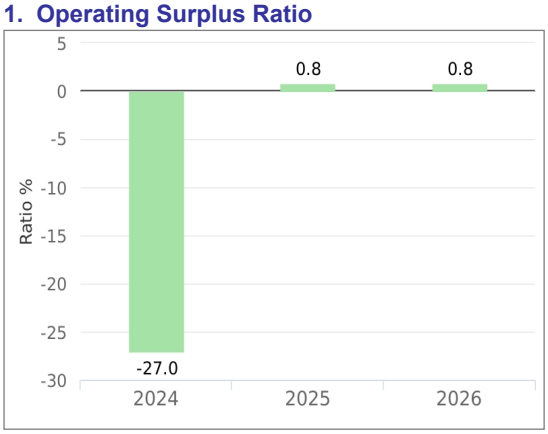
The Corporation of the City of Whyalla

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

Note 2. Financial indicators (continued)

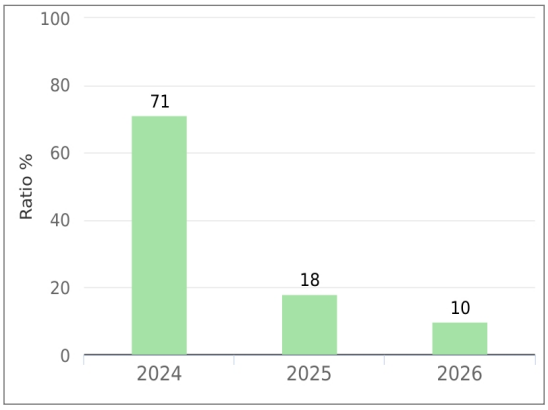
Financial indicators - graphs

1. Operating Surplus Ratio



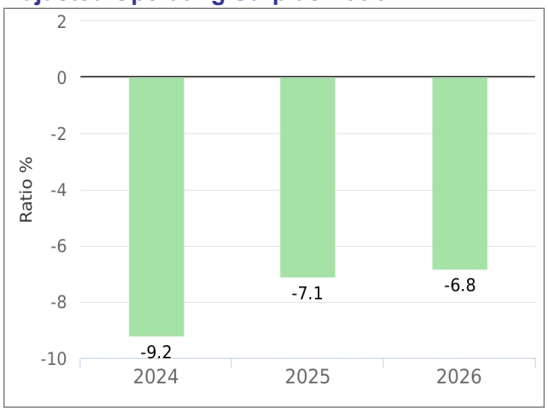
Purpose of operating surplus ratio	Commentary on 2025/26 result
This indicator is to determine the percentage the operating revenue varies from operating expenditure	2025/26 ratio 0.8% The timing difference of Financial Assistance Grants has culminated in the ratio displaying a positive result for the year. The Adjusted Operating Surplus Ratio provides a better measure of Council's underlying result.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio	Commentary on 2025/26 result
This indicator shows the significance of the net amount owed to others, compared to operating revenue	2025/26 ratio 10% This ratio is impacted by the timing difference of Financial Assistance Grants being lower than it otherwise would be. The adjusted Net Financial Liabilities Ratio provides a better measure of Council's underlying debt.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio	Commentary on 2025/26 result
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	2025/26 ratio (6.8)% While the ratio shows a deficit result, this is aligned with the original budget position. The result shows that Council continues to move back towards a breakeven result, which will occur over the coming years.

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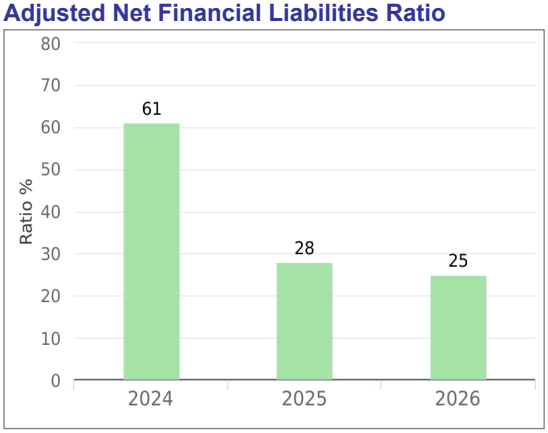
The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

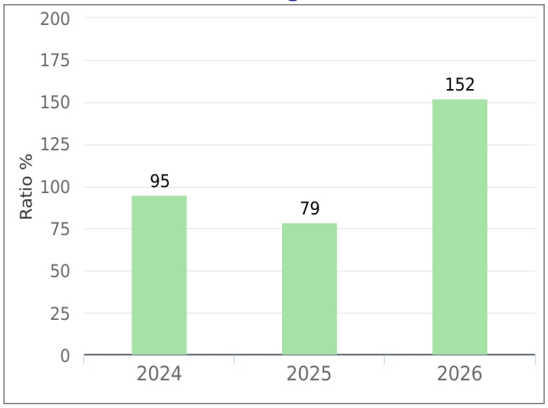
Note 2. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio	Commentary on 2025/26 result
	2025/26 ratio 25%
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	This ratio shows that Council's debt levels are relatively low when compared to overall revenue, meaning that current borrowing levels are not of concern. This ratio is expected to drop slowly over time.

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio	Commentary on 2025/26 result
	2025/26 ratio 152%
This indicator aims to determine if assets are being renewed and replaced in an optimal way	The high level of this ratio this year is due to the completion of renewal works that were deferred from earlier years and offsets the lower results that were achieved over the previous few financial years.

The Corporation of the City of Whyalla

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

Note 3. Uniform presentation of finances

	2026 $ '000	2025 $ '000
The following is a high-level summary of both operating and capital investment activities of the Council prepared on a modified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income		
Rates	28,106	27,247
Statutory charges	489	461
User charges	5,871	5,105
Grants, subsidies and contributions - capital	912	595
Grants, subsidies and contributions - operating	10,159	10,249
Investment income	66	68
Reimbursements	16	75
Other income	1,325	1,615
Total Income	46,944	45,415
Expenses		
Employee costs	(15,690)	(14,712)
Materials, contracts and other expenses	(20,487)	(20,218)
Depreciation, amortisation and impairment	(10,089)	(9,323)
Finance costs	(300)	(816)
Total Expenses	(46,566)	(45,069)
Operating surplus / (deficit)	378	346
Net timing adjustment for general purpose grant funding	(2,442)	(3,346)
Less: grants, subsidies and contributions - capital	(912)	(595)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(7,341)	(9,189)
Add back depreciation, amortisation and impairment	10,089	9,323
Add back proceeds from sale of replaced assets	171	165
	2,919	299
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(5,891)	(22,331)
Add back grants, subsidies and contributions - capital new/upgraded	912	595
Add back amounts received specifically for new and upgraded assets	4,221	24,290
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	1	13,439
	(757)	15,993
Adjusted annual net impact to financing activities (surplus/(deficit))	(814)	12,697

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4. Income

	2026 $ '000	2025 $ '000
(a) Rates		
General rates		
General rates	22,960	22,864
Less: mandatory rebates	(374)	(386)
Less: discretionary rebates, remissions and write-offs	(346)	(925)
Total general rates	22,240	21,553
Other rates (including service charges)		
Landscape levy	1,099	1,071
Waste collection	4,808	4,674
Less: discretionary rebates, remissions and write-offs	(277)	(274)
Total other rates (including service charges)	5,630	5,471
Other charges		
Penalties for late payment	236	223
Total other charges	236	223
Total rates	28,106	27,247
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	115	108
Town planning fees	52	49
Health and septic tank inspection fees	2	12
Animal registration fees and fines	241	220
Parking fines / expiation fees	21	14
Other licences, fees and fines	58	58
Total statutory charges	489	461
(c) User charges		
Cemetery/crematoria fees	341	312
Hall and equipment hire	37	22
Property lease	455	351
Sales - general	136	145
Subsidies received on behalf of users	1,498	1,287
Sundry	350	337
Airport Charges	2,319	2,038
Marina Fees	64	68
Child Care Centre	553	478
Waste Fees	118	67
Total user charges	5,871	5,105

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The Corporation of the City of Whyalla

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

Note 4. Income (continued)

	2026 $ '000	2025 $ '000
(d) Investment income		
Interest on Investments		
- Local Government Finance Authority	52	44
- Banks and other	14	24
Total investment income	66	68
(e) Reimbursements		
Roadworks	2	–
Private works	6	1
Other	8	74
Total reimbursements	16	75
(f) Other income		
Rebates received	944	900
Sundry	256	582
Management Other Income	11	15
Finance Debt Collection	84	56
Quarry Income	30	62
Total other income	1,325	1,615
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	6,031	23,946
Total amounts received for new or upgraded assets	6,031	23,946
Other grants, subsidies and contributions - capital		
Untied - Local roads and community	912	595
Total Other grants, subsidies and contributions - capital	912	595
Operating grants, subsidies and contributions		
Untied - Financial Assistance Grant	9,314	9,810
Library and communications	144	159
Sundry	701	280
Total other grants, subsidies and contributions - operating	10,159	10,249
Total grants, subsidies and contributions	17,102	34,790

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The Corporation of the City of Whyalla

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

Note 4. Income (continued)

	2026 $ '000	2025 $ '000
(i) Sources of grants		
Commonwealth Government	1,326	622
State Government	15,688	34,100
Other	88	68
Total	17,102	34,790

(h) Conditions over grants and contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, and are required to be repaid to the funding body if not expended, are as follows:

Unexpended at the close of the previous reporting period	3,554	232
Less:		
Expended during the current period from revenues recognised in previous reporting periods		
Roads infrastructure	(2,311)	(7)
Heritage and cultural services	(54)	(23)
Other	(1,189)	(137)
Subtotal	(3,554)	(167)
Plus:		
Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Roads infrastructure	183	2,311
Heritage and cultural services	3	5
Other	1,446	1,173
Subtotal	1,632	3,489
Unexpended at the close of this reporting period	1,632	3,554
Net increase (decrease) in assets subject to conditions in the current reporting period	(1,922)	3,322

(i) Physical resources received free of charge

Other	–	45
Total physical resources received free of charge	–	45

The Corporation of the City of Whyalla

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

Note 5. Expenses

	Notes	2026 $ '000	2025 $ '000
(a) Employee costs			
Salaries and wages		11,996	11,209
Employee leave expense		1,921	1,998
Superannuation - defined contribution plan contributions	17	1,397	1,241
Superannuation - defined benefit plan contributions	17	165	176
Workers' compensation insurance		305	293
Less: capitalised and distributed costs		(94)	(205)
Total operating employee costs		15,690	14,712
Total number of employees (full time equivalent at end of reporting period)		139	137
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		19	18
Bad and doubtful debts		(1)	24
Elected members' expenses		313	316
Election expenses		8	8
Subtotal - prescribed expenses		339	366
(ii) Other materials, contracts and expenses			
Contractors		10,008	8,590
Energy		1,560	1,579
Water		1,483	1,344
Insurance		580	551
Maintenance		235	354
Legal expenses		82	290
Levies paid to Government - Landscape levy		1,097	1,071
Levies - other		45	54
Parts, accessories and consumables		1,302	1,301
Professional services		850	991
Subscriptions, Licences and Memberships		1,372	1,301
Transfer from Works in Progress		–	344
Sundry		1,534	2,082
Subtotal - Other material, contracts and expenses		20,148	19,852
Total materials, contracts and other expenses		20,487	20,218

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The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 5. Expenses (continued)

	2026 $ '000	2025 $ '000
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Land improvements	1,082	923
Buildings and other structures	1,744	1,713
Infrastructure		
- Stormwater drainage	722	707
- Irrigation Systems	341	334
- Playgrounds	177	136
- Roads & Footpaths	4,153	4,068
- Runway Assets	664	240
Plant and equipment	734	715
Furniture and fittings	198	191
Street Furniture	81	81
Other assets	193	215
Total depreciation, amortisation and impairment	10,089	9,323
(d) Finance costs		
Interest on overdraft and short-term drawdown	300	816
Total finance costs	300	816

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 6. Asset disposal and fair value adjustments

	2026 $ '000	2025 $ '000
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	171	165
Less: carrying amount of assets sold	(1,269)	(3,561)
Gain (loss) on disposal	(1,098)	(3,396)
(ii) Assets surplus to requirements		
Proceeds from disposal	1	12,554
Less: carrying amount of assets sold	(1)	(3,140)
Gain (loss) on disposal	–	9,414
Real estate development assets		
Proceeds from disposal	–	885
Less: carrying amount of assets sold	–	(298)
Gain (loss) on disposal	–	587
Net Gain (Loss) on Disposal	(1,098)	6,605

The Corporation of the City of Whyalla

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

Note 7. Current assets

		2026 $ '000	2025 $ '000
(a) Cash and cash equivalent assets			
Cash on hand and at bank		90	8,099
Short term deposits and bills, etc.		300	–
Total cash and cash equivalent assets		390	8,099
(b) Trade and other receivables			
Rates - general and other		2,264	2,233
Council rates postponement scheme		49	40
Accrued revenues		2,200	89
Debtors - general		705	693
GST recoupment		303	272
Prepayments		520	485
Sundry		9	10
Subtotal		6,050	3,822
Less: provision for expected credit losses		(16)	(32)
Total trade and other receivables		6,034	3,790
(c) Inventories			
Stores and materials		77	114
Trading stock		129	106
Real estate developments	8	2,328	2,328
Total inventories		2,534	2,548

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 8. Non-current assets

	2026 $ '000	2025 $ '000
Other non-current assets		
Other		
Capital work in progress	1,284	2,364
Total other non-current assets	1,284	2,364
Other disclosures		
Real estate developments - current and non-current		
(Valued at the lower of cost and net realisable value)		
Industrial and commercial	2,328	2,328
Total real estate for resale	2,328	2,328
Represented by:		
Acquisition costs	414	414
Development costs	1,782	1,782
Finance costs	132	132
Subtotal	2,328	2,328
Total real estate for resale	2,328	2,328
Apportionment of real estate developments		
Current assets	2,328	2,328

The Corporation of the City of Whyalla

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

Note 9. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

		as at 30/06/25				Asset movements during the reporting period								as at 30/06/26			
	Fair Value Level	At Fair Value $ '000	At Cost $ '000	Accumulated Depreciation $ '000	Carrying amount $ '000	Asset Additions New / Upgrade $ '000	Asset Additions Renewals $ '000	WDV of Asset Disposals $ '000	Depreciation Expense (Note 5c) $ '000	WIP Transfers $ '000	Adjustments & Transfers $ '000	Revaluation Decrements to Equity (ARR) (Note 9) $ '000	Revaluation Increments to Equity (ARR) (Note 9) $ '000	At Fair Value $ '000	At Cost $ '000	Accumulated Depreciation $ '000	Carrying amount $ '000
Land	2	9,274	–	–	9,274	–	–	–	–	–	–	–	260	9,534	–	–	9,534
Land	3	31,950	–	–	31,950	–	–	–	–	–	–	–	895	32,844	–	–	32,844
Land improvements	3	45,819	–	(19,356)	26,463	2,993	2,800	(453)	(1,082)	87	–	(462)	1,410	51,771	–	(20,015)	31,756
Buildings and other structures	2	12,209	–	(12,209)	–	–	25	–	–	–	–	(368)	343	12,577	–	(12,577)	–
Buildings and other structures	3	108,188	–	(52,126)	56,062	572	1,026	(471)	(1,744)	(177)	–	(986)	3,040	111,622	–	(54,300)	57,322
Infrastructure																	
- Stormwater drainage	3	79,431	–	(37,069)	42,362	–	107	–	(722)	–	–	(1,054)	2,149	81,687	–	(38,844)	42,843
- Irrigation Systems	3	12,645	–	(4,800)	7,845	17	141	(1)	(341)	2	–	(3,137)	4,063	16,854	–	(8,265)	8,589
- Playgrounds	3	3,025	–	(1,443)	1,582	–	677	(101)	(177)	21	–	(2)	97	3,563	–	(1,466)	2,097
- Roads & Footpaths	3	301,038	–	(100,927)	200,111	36	1,622	(174)	(4,153)	(266)	–	(2,784)	8,121	309,547	–	(107,035)	202,512
- Runway Assets	3	32,524	–	(544)	31,980	2,033	–	–	(664)	1,521	–	(2)	1,100	37,088	–	(1,120)	35,968
Plant and equipment		–	7,269	(3,529)	3,740	5	615	(70)	(734)	–	–	–	–	–	7,500	(3,944)	3,556
Furniture and fittings		–	3,089	(1,979)	1,110	119	313	–	(198)	(107)	–	–	–	–	3,208	(1,972)	1,236
Street Furniture		–	2,272	(1,243)	1,029	–	16	–	(81)	–	–	–	–	–	2,288	(1,325)	963
Other assets		–	4,763	(1,984)	2,779	116	–	–	(193)	–	–	–	–	–	4,880	(2,177)	2,703
Total infrastructure, property, plant and equipment		636,103	17,393	(237,209)	416,287	5,891	7,342	(1,270)	(10,089)	1,081	–	(8,795)	21,478	667,087	17,876	(253,040)	431,923
Comparatives		580,079	16,546	(216,199)	380,426	22,331	9,233	(6,701)	(9,323)	(411)	(344)	(23,818)	44,894	636,103	17,393	(237,209)	416,287

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The Corporation of the City of Whyalla

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

Note 9. Infrastructure, Property, Plant & Equipment (continued)

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

Valuation of assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

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

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

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

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

Information on valuations

Fair value hierarchy level 2 valuations - Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Fair value hierarchy level 3 valuations of land - Valuations of crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and / or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets -There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Other information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to *AASB 1.D5* to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with *AASB 13 Fair Value Measurement*: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, current replacement cost is taken to be the fair value.

Highest and best use

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

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The Corporation of the City of Whyalla

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

Note 9. Infrastructure, Property, Plant & Equipment (continued)

Fair Value Measurement

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

Land, Land Improvements & Playgrounds

- Basis of valuation: Fair Value
- Date of condition audit and full revaluation: 30 June 2025
- Date of indexation: 30 June 2026
- Valuer: Public Private Property and Sproutt

Council applies indexation to the depreciated replacement cost between comprehensive revaluations, based on the Local Government Price Index, with the most recent indexation applied as at 30 June 2026.

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

No capitalisation threshold is applied to the acquisition of land or interests in land.

Level 3 classified land and land improvements assets relate to properties where there is an inability or restriction on Council to sell this asset in the open market.

Depreciation for 2026/27 is projected to increase by $280,000, or 22%.

Buildings & Other Structures

- Basis of valuation: Fair Value / Market Value
- Date of condition audit and full revaluation: 30 June 2025
- Date of indexation: 30 June 2026
- Valuer: Public Private Property and Sproutt

Council applies indexation to the unit rates between comprehensive revaluations, based on the Local Government Price Index, with the most recent indexation applied as at 30 June 2026.

Buildings have been disclosed as either Fair Value Hierarchy Level 2 valuations or as Fair Value Hierarchy Level 3 valuations, in accordance with AASB 13 Fair Value Measurement.

Building valuations, disclosed as Level 2, are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Building valuations, disclosed as Level 3 have been determined to have no known market for these assets and they are valued at depreciated current replacement cost. This method involves the determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate. This method has significant inherent uncertainties, relaying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Depreciation for 2026/27 is projected to increase by $81,000, or 5%.

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The Corporation of the City of Whyalla

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

Note 9. Infrastructure, Property, Plant & Equipment (continued)

Infrastructure

Roads, Footpaths and Runway Assets

- Written down current replacement cost
- Date of condition audit and full revaluation: 30 June 2023
- Date of indexation: 30 June 2026
- Valuer: Tonkin Consulting Pty Ltd

Council applies indexation to the unit rates between comprehensive revaluations, based on the Local Government Price Index, with the most recent indexation applied as at 30 June 2026.

Depreciation for 2026/27 is projected to increase by $153,000, or 3%.

Stormwater Drainage

- Written down current replacement cost
- Date of condition audit and full revaluation: 30 June 2024
- Date of indexation: 30 June 2026
- Valuer: Tonkin Consulting Pty Ltd

Council applies indexation to the unit rates between comprehensive revaluations, based on the Local Government Price Index, with the most recent indexation applied as at 30 June 2026.

Depreciation for 2026/27 is projected to increase by $20,000, or 3%.

Irrigation

- Written down current replacement cost
- Date of condition audit and full revaluation: 30 June 2026
- Valuer: Know-Ledge Asset Management Pty Ltd and Modelve

Depreciation for 2026/27 is projected to increase by $32,000, or 9%.

Plant & Equipment

These assets are recognised at cost.

All other Assets

These assets are recognised at cost.

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 10. Liabilities

	2026 Current $ '000	2026 Non Current $ '000	2025 Current $ '000	2025 Non Current $ '000
(a) Trade and other payables				
Goods and services	2,000	–	6,469	–
Payments received in advance	2,602	–	4,412	–
Accrued expenses - employee entitlements	265	–	853	–
Accrued expenses - finance costs	107	–	171	–
Accrued expenses - other	43	–	59	–
Deposits, retentions and bonds	50	–	31	–
Total trade and other payables	5,067	–	11,995	–
(b) Borrowings				
Loans	2,500	–	2,000	2,500
Total Borrowings	2,500	–	2,000	2,500
(c) Provisions				
Employee entitlements (including oncosts)	2,525	119	2,503	130
Landfill Capping and Closure	–	1,114	–	1,114
Total provisions	2,525	1,233	2,503	1,244

All interest bearing liabilities are secured over the future revenues of the Council

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 11. Reserves

	as at 30/06/25 Opening Balance $ '000	Increments (Decrements) $ '000	Transfers $ '000	Impairments $ '000	as at 30/06/26 Closing Balance $ '000
(a) Asset revaluation reserve					
Land	29,521	1,155	–	–	30,676
Land improvements	8,135	948	–	–	9,083
Buildings and other structures	38,685	2,029	–	–	40,714
Infrastructure					
- Stormwater drainage	41,134	1,095	–	–	42,229
- Irrigation Systems	1,733	926	–	–	2,659
- Playgrounds	1,934	95	–	–	2,029
- Roads & Footpaths	210,721	5,337	–	–	216,058
- Runway Assets	12,129	1,098	–	–	13,227
Total asset revaluation reserve	343,992	12,683	–	–	356,675
Comparatives	322,916	21,076	–	–	343,992

	as at 30/06/25 Opening Balance $ '000	Tfrs to Reserve $ '000	Tfrs from Reserve $ '000	Other Movements $ '000	as at 30/06/26 Closing Balance $ '000
(b) Other reserves					
Committed Funds Reserve	3,554	1,632	(3,554)	–	1,632
Total other reserves	3,554	1,632	(3,554)	–	1,632
Comparatives	232	3,489	(167)	–	3,554

Purposes of reserves

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

Committed Funds Reserve
The committed funds reserve is used to record amounts committed for brought forward projects, unexpended grant funds and developer contributions.

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 12. Assets subject to restrictions

	2026 $ '000	2025 $ '000
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.		
Cash and financial assets		
Other Contributions	11	1
Federal Government	67	48
State Government	1,554	3,505
Total cash and financial assets	1,632	3,554
Total assets subject to externally imposed restrictions	1,632	3,554

The Corporation of the City of Whyalla

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

Note 13. Reconciliation to Statement of Cash Flows

	Notes	2026 $ '000	2025 $ '000
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	7a	390	8,099
Balances per Statement of Cash Flows		390	8,099
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		5,311	30,942
Non-cash items in income statements			
Depreciation, amortisation and impairment		10,089	9,323
Non-cash asset acquisitions		–	(45)
Grants for capital acquisitions treated as investing activity		(6,944)	(24,541)
Net (gain)/loss on disposals		1,098	(6,605)
		9,554	9,074
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(2,228)	(80)
Change in allowances for under-recovery of receivables		(16)	(3)
Net (increase)/decrease in inventories		13	(45)
Net (increase)/decrease in other assets		1	–
Net increase/(decrease) in trade and other payables		(5,136)	8,284
Net increase/(decrease) in unpaid employee benefits		11	(8)
Net increase/(decrease) in other provisions		–	184
Net cash provided by (or used in) operations		2,199	17,406
(c) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Bank overdrafts		500	500
Corporate credit cards		37	37
LGFA cash advance debenture facility		26,000	26,000

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

Council also has immediate access to a short-term draw-down facility, and variable interest rate borrowings under a cash advance facility, both from the Local Government Finance Authority of SA.

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 14. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

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

Terms & Conditions:
Deposits are returning fixed interest rates between 4.15% and 4.65% (2025: 0.05% and 4.15%). Short term deposits have an average maturity of 1 day and an average interest rate of 4.26% (2025: 1 day and 2.96%).

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

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

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

Terms & Conditions:
Secured over the subject land, arrears attract interest of 8.50% (2025: 9.15%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

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

Receivables - fees and other charges

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

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

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

Receivables - other levels of government

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

Terms and conditions:
Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying amount:
Approximates fair value.

Liabilities - creditors and accruals

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

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The Corporation of the City of Whyalla

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

Note 14. Financial instruments (continued)

Terms and conditions:
Liabilities are normally settled on 30 day terms.

Carrying amount:
Approximates fair value.

Liabilities - interest bearing borrowings

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

Terms & Conditions:
Secured over future revenues, borrowings are repayable and interest is charged at fixed and variable rates between 5.60% and 5.85% (2025: 1.90% and 5.60%).

Carrying Amount:
Approximates fair value.

Liabilities - leases

Accounting policy:
Accounted for in accordance with AASB 16 as stated in Note 16.

	Due < 1 year $ '000	Due > 1 year and ≤ 5 years $ '000	Due > 5 years $ '000	Total Contractual Cash Flows $ '000	Carrying Values $ '000
2026					
Financial assets					
Cash and cash equivalents	390	–	–	390	390
Receivables	5,514	–	–	5,514	5,514
Total financial assets	5,904	–	–	5,904	5,904
Financial liabilities					
Payables	2,200	–	–	2,200	2,200
Current borrowings	2,500	–	–	2,500	2,500
Non-current borrowings	–	–	–	–	–
Total financial liabilities	4,700	–	–	4,700	4,700
2025					
Financial assets					
Cash and cash equivalents	8,099	–	–	8,099	8,099
Receivables	3,822	–	–	3,822	3,305
Total financial assets	11,921	–	–	11,921	11,404
Financial liabilities					
Payables	6,730	–	–	6,730	6,730
Current borrowings	2,002	–	–	2,002	2,000
Non-current borrowings	140	2,507	–	2,647	2,500
Total financial liabilities	8,872	2,507	–	11,379	11,230

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The Corporation of the City of Whyalla

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

Note 14. Financial instruments (continued)

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

	2026		2025	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
	$ '000	$ '000	$ '000	$ '000
Overdraft	10.72%	–	10.57%	–
Fixed interest rates	5.60%	2,500	3.96%	4,500
		2,500		4,500

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

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 7 and 8 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

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

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The Corporation of the City of Whyalla

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

Note 14. Financial instruments (continued)

Expected credit losses (ECL)

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

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

	2026 $ '000	2025 $ '000
As at 1 July	32	35
Provisions	(4)	16
Write-off	(12)	(16)
Less reversals	–	(1)
Other movements	–	(2)
As at 30 June	16	32

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 15. Capital expenditure and investment property commitments

	2026 $ '000	2025 $ '000
(a) Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Land Improvements	7,455	2,734
Buildings	781	127
Infrastructure	5,909	8,495
	14,145	11,356
These expenditures are payable:		
Not later than one year	11,685	11,356
Later than one year and not later than 5 years	2,460	–
	14,145	11,356
(b) Other expenditure commitments		
Other non-capital expenditure commitments at the reporting date but not recognised in the financial statements as liabilities:		
Audit Services	101	93
Waste Management Services	4,542	4,484
Other Maintenance Contracts	2,829	2,210
Other	6,733	4,822
	14,205	11,609
These expenditures are payable:		
Not later than one year	7,472	7,390
Later than one year and not later than 5 years	6,733	4,219
	14,205	11,609

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 16. Leases

(i) Council as a lessee

Council leases a former high school site from the State Government to be used as its principal offices, while investigating what site will form the best long term option for this purpose. Council is dependent on this arrangement in the short to medium term to be able to continue delivering services to the community. The initial lease term is for 4 years with approximately 1 year remaining on this term. The lease payment is $1 per annum (if requested). The lease covers the formal high school building and the surrounding grounds. Council can only use the building for civic purposes and all sub-leasing must be approved by the Education Department and must be on similar terms as Council's lease. It should be noted that Council is responsible for all ground maintenance of the site, costing approximately $190,000 per annum, which forms part of the consideration for Council having use of the site. Council has commenced the process to enter into a new longer term lease of the site.

(ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 4.

Investment property
Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 4. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

	2026 $ '000	2025 $ '000
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	291	317
Later than one year and not later than 5 years	719	913
Later than 5 years	606	1,979
	1,616	3,209

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 17. Superannuation

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

Accumulation only members

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

Salarylink (Defined Benefit Fund) members

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

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

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

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 18. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads and water

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

At reporting date, Council controlled 353 km of road reserves, of average width 20 metres and one land parcel under water, containing the Whyalla Jetty.

2. Potential insurance losses

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

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

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

3. Bank guarantees

Council has no bank guarantees.

4. Legal expenses

Council is the planning consent authority for its area under the *Planning, Development and Infrastructure Act 2016*. Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had no notice of any appeals against planning decisions made prior to reporting date.

Council is responsible for the operations of the Mount Laura and, previously, the Newton Street landfill sites. The cost of Councils' obligations in relation to the Mount Laura site has been included in Note 10. The Newton Street site is monitored and costs are expensed on an annual basis. Requirements for future restorations have not been identified as at 30 June 2026. If applicable, once identified, the amount will be included and amortised on an annual basis.

Note 19. Events after the balance sheet date

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

Council has adopted the date the financial report was authorised for issue by certificate under regulation 15 of the *Local Government (Financial Management) Regulations 2026* as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is not aware of any "non adjusting events" that merit disclosure.

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 20. Related party transactions

Key management personnel

Transactions with key management personnel

The key management personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999 . In all 39 persons were paid the following total compensation

	2026 $ '000	2025 $ '000
The compensation paid to key management personnel comprises:		
Short-term employee benefits	3,983	3,866
Post-employment benefits	408	380
Long-term benefits	371	345
Termination benefits	81	18
Total	4,843	4,609
Rentals for Council property	13	–
Total	13	–

Seven key management personnel and relatives own or are employed by retail businesses from which various supplies were purchased as required either for cash or on 30 day account. The total amount purchased from these businesses for the 2025/26 financial year was $3,723,961 with aggregate purchases from four of these individual businesses exceeding $5,000 during the year. The majority of this cost relates to council's waste management contract.

All purchases were made in accordance with council's procurement policy and were entered into on arms-length terms. Any KMPs with a conflict of interest were not involved in the procurement decisions.

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

Two key management personnel or close family members (including related parties) lodged a total of two planning and building applications during the year. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications.

Two planning and building approvals without conditions were granted during the year. Total fees for these applications (all of which are payable on lodgement) amounted to $229.

One property owned by council is rented to an employee at market rates.

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of the Corporation of the City of Whyalla

Opinion

We have audited the accompanying financial report of the Corporation of the City of Whyalla (the Council), which comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of the Corporation of the City of Whyalla.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2026, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011.*

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Council's responsibility for the financial report

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

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's responsibilities for the audit of the financial report

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

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As part of an audit of the financial report in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

13 October 2026

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS

To the members of the Corporation of the City of Whyalla

Opinion

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

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

Basis for opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2025 to 30 June 2026. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's responsibility for internal controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with Section 125 of the *Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

Our independence and quality control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applied Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements* in undertaking this assurance engagement.

Auditor's responsibility

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

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Limitations of controls

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

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

Limitation of use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

13 October 2026

The Corporation of the City of Whyalla

General Purpose Financial Statements

for the year ended 30 June 2026

Certification of Auditor Independence

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

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

Justin Commons
Chief Executive Officer

Laurie Kozlovic
Presiding Member, Audit and Risk Committee

Date: 09 October 2026

THE CORPORATION OF THE CITY OF WHYALLA

GENERAL PURPOSE FINANCIAL STATEMENTS
For the year ended 30 June 2026

Statement by Auditor

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor

Partner

11 September 2026

Galpins
Accountants, Auditors & Business Consultants

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Climate Active Carbon Neutral ORGANISATION



UNEARTH WHYALLA

Attachment 2

Galpins

Accountants, Auditors & Business Consultants

2025/26 Audit Completion Report

The Corporation of the City of Whyalla



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EXECUTIVE SUMMARY

To the members of the audit and risk committee of the Corporation of the City of Whyalla

We are pleased to present our Audit Completion Report for the financial year ended 30 June 2026. The purpose of this document is to summarise the key accounting and audit matters that have arisen during the engagement and our audit conclusions.

We intend to issue the following opinions (subject to the satisfactory completion of the items described in section 1 – *Status of our Audit Work* of this document):

Intended opinions	Type of opinion	Proposed Auditor's Report
Opinion on the Financial Statements	Unmodified	Refer to Appendix 1 of this report.
Controls Opinion	Unmodified	Refer to Appendix 2 of this report.

We have included in this report the following information to ensure that councillors, management and audit & risk committee members are aware of all significant matters relating to the audit.

Matters	Sections
Status of our audit work	Section 1
Key Audit Matters	Section 2
Internal Controls Opinion and Recommendations	Section 3
Immaterial Uncorrected Misstatements	Section 4
Final Management Letter	Section 5
Proposed Independent Auditor's Report on the Financial Report	Appendix 1
Proposed Independent Auditor's Report on the Internal Controls	Appendix 2

We have also signed the statement by auditor regarding our independence, and confirmed that for the audit of the year ended 30 June 2026 we have maintained our independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

Yours faithfully



Tim Muhlhausler CA Registered Company Auditor
Date: 9 September 2026

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1. Status of Our Audit Work

Below is a summary of the status of audit activities and key documents related to the completion of our final audit.

Activities/Documents	Responsibility	Status
Final draft of the financial report	Management	**Completed**
Final audit visit	Audit	**Completed**
Final substantive procedures	Audit	**Completed**
Audit verification of the final draft of the financial report	Audit	**Completed**
Final draft of the financial report after audit verification	Management	**Completed**
Audit Completion Report	Audit	**Completed**
Final audited financial statements from the Council's subsidiaries	Management	**Completed**
Signed certification of auditor independence	Management	**Note 1**
Final financial report after considerations from the audit & risk committee	Management	**Note 1**
Signed certification of financial statements	Management	**Note 1**
Signed management representation letter	Management	**Note 1**
Final Independent Auditor's Report on the Internal Controls	Audit	**Note 2**
Final Independent Auditor's Report on the Financial Report	Audit	**Note 2**

Note 1 To be provided after the audit & risk committee meeting.

Note 2 To be provided by audit on receipt of both the:

- final financial report containing the signed certification of financial statements and the signed certification of auditor independence, and
- signed management representation letter.

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2. Key Audit Matters

Key audit matters are those matters that, in the auditor's professional judgement, were of most significance in the audit of the financial report. We address these matters in the context of our audit of the financial report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

2.1 Valuation of Infrastructure assets

Why the matter is significant	How the matter was addressed
Infrastructure assets are valued at fair value. The fair values of these assets were based on depreciated current replacement costs which is comprised by the gross replacement cost less accumulated depreciation. Council values the gross replacement cost using the estimated average cost (unit cost) at which it could construct a substitute asset of comparable quality in the normal course of business. There was inherent subjectivity involved in making judgments in relation to assumptions used to estimate unit rates which also involved determining the: ▪ components of assets that are replaced at different times in the asset lifecycle ▪ costs required to replace these components using current prices for materials, labour, and plant costs ▪ indices for measuring subsequent changes in unit rates. The useful lives of assets and the measurement of accumulated depreciation are determined by external valuers. Significant judgement is used to determine the different useful lives for different components of assets and to calculate the depreciation that would have accumulated since original construction using these estimated useful lives. The significant professional judgments used to estimate the gross replacement cost and the accumulated depreciation are also relevant to the calculation of the annual depreciation expense of these assets.	Our audit included but was not limited to the following activities: ▪ reconciled closing balances to the asset registers ▪ reconciled the movements in note 7 to the asset register ▪ reviewed the basis for valuation used by external valuers ▪ assessed the competence of external valuers (experts) in accordance with Australian Accounting Standards ▪ reviewed the fair value hierarchy provided in note 7 for each category of asset ▪ reconciled the useful lives used to calculate the accumulated depreciation and the depreciation for the period to the revaluation reports ▪ reviewed the useful lives mentioned above for different components and compared them to other local government entities ▪ performed a recalculation of depreciation ▪ reviewed the methodology used by Council to perform componentisation of infrastructure assets and compared the methodology used to Council's actual asset management practices and to other local government entities ▪ reconciled the unit rates used for different components of infrastructure assets to the unit rates provided in the valuer's report ▪ reviewed the unit rates mentioned above and compared them to different local government entities ▪ assessed the adequacy of disclosures in the financial report.

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2.2 Valuation of Land and Buildings

Why the matter is significant	How the matter was addressed
Land and buildings are valued at fair value. The basis of valuation to be used for these assets depends on a number of factors such as the nature of the asset, purpose of their use, the highest and best use of the asset, potential restrictions to the disposal of these assets among other factors. Valuation of land depends on whether the land is classified as Crown land or community land. Community land and Crown land are valued using unobservable (level 3) inputs as the allowance for the restriction on sale (requiring Ministerial consent) is usually an unobservable input, and is likely to have a significant effect on valuation. Land, where Council has an unfettered right to sell them, is usually valued at current market value based on their highest and best use. Level 2 inputs are primarily used for land during the valuation process. Valuation of buildings depends on the nature of these assets. Some Council buildings have no active market due to the specialised nature of the assets and the services they provide. For such buildings fair value is usually determined on the basis of replacement with a new building having similar service potential. Valuation techniques used to measure fair value of these buildings include significant unobservable inputs (level 3). For buildings that have an active market, buildings are assessed on market value principles which is deemed to be their fair value based on level 2 inputs. The most significant input into this valuation approach is sales transactions of comparable properties within the City, adjusted for any pertinent differences. The significant professional judgments used to estimate the value of buildings are also relevant to the calculation of the annual depreciation expense of these assets.	Our audit included but was not limited to the following activities: ▪ reconciled closing balances to the asset registers ▪ reconciled the movements in note 7 to the asset registers ▪ reviewed the basis for valuation used by external valuers ▪ assessed the competence of external valuers (experts) in accordance with Australian Accounting Standards ▪ analysed the nature of the land building assets and concluded whether the fair value hierarchy provided in note 7 for each category of asset was reasonable ▪ reconciled the useful lives used to calculate the accumulated depreciation and the depreciation for the period to the revaluation reports ▪ reviewed the useful lives mentioned above for different components and compared them to other local government entities ▪ performed a recalculation of depreciation; and ▪ assessed the adequacy of disclosures in the financial report.

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2.3 Accounting treatment of capitalisation of assets

Why the matter is significant	How the matter was addressed
Councils are asset intensive and highly dependent on multiple assets to deliver services to customers. Hence, there is a high volume of transactions and significant amounts involved in relation to capitalisation of assets. Due to the unique characteristics of Council's assets a number of considerations are taken into account when an expenditure is capitalised which include: ▪ whether Council is incurring capital expenditure on physical resources that are controlled by Council. Control is the most difficult of the characteristics of an asset to be defined as the concept goes beyond the legal ownership; ▪ Inclusions and exclusions of costs at initial recognition of an asset in accordance with AASB 116; ▪ Cost involved in dismantling and removing the asset and/or restoring the site under AASB 137; ▪ Borrowing costs to be capitalised into the cost of IPPE where the asset is a "qualifying asset" as per AASB 123; and ▪ accounting for subsequent costs and defining the nature of these costs as being capital or maintenance expenditure.	Our audit included but was not limited to the following activities: ▪ performed analytical procedures to define whether the amounts capitalised for the FY was in accordance with our expectation and our understanding of the entity; ▪ reviewed internal controls in place for capitalisation of assets; ▪ selected a sample of additions and performed an assessment of the nature of the addition and concluded whether the addition was recognised in accordance with Australian Accounting Standards; ▪ reviewed the WIP schedule and selected a sample of transfers out to ensure that the asset was appropriately valued and capitalised in the right account; and ▪ reviewed the WIP schedule in order to identify projects that should have been capitalised but were not.

2.4 Revenue Recognition

Why the matter is significant	How the matter will be addressed
AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities provide the framework for determining the timing of revenue recognition for councils. Income from capital and other specific purpose grants may require recognition over time as performance obligations are met (where these obligations are sufficiently specific and arise from enforceable contracts), and a liability recognised for unspent monies. Analysis of funding agreements and some level of professional judgement is required in making such determinations.	Our audit includes but is not limited to the following activities: ▪ performing analytical procedures to identify any variance that would represent a risk or incorrect application of AASB 15 and/or AASB 1058 ▪ reviewing a sample of grant agreements and assessing whether agreements contain sufficiently specific performance obligations ▪ evaluating the accounting policies used by Council to account for grants in accordance with AASB 15 and AAB 1058 ▪ testing a sample of financial transactions for compliance with Australian Accounting Standards.

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2.5 Management Override of Controls

Why the matter is significant	How the matter was addressed
Management is inherently in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare a fraudulent report by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, the risk of material misstatement due to fraud is, by default, considered a significant audit risk.	Our audit included but was not limited to the following activities: ▪ tested the appropriateness of journal entries recorded in the general ledger ▪ reviewed accounting estimates for biases ▪ performed final analytical procedures to conclude as to whether the financial report is consistent with our understanding of the entity ▪ requested written representation from Management ▪ reviewed IT access controls rights processes in place ▪ reviewed processes in place to ensure independent reviews of exception reports generated by Council ▪ reviewed processes in place to ensure independent reviews of audit trails of changes to master files. ▪

2.6 Other High and Moderate Risk Areas

The other high and moderate risk areas described in this section are account balances and/or audit areas that are not subject to a high degree of professional judgement, however we assessed their inherent risks as being high or moderate due to the materiality of the account balances, the high volume of transactions involved and other reasons outlined below:

Account balance	Why the risk is High/Moderate	Overall audit response
Rates and charges	- largest revenue item - often used as a reference point for analysing expenditure decisions - politically sensitive - reputational risk involved if rates are raised incorrectly.	- walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - comparison of total capital values from the VG report to the total capital value recorded in the rates system - reconciliation of the rates modelling to the rates system and to the general ledger - recalculation of rates for a sample of rate payers.
Employee costs	- one of the largest expense items - high volume of transactions / data – subject to error - errors impact individuals financially.	- walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - inspection of employee files (contracts, awards, EBs) - inspection of timesheets - recalculation of a sample of individual payments.
Materials, Contracts & Other expenses	- one of the largest expense items - high volume of transactions, inherently higher risk of error - fraud risk area (procurement, payments and credit cards)	- walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - inspection of supporting documents (contracts, invoices, purchase orders,

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Account balance	Why the risk is High/Moderate	Overall audit response
	- procurement and contracting are key focus areas for ICAC and the Auditor-General's Department.	subsequent payments, etc) for a sample of expenses.
Cash and cash equivalents	- material balance - fraud risk - if there is any instance of errors and/or fraud it will be indicative of broader errors - poor attitude to cash controls may be indicative of overall culture related to the entity's controls environment - public money.	- walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - bank confirmation - inspection of bank statements - verification of outstanding reconciling items - reperformance of bank reconciliations.
Trade and other payables	- one of the largest liabilities - material balance - opportunity for understatements - poor use of accrual basis of accounting may be indicative of poor culture related to financial reporting - payments represent an opportunity for fraud.	- walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - reconciliation between subsidiary ledgers and the general ledger - inspection of subsequent payments for a sample of creditors - inspection of a sample of subsequent payments for completeness test.

2.7 Intended Opinion on the Financial Report

We have completed our final risk of material misstatements assessment and concluded that the audit procedures performed were sufficient to reduce the audit risk to an acceptable level. We have evaluated the results of our audit testing and determined that no further adjustments to the financial statements are required.

In our opinion, subject to the satisfactory completion of the items described in section 1 of this report, ***the financial report prepared by Council presents fairly***, in all material respects, the Council's financial position as at the end of the current financial year and its financial performance for the year ended on that date (refer to our proposed Independent Auditor's Report on the Financial Report included in Appendix 1 of this report).

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3. Internal Controls Opinion and Recommendations

We have performed an extensive review of the Council's financial controls for the purpose of forming our control opinion as required by section 129 of the *Local Government Act 1999* based on council's obligations under s125 of that Act.

Our controls opinion is restricted per s129 of the Act to the application of s125 as it relates to financial internal controls, specifically the controls exercised by the Council during the relevant financial year in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities.

A summary of the results of our review is provided in the table below:

Business cycles	Controls Reviewed	Operating Effectively					2026 Findings			
		2030	2029	2028	2027	2026	H	M	L	BP
General Ledger	4	TBC*	TBC*	TBC*	TBC*	3	-	-	1	-
Fixed Assets	5	TBC*	TBC*	TBC*	TBC*	3	-	1	1	-
Purc & Proc/Contr	3	TBC*	TBC*	TBC*	TBC*	3	-	-	-	-
Accounts Payable	4	TBC*	TBC*	TBC*	TBC*	4	-	-	-	-
Rates	4	TBC*	TBC*	TBC*	TBC*	3	-	-	1	-
Banking	3	TBC*	TBC*	TBC*	TBC*	3	-	-	-	-
Credit Cards	4	TBC*	TBC*	TBC*	TBC*	4	-	-	-	-
Payroll	5	TBC*	TBC*	TBC*	TBC*	5	-	-	-	-
Debtors	3	TBC*	TBC*	TBC*	TBC*	2	-	-	1	-
Total	**35**					**30**	**-**	**1**	**4**	**-**

*TBC – To be confirmed in future audits for benchmarking and comparison purposes.

Overall the Council demonstrated a **high level of compliance** with the implementation of an internal control framework consistent with the principles within the Better Practice Model.

During our interim audit visit we found that the majority of key internal controls reviewed were in place and were operating effectively (30 out 35 core controls reviewed). Risks were rated based on an assessment of the risk of non-compliance with s125 of *the Local Government Act 1999* as described in Appendix 3 – Risk Ratings.

An interim audit management letter was issued and presented to the audit & risk committee containing our overall assessment of the council's internal controls and all the controls weaknesses identified during our review of the Council's financial controls.

Council has an action plan in place to address the finding related to the control that was not operating effectively as indicated in Management responses to our interim management letter issued in March 2026.

In our opinion, subject to the satisfactory completion of the items described in section 1 of this report, ***the Council has complied, in all material respects, with Section 125 of the Local Government Act 1999*** in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities.

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4. Immaterial Uncorrected Misstatements

There are no immaterial uncorrected misstatements to report. All misstatements identified during our audit have been adjusted in the financial report.

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5. Final Management Letter

We have identified the following additional performance improvement observations when performing our substantive procedures during our final audit:

	Risk
5.2. Employees with excessive annual leave balances	**Low**
Finding	Audit identified 4 employees with annual leave balances in excess of 300 hours (approximately 2 years of entitlement).
Risk	Leave balances exceeding the allowable balances under the relevant EB. Staff not taking leave has financial implications as leave is paid at higher rates than it was accrued, and may lead to health, safety and welfare issues. Regular taking of leave also acts as a fraud prevention control.
Recommendation	Implement strategies to systematically reduce excessive leave balances, and prevent employees from accumulating excessive balances.

Risks were rated based on an assessment of the risk of non-compliance with s125 of the Local Government Act 1999 as described in Appendix 3 – Risk Ratings.

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Appendix 1 – Proposed Independent Auditor's Report on the Financial Report

To the members of City of the Corporation of the City of Whyalla

Opinion
We have audited the accompanying financial report of the Corporation of the City of Whyalla (the Council), which comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of the Corporation of the City of Whyalla.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2026, and its financial performance and its cash flow for the year then ended in accordance with the Australia Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion
We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Council's Responsibility for the Financial Report
Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* and for such internal control as Council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always

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detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of this financial report.

As part of an audit of the financial report in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA Registered Company Auditor
Partner

Date:

Appendix 2 – Proposed Independent Auditor's Report on the Internal Controls

To the members of the Corporation of the City of Whyalla

Independent Assurance Report on the Internal Controls of the Corporation of the City of Whyalla

Opinion
We have audited the compliance of the Corporation of the City of Whyalla (the Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2025 to 30 June 2026 have been conducted properly and in accordance with the law.

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

Basis for Opinion
We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2025 to 30 June 2026. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's Responsibility for Internal Controls
The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with Section 125 of the Local Government Act 1999 to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law.

Our Independence and Quality Control
We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applied Auditing Standard ASQM 1 *Quality Management for Firms that Performs Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements* in undertaking this assurance engagement.

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Auditor's responsibility

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

Limitations of Controls

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

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

Limitation of Use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA Registered Company Auditor
Partner

Date:

Appendix 3 – Risk Ratings

The audit findings identified during our interim audit documented in our interim management letter and in section 3 of this report were rated as follows:

Category	Description
Potential Material Weaknesses	The issue described could lead to a material weakness in the council's internal controls and non-compliance with s125 of the Local Government Act.
Moderate Weaknesses	The issue described does not represent a material weakness due to the existence of compensating controls. However, the failure of the compensating controls or the existence of any other moderate weakness within the same business cycle may lead to a material weakness in the council's internal controls and non-compliance with s125 of the Local Government Act.
Low Risk Weaknesses	The issue described is a low risk weakness due to the existence of compensating controls and/or the failure or absence of the internal controls does not impact significantly on the council's financial risk. However, multiple low-level risk weakness within the same business cycle may lead to a material weakness in the council's internal controls and non-compliance with s125 of the Local Government Act.
Better Practice Weaknesses	The issue described has been included in this report as an opportunity for better practice.

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9 October 2026

Attachment 3

Mr Tim Muhlhausler
Partner
Galpins Accountants Auditors and Business Consultants
PO Box 4067
Norwood South SA 5067

Dear Tim,

This representation letter is provided in connection with your audit of the financial report of The Corporation of the City of Whyalla (the Council) for the year ended 30 June 2026 for the purpose of expressing an opinion as to whether the financial report presents fairly in accordance with the Australian Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

We confirm that *(to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves):*

A. FINANCIAL REPORT

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report in accordance with Australian Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*; in particular the financial report presents fairly in accordance therewith.

2. We acknowledge our responsibility for the design, implementation and maintenance of internal control for the preparation of the financial report in accordance with Australian Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

3. Significant accounting policies adopted in the preparation of the financial report are fully and fairly described in the financial report.

4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Australian Accounting Standards. Such transactions with related parties may include:

    - sales, purchases, loans, transfers of assets / liabilities/ services, leasing arrangements, guarantees etc.

    - all balances due to or from related party at year end.

6. All events subsequent of the date of the financial report for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed.

7. There are no identifiable misstatements, both individually and in the aggregate, within the financial report.

B. OWNERSHIP

1. The Council has good title (or lease interest) in all assets recorded in the accounts.

C. VALUATION

1. We have no plans and intentions that may affect materially the carrying value, or classification, of Council's assets and liabilities.

2. The fair value of land and buildings as determined by the external valuer is reasonable.

3. Adequate provisions have been recorded in the accounts for all anticipated losses.

4. Depreciation rates for capital and other assets have been reviewed having regard to such factors as asset usage and obsolescence. Any adjustment to reflect the most recent assessment of the useful lives of all capital and other assets has been recognised and disclosed in the financial report.

5. The carrying amount of capital and other assets does not materially differ from its fair value at the reporting date.

D. Information Provided

1. We have provided you with:

   - access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;

   - additional information that you have requested from us for the purpose of the audit; and

   - unrestricted access to persons within the Council from whom you determined it necessary to obtain audit evidence.

2. All transactions have been recorded in accounting records and are reflected in the financial report.

3. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.

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

5. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Council and involves:

   - management;

   - employees who have significant roles in internal control; or

   - others where the fraud could have a material effect on the financial report.

6. We have disclosed to you all information in relation to allegations of fraud, suspected fraud, affecting the Council's financial report communicated by employees, former employees, analysts, regulators or others.

7. We have disclosed to you all known instances of non-compliance or suspected non-compliances with laws and regulations including all covenants, conditions or other requirements of outstanding debts, whose effects should be considered when preparing the financial report.

8. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial report; and accounted for and disclosed in accordance with the applicable financial reporting framework.

9. We have disclosed to you all known unusual commitments or contractual obligations that were not in the ordinary course of business whose effects should be considered when preparing the financial report.

10. We have disclosed to you the identity of the Council's related parties and all the related party relationships and transactions of which we are aware.

E. COMPLETENESS

1. All assets owned or controlled by the Council have been recorded in the accounts.

2. All services rendered prior to the year-end have been recorded in the correct financial year.

3. Inventory does not include items not paid for and for which no liability has been recorded in the accounts at year-end.

4. All charges to capital assets (and additions under capital leases) during the year represent actual additions and no expenditure of a capital nature have been charged to expenses during the year.

5. All capital assets sold or dismantled during the year have been properly accounted for in the accounts.

6. Capital and other assets with a limited life are being depreciated, amortised, or otherwise written off as a charge to income over their estimated useful lives in a systematic and rational manner.

7. All liabilities of the Council at year-end have been recorded in the accounts (including provisions for such items as salaries and wages, employee benefits, professional services and long term debts).

F. ELECTRONIC PUBLICATION OF FINANCIAL REPORT

1. We acknowledge our responsibility for the electronic presentation of the audited financial report and independent auditor's report on the internet is identical to the signed hard copy version.

2. We acknowledge our responsibility to clearly differentiate between audited and unaudited information in the construction of the Council's website as we understand the risk of potential misrepresentation.

3. We acknowledge our responsibility for the design, implementation and internal control to ensure the security and integrity of the data published on the internet.

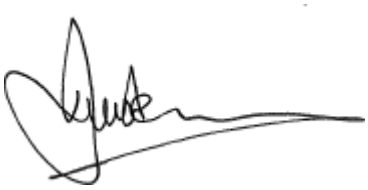
4. We acknowledge our responsibility to only publish the independent auditor's report when the full financial report is presented on the website.

G. OTHER

1. Minute book provided to you contains complete and authentic minutes of all meetings and committees held throughout the year to the most recent meetings.

2. We believe that the Council will be able to meet its financial commitments when they fall due.

Yours Sincerely,



Justin Commons
CHIEF EXECUTIVE OFFICER

14.2 CORPORATE SERVICES

14.2.3 2025/26 Investment and Loan Performance – For Noting

Council Meeting: 19 October 2026
Author's Title: Sandra Vigar – Finance Co-ordinator **File No.:** 0-216, 0-209
Directorate: Corporate Services

Attachments – Nil

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes**	☑ **No**	☐ **Yes**	☑ **No**

Reason – Not applicable

PURPOSE

Section 140 of the Local Government Act 1999 requires Council to review the performance of its investments on an annual basis. This report was reviewed by the Audit and Risk Committee on 28 August 2026 and is now presented to Council for noting.

SUMMARY

Council shall receive a specific report regarding treasury management performance relative to the policy via the Audit and Risk Committee.

RECOMMENDATION

Council notes the Investment and Loan Performance Report for 2025/26.

DUE DATE

2025/26 Investment and Loan Performance – For Noting	19/10/2026

14.2.3 2025/26 Investment and Loan Performance – For Noting

REPORT

BACKGROUND

Decision making regarding investments and loans are conducted under the guidance and parameters set within Council's Treasury Management Policy. A review is presented annually to the Audit and Risk Committee and Council.

DISCUSSION

Compliance with Treasury Management Policy

Below is a council compliance review against the following major policy requirements:

Policy Requirement	Review
Council will maintain target ranges for its Net Financial Liabilities ratio.	Council's Net Financial liabilities ratio as at 30 June 2026 is 10%. After adjusting for the early payment of Financial Assistance Grants this increases to 25%, well within the target financial indicator range of less than 80%.
Council will not retain money for particular future purposes unless required by legislation or agreement with other parties.	If required, funds are retained in separate accounts however, no requirement exists at balance date.
Council funds available for investment will be lodged 'at call' or, having regard to differences in interest rates for fixed term investments of varying maturity dates, may be invested for a fixed term.	Council held no investments during 2025/26, except provisionally in the 'at call' account held with the Local Government Finance Authority (LGFA).
Council will apply any funds that are not immediately required to meet approved expenditure (including funds that are required to be expended for specific purposes but are not required to be kept in separate bank accounts) to reduce its level of borrowings or to defer and/or reduce the level of new borrowings that would otherwise be required.	All available excess funds are repaid against existing Local Government Finance Authority (LGFA) 'Cash Advance Debenture' facilities prior to investment.
Council will borrow funds in accordance with the requirements set out in its adopted budget and Long Term Financial Plan.	Council borrows funds to meet cash flow requirements.
Council will hold all borrowings with the Local Government Finance Authority.	Council holds all borrowings with the Local Government Finance Authority (LGFA).
Approximately 50% of Council's total borrowings shall be fixed, with a target range of 30% to 70% over any financial year to allow for cash flow management.	At 30 June 2026 Council holds $2.5 million, or 100.00% of the CAD balance, in a fixed facility. This is outside the target range due to the advance FAGS received in June 2026 resulting in the repayment of all variable borrowings prior to end of financial year.

Interest on Investments and Deposits Budget Performance

The performance of Interest on Investments and Deposits is monitored and managed against the budgeted forecast. The actual amount of investment/deposit interest earned for 2025/26 was $66,287, a 6.92% favourable variance against the revised budget forecast of $62,000. Financial Assistance Grants received in advance at the end of financial year contributed to this increase in interest income.

The 2025/26 financial year saw the Reserve Bank of Australia (RBA) decrease the cash rate by 0.25% in August 2025 before three 0.25% increases between February and May 2026, resulting in the overall cash rate changing from 3.85% to 4.35% at the end of year.

Investments	Amount	Rate
Balance as at 30 June 2026	$ -	-
Balance as at 30 June 2025	$ -	-
Balance as at 30 June 2024	$ -	-
Balance as at 30 June 2023	$ -	-

Deposits	Amount	Rate
Balance as at 30 June 2026	$ 390,346	4.35% - 4.65%
Balance as at 30 June 2025	$ 8,098,549	0.05% - 4.15%
Balance as at 30 June 2024	$ 105,217	0.50% - 4.55%
Balance as at 30 June 2023	$ 107,582	0.50% - 4.30%

$33,542, or 50.6%, of the total interest earned was from the LGFA bonus payment, which for Council, relates mainly to loan balances from the previous financial year. The remaining interest related to cash held in Council's LGFA 24 Hour and NAB Operating accounts.

While cash balances were available at 30 June for the past 2 financial years, on both occasions the cash was required for payments made in July, so they were held in the interest earning deposit account with the LGFA, rather than being invested for a fixed period.

Interest on Loans Budget Performance

The LGFA reviewed market conditions in January 2026 and applied an 'out of cycle' rate reduction on LGFA Variable Cash Advance Debenture facilities, reducing the rate from 5.25% to 5.10% effective from 27 January 2026.

Additionally, the RBA Cash Rate decreased by 0.25% in August 2025 before increasing by 0.25% in February, March and May 2026 resulting in an overall increase to the LGFA Variable Cash Advance Debentures facilities from 5.50% to 5.85%.

The performance of Interest on loans is also monitored and managed against the budgeted forecast. The actual amount of overdraft and short-term drawdown loan interest expense for 2025/26 was $300,352, a 5.02% unfavourable variance against the revised budget forecast of $286,000.

Cash received in late June from the Advance Financial Assistance Grants resulted in all variable cash advance debentures being repaid prior to end of financial year.

Cash Advance Debenture Total Balance as at 30 June 2026

Cash Advance Debentures (CAD)	Amount	Rate
Balance as at 30 June 2026	$ 2,500,000	5.60%
Balance as at 30 June 2025	$ 4,500,000	1.90 – 5.60%
Balance as at 30 June 2024	$ 20,800,000	1.90 – 6.15%
Balance as at 30 June 2023	$ 11,500,000	1.70 – 6.05%

Fixed Cash Advance Debenture Facilities as at 30 June 2026

Cash Advance Debentures (CAD)	Facility	Balance	Rate	Maturity Date
CAD 139 - Fixed	$ 2,500,000	$ 2,500,000	5.60%	17/07/2026
TOTAL	**$ 2,500,000**	**$ 2,500,000**		

Variable Cash Advance Debenture Facilities as at 30 June 2026

Cash Advance Debentures (CAD) Variable	Facility	Balance	Rate	Maturity Date
CAD 139	$ 11,500,000	$ -	5.85%	15/07/2030
CAD 140	$ 5,000,000	$ -	5.85%	15/12/2031
CAD 141	$ 7,000,000	$ -	5.85%	15/01/2028
TOTAL	**$ 23,500,000**	**$ -**		

Indicative Interest Rates for Cash Advance Debenture Facilities as at 21 July 2026 were:

Rate Type	Rate Term	Indicative Interest Rate
Variable Rate - Interest Only	Overnight	5.85%
Fixed Rate - Interest Only	1 Year	5.69%
Fixed Rate - Interest Only	2 Year	5.67%
Fixed Rate - Interest Only	3 Year	5.68%
Fixed Rate - Interest Only	4 Year	5.81%
Fixed Rate - Interest Only	5 Year	6.17%

Financial Implications

Council monitors cash flow projections on a daily basis to ensure adequate funding is available for operational requirements.

Legislation

Section 140 of the *Local Government Act 1999* states a council must, at least once in each year, review the performance (individually and as a whole) of its investments.

Officer Direct or Indirect Interest – Nil

Risk Assessment

Daily monitoring of cash flow projections complements the framework within the Treasury Management Policy and result in a low risk to Council.

Social Considerations – Not applicable

Community Engagement – Not applicable

Environmental Implications – Not applicable

Communication – Not applicable

Conclusion

The investment and loan performance for 2025/26 was comparable to revised budgeted expectations. Council held no long-term investments during the year. Cash Advance debenture (CAD) facilities were drawn down and repaid as cash flow needs required, in accordance with Council's Treasury Management Policy.

14.2 CORPORATE SERVICES

14.2.4 Financial Results 2025/26 – For Noting

Council Meeting: 19 October 2026
Author's Title: Sandra Vigar – Finance Co-ordinator **File No.:** 0-216
Directorate: Corporate Services

Attachments:
1 – Financial Results 2025/26

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes**	☑ **No**	☐ **Yes**	☑ **No**

Reason – Not applicable

PURPOSE

To review the financial results of Council compared with the estimated financial results set out in the budget for the year ending 30 June 2026.

SUMMARY

Council, on adoption of the 2025/26 budget, projected an adjusted operating deficit of $2,074,000 and an adjusted operating deficit ratio of (5%). Movements during the year have resulted in a year end adjusted operating deficit of $2,064,000 and an adjusted operating deficit ratio of (5%).

Council's underlying operating result has deteriorated by approximately $270,000, after taking into account net timing differences.

While there have been a number of negative impacts outlined within the budget vs actual analysis, these have mostly been able to be managed through the budget review process. The exception relates to depreciation increases that have occurred during the year, with these only able to be partially offset. However, this does mean that Council's operating cash position improved over the year.

RECOMMENDATION

Council notes the audited financial results compared with the estimated financial results of Council for the financial year ending 30 June 2026.

DUE DATE

Financial Results 2025/26 – For Noting	19/10/2026

14.2.4 Financial Results 2025/26 – For Noting

REPORT

BACKGROUND

The Local Government (Financial Management) Regulations require the Audit and Risk Committee to consider Council's audited financial results (30 June 2026) compared with the estimated financial results (original budget, adopted 16 June 2025) as set out in the budget for the year ending 30 June 2026. The report is to be presented in a manner consistent with the Model Financial Statements.

Council has reviewed its budget three times during 2025/26, for the periods ending 30 September 2025, 31 January 2026 and 30 April 2026.

This report was reviewed by the Audit and Risk Committee at their meeting held 9 October 2026, who noted their strong preference for more focused decision making to help achieve financial sustainability, including revisiting the Long Term Financial Plan.

DISCUSSION

The report on Financial Results comprises the following statements:

1. financial indicators;
2. summary of material variances to budget;
3. uniform presentation of finances; and
4. financial statements.

Explanations have been included for material variations since adoption of the 2025/26 Budget.

Refer Attachment 1 – Financial Results 2025/26

Financial Implications

Councils' key financial sustainability performance targets are proposed to ensure the long-term financial sustainability of the Council covering the maintenance and development of the community's assets as well as providing appropriate services.

Key Financial Indicators	Short Term Target	2025/26 Original Budget	2025/26 Current Budget	2025/26 Year End
Adjusted Operating Surplus/(Deficit) - $'000		(2,074)	(2,226)	(2,064)
Adjusted Operating Surplus/(Deficit) Ratio	(2) - 1%	(5%)	(5%)	(5%)
Net Financial Liabilities Ratio	< 80%	34%	21%	10%
Asset Renewal Funding Ratio	90 - 110%	218%	185%	152%
Total Borrowings - $'000		10,900	8,500	2,500

As is often the case, Council's raw operating result is skewed by the timing of Federal Government Grant funding payments, that are beyond Council's control and are experienced by all South Australian councils. Because the grants are untied, they have to be recognised in the period that they are received.

The Federal Government paid 50% of the 2025/26 grants in advance in June 2025. This year, they paid 80% of the 2026/27 grants in advance in June 2026. This means that the raw operating result is impacted by the additional 30% of the annual allocation paid during 2025/26, which has a value of $2.24 million.

Because of this timing difference, Council made a small surplus for 2025/26. However, the adjusted operating result shown removes this timing difference and shows Council's true operating result, which is a 5% deficit.

Council, on adoption of the 2025/26 budget, projected an adjusted operating deficit of $2,074,000 and an adjusted operating deficit ratio of (5%). Movements during the year have resulted in a year end adjusted operating deficit of $2,064,000 and an adjusted operating deficit ratio of (5%).

While the final result is almost identical to the original budget, Council's underlying operating result has deteriorated by approximately $270,000, once the impacts of net timing differences are taken into account. The timing differences that had a net positive impact on Council's result, excluding the FA Grants discussed above, are:

- $205,000 of grant income for the final phase of the Local Roads and Community Infrastructure program, which was not received in 2024/25; and
- Net deferral of $64,000 for operating projects not completed in 2025/26.

While there have been a number of negative impacts outlined within the budget vs actual analysis provided at Attachment 1, these have mostly been able to be managed through the budget review process. The exception relates to depreciation increases that have occurred during the year, with these only able to be partially offset. However, this does mean that Council's operating cash position improved over the year.

Council's budget continues to be tight; however, the additional capacity that has been added to the budget over the last few years, and some of the income streams that are beginning to come online, are making managing the budget and finding suitable offsets more achievable. Council is still expecting some further upswing in our allocation of Financial Assistance Grants, and these funds will be used to fund areas of Council's budget that it is known are still under budgeted, mainly being building maintenance, sporting ground management and IT services. However, Council will still need to be flexible with its rating policy over the next few years to assist with improving ongoing financial projections.

While there are a large number of variances listed in the analysis, these are considered to be part of the normal process of managing resources within budget constraints for any given year.

The Net Financial Liabilities Ratio at 10% was below the budgeted position, primarily due to the additional financial assistance grants received in advance.

A decrease of 66% in the Asset Renewal Funding Ratio from 218% to 152% is due to the retiming of renewal projects to 2026/27. There will always be some level of carry forward of renewal budgets, in line with the project delivery cycle, but the ratio shows that the level of renewal being undertaken in any given year is largely in line with the amount required. It is above the target range for this year due to renewal works completed that were deferred from previous years, with the ratio needing to average around 100% over time.

The quantum of projects carried forward to 2026/27 was lower than last year's carry forward, being $13.8 million compared to $19.5 million. Grant funding of $4.3 million was also retimed to 2026/27. However, this is still a very large carry forward, due to the size and complexity of some of the projects being delivered currently. Just under 50% of the carry forward relates to the Foreshore Splash and Play Plaza.

Airport

The financial performance of the Airport is reported separately, to help ensure that the sustainability of this business unit can be monitored.

The Airport was almost spot on budget, with reduced income able to be offset by reduced expenditure. However, it should be noted that the screening service generated a net profit for this year, to offset the net deficit from the year before. In future years, this service will need to be close to break even to meet our agreement with QANTAS.

Strategic Plan

Objective 4.1 – Whyalla Council Members commit to serving the Community

Strategy 4.1.2 – We will make decisions based on facts, not emotions

Legislation

The report on financial results has been prepared in accordance with Section 10 of the *Local Government (Financial Management) Regulations 2026*.

Officer Direct or Indirect Interest – Nil

Risk Assessment

By reviewing this report Council will ensure that they are compliant with legislative requirements.

The report is also a key part of the overall budget process, ensuring that Council are aware of material variances to their adopted budget. While variances are reported to Council on a quarterly basis as they are identified, this report provides an overall summary of variances, including those identified at year end.

Financial sustainability continues to be a key risk for Council, however, the discipline and decision making of Council over the last 2 years are beginning to have positive effects, and Council have a path to a sustainable position over the next 2 to 3 years.

Social Considerations – Not applicable

Community Engagement – Not applicable

Environmental Implications – Not applicable

Communication – Not applicable

Conclusion

The financial results for 2025/26 are presented and material variances to the 2025/26 original budget are explained.

Council's budget continues to be tight; however, the additional capacity that has been added to the budget over the last few years, and some of the income streams that are beginning to come online, are making managing the budget and finding suitable offsets more achievable.

Attachment 1

FINANCIAL RESULTS 2025-26

KEY FINANCIAL INDICATORS	Target	Note	Original Budget 2025-26	Current Budget 2025-26	Year End Actual 2025-26	Variance Original Budget vs Actual 2025-26
Council (including Airport)		1				
Operating Surplus/(Deficit) - $'000			(2,074)	**(2,226)**	378	2,452
Adjusted Operating Surplus/(Deficit)* - $'000			(2,074)	**(2,226)**	(2,064)	10
Adjusted Operating Surplus/(Deficit) Ratio	(2)% - 1%		(5%)	**(5%)**	(5%)	0%
Net Financial Liabilities Ratio	< 80%		34%	**21%**	10%	(24%)
Asset Renewal Funding Ratio	90 - 110%		218%	**185%**	152%	(66%)
Council (excluding Airport)		9				
Operating Surplus/(Deficit) - $'000			(651)	**(765)**	1,799	2,450
Adjusted Operating Surplus/(Deficit)* - $'000			(651)	**(765)**	(643)	8
Adjusted Operating Surplus/(Deficit) Ratio	(2)% - 1%		(2%)	**(2%)**	(2%)	0%
Net Financial Liabilities Ratio - %	< 80%		13%	**0%**	(9%)	(22%)
Asset Renewal Funding Ratio - %	90 - 110%		218%	**185%**	152%	(66%)
Whyalla Airport		10				
Operating Surplus/(Deficit) - $'000			(1,423)	**(1,461)**	(1,421)	2
Operating Surplus/(Deficit) Ratio - %	1% - 6%		(56%)	**(62%)**	(61%)	(5%)
Net Financial Liabilities Ratio - %	< 250%		369%	**398%**	383%	14%

KEY

In target range | Above target | Below target

WHYALLA CITY COUNCIL

FINANCIAL RESULTS 2025-26

UNIFORM PRESENTATION OF FINANCES	Note	Original Budget 2025-26 $000	Current Budget 2025-26 $000	Year End Actual 2025-26 $000	Variance Original Budget vs Actual 2025-26 $000
Income	2				
Rates		27,968	**28,103**	28,106	**138**
Statutory Charges		476	**454**	489	**13**
User Charges		5,794	**5,890**	5,871	**77**
Grants, subsidies and contributions - capital		617	**912**	912	**295**
Grants, subsidies and contributions - operating		7,069	**7,813**	10,159	**3,090**
Investment Income		12	**62**	66	**54**
Reimbursements		9	**9**	16	**7**
Other Income		1,143	**1,306**	1,325	**182**
Expenses	3				
Employee Costs		(15,917)	**(15,677)**	(15,690)	**227**
Materials, contracts & other expenses		(19,116)	**(20,872)**	(20,487)	**(1,371)**
Depreciation, amortisation & impairments		(9,588)	**(9,940)**	(10,089)	**(501)**
Finance Costs		(541)	**(286)**	(300)	**241**
Operating Surplus/ (Deficit)		**(2,074)**	**(2,226)**	**378**	**2,452**
Net Outlays on Existing Assets	4				
Capital Expense on renewal and replacement of Existing Assets		(10,537)	**(8,942)**	(7,341)	**3,196**
add back Depreciation, Amortisation and Impairment		9,588	**9,940**	10,089	**501**
add back Proceeds from Sale of Replaced Assets		85	**176**	172	**87**
Net Outlays on Existing Assets		**(864)**	**1,174**	**2,920**	**3,784**
Net Outlay on New and Upgraded Assets	5				
Capital Expenditure on New and Upgraded Assets		(10,492)	**(8,138)**	(5,891)	**4,601**
add back Amounts received specifically for New and Upgraded Ass		7,985	**8,159**	6,031	**(1,954)**
Net Outlays on New and Upgraded Assets		**(2,507)**	**21**	**140**	**2,647**
Net Lending/ (Borrowing) for Financial Year		**(5,445)**	**(1,031)**	**3,438**	**8,883**
Financing transactions associated with the above net overall deficit, or applying the overall net funding surplus are as follows:					
New Borrowings		1,400	**4,000**	-	**(1,400)**
Repayment of Principal		-	**-**	(2,000)	**(2,000)**
(Increase)/Decrease in Cash and Investments		(30)	**7,806**	7,709	**7,739**
Net Balance Sheet funding (debtors & creditors etc)		4,075	**(10,775)**	(9,147)	**(13,222)**
Financing Transactions	6	**5,445**	**1,031**	**(3,438)**	**(8,883)**

WHYALLA CITY COUNCIL

FINANCIAL RESULTS 2025-26

STATEMENT OF COMPREHENSIVE INCOME		Original Budget 2025-26 $000	Current Budget 2025-26 $000	Year End Actual 2025-26 $000	Variance Original Budget vs Actual 2025-26 $000
INCOME					
Rates		27,968	**28,103**	28,106	**138**
Statutory Charges		476	**454**	489	**13**
User Charges		5,794	**5,890**	5,871	**77**
Grants, subsidies and contributions - capital		617	**912**	912	**295**
Grants, subsidies and contributions - operating		7,069	**7,813**	10,159	**3,090**
Investment Income		12	**62**	66	**54**
Reimbursements		9	**9**	16	**7**
Other Income		1,143	**1,306**	1,325	**182**
TOTAL INCOME		**43,088**	**44,549**	**46,944**	**3,856**
EXPENSES					
Employee Costs		15,917	**15,677**	15,690	**(227)**
Materials, contracts & other expenses		19,116	**20,872**	20,487	**1,371**
Depreciation, amortisation & impairments		9,588	**9,940**	10,089	**501**
Finance Costs		541	**286**	300	**(241)**
TOTAL EXPENSES		**45,162**	**46,775**	**46,566**	**1,404**
OPERATING SURPLUS/(DEFICIT)		**(2,074)**	**(2,226)**	**378**	**2,452**
Amounts specifically for new or upgraded assets		7,985	**8,159**	6,031	**(1,954)**
Net gain (loss)		-	**-**	(1,098)	**(1,098)**
NET SURPLUS/(DEFICIT)		**5,911**	**5,933**	**5,311**	**(600)**
Other Comprehensive Income	7	6,143	**6,143**	12,683	**6,540**
TOTAL COMPREHENSIVE INCOME		**12,054**	**12,076**	**17,994**	**5,940**

WHYALLA CITY COUNCIL

FINANCIAL RESULTS 2025-26

STATEMENT OF FINANCIAL POSITION	8	Original Budget 2025-26 $000	Current Budget 2025-26 $000	Year End Actual 2025-26 $000	Variance Original Budget vs Actual 2025-26 $000
ASSETS					
Current Assets					
Cash & Cash Equivalents		8,129	**293**	390	**(7,739)**
Trade & Other Receivables		3,790	**7,140**	6,034	**2,244**
Inventories		2,548	**2,548**	2,534	**(14)**
TOTAL CURRENT ASSETS		14,467	**9,981**	8,958	**(5,509)**
Non-current Assets					
Infrastructure, Property, Plant & Equipment		429,786	**429,394**	431,923	**2,137**
Other Non-Current Assets		2,264	**2,264**	1,284	**(980)**
TOTAL NON-CURRENT ASSETS		432,050	**431,658**	433,207	**1,157**
Total Assets		**446,517**	**441,639**	**442,165**	**(4,352)**
LIABILITIES					
Current Liabilities					
Trade and Other Payables		11,995	**4,495**	5,067	**(6,928)**
Short Term Borrowings		500	**-**	2,500	**2,000**
Short Term Provisions		2,503	**2,503**	2,525	**22**
TOTAL CURRENT LIABILITIES		14,998	**6,998**	10,092	**(4,906)**
Non-Current Liabilities					
Long Term Borrowings		5,400	**8,500**	-	**(5,400)**
Long Term Provisions		1,219	**1,219**	1,233	**14**
TOTAL NON-CURRENT LIABILITIES		6,619	**9,719**	1,233	**(5,386)**
Total Liabilities		**21,617**	**16,717**	**11,325**	**(10,292)**
NET ASSETS		**424,900**	**424,922**	**430,840**	**5,940**
EQUITY					
Accumulated Surplus		71,211	**71,233**	72,533	**1,322**
Asset Revaluation Reserve		350,135	**350,135**	356,675	**6,540**
Reserves		3,554	**3,554**	1,632	**(1,922)**
TOTAL EQUITY		**424,900**	**424,922**	**430,840**	**5,940**

WHYALLA CITY COUNCIL

FINANCIAL RESULTS 2025-26

STATEMENT OF CHANGES IN EQUITY	Original Budget 2025-26 $000	Current Budget 2025-26 $000	Year End Actual 2025-26 $000	Variance Original Budget vs Actual 2025-26 $000
Accumulated Surplus				
Balance at Beginning of Period	65,300	**65,300**	65,300	**-**
Change in financial position resulting from operations	5,911	**5,933**	5,311	**(600)**
Transfers from Other Reserves	-	**-**	1,922	**1,922**
Transfers to Other Reserves	-	**-**	-	**-**
Balance at End of Period	**71,211**	**71,233**	**72,533**	**1,322**
Asset Revaluation Reserve				
Balance at Beginning of Period	343,992	**343,992**	343,992	**-**
Revaluation Increment	6,143	**6,143**	12,683	**6,540**
Balance at End of Period	**350,135**	**350,135**	**356,675**	**6,540**
Other Reserves				
Balance at Beginning of Period	3,554	**3,554**	3,554	**-**
Transfers to Accumulated Surplus	-	**-**	(1,922)	**(1,922)**
Transfers from Accumulated Surplus	-	**-**	-	**-**
Balance at End of Period	**3,554**	**3,554**	**1,632**	**(1,922)**
TOTAL EQUITY AT END OF REPORTING PERIOD	**424,900**	**424,922**	**430,840**	**5,940**

WHYALLA CITY COUNCIL

FINANCIAL RESULTS 2025-26

STATEMENT OF CASH FLOWS	Original Budget 2025-26 $000	Current Budget 2025-26 $000	Year End Actual 2025-26 $000	Variance Original Budget vs Actual 2025-26 $000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates	27,968	**24,603**	28,066	**98**
Statutory Charges	476	**454**	507	**31**
User Charges	5,794	**5,890**	6,253	**459**
Grants, subsidies and contributions - operating	7,069	**4,463**	10,200	**3,131**
Investment Income	12	**62**	66	**54**
Reimbursements	9	**9**	18	**9**
Other Income	1,143	**1,306**	1,783	**640**
Payments				
Employee Costs	(15,917)	**(15,677)**	(16,298)	**(381)**
Materials, contracts & other expenses	(19,041)	**(24,797)**	(28,032)	**(8,991)**
Finance Costs	(541)	**(286)**	(364)	**177**
Net Cash provided by (or used in) Operating Activities	**6,972**	**(3,973)**	**2,199**	**(4,773)**
CASH FLOWS FROM INVESTMENT ACTIVITIES				
Receipts				
Amounts specifically for new or upgraded assets	7,985	**8,159**	4,240	**(3,745)**
Grants Utilised for Capital Purposes	617	**912**	912	**295**
Sale of replaced assets	85	**176**	172	**87**
Payments				
Purchase of Renewal/Replacement Assets	(8,537)	**(8,942)**	(7,341)	**1,196**
Purchase of New/Expansion Assets	(8,492)	**(8,138)**	(5,891)	**2,601**
Net Cash provided by (or used in) Investing Activities	**(8,342)**	**(7,833)**	**(7,908)**	**434**
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Proceeds from Borrowings - Council	1,400	**4,000**	-	**(1,400)**
Payments				
Repayment of Borrowings	-	**-**	(2,000)	**(2,000)**
Net Cash provided by (or used in) Financing Activities	**1,400**	**4,000**	**(2,000)**	**(3,400)**
Net Increase (Decrease) in Cash Held	30	**(7,806)**	(7,709)	**(7,739)**
Cash & cash equivalents at beginning of period	8,099	**8,099**	8,099	**-**
Cash & cash equivalents at end of period	**8,129**	**293**	**390**	**(7,739)**

Note Explanations – Financial Results 2025/26:

The main variances between the 2025/26 original budget and year end results are as follows:

1. Financial Indicators
    - Council's Adjusted Operating Ratio has remained steady at (5%) and is outside of target range;
    - a decrease of 24% in the Net Financial Liabilities Ratio from 34% to 10% is attributable to the fact that Financial Assistance grants were paid in advance; and
    - a decrease of 66% in the Asset Renewal Funding Ratio to 152% due to a number of renewal projects being retimed to 2026/27. The ratio is above target range this year due to renewal works completed that were deferred rom previous years, with the ratio needing to average around 100% over time.

2. Operating Income
    - a surplus of $378,000 as compared with an original adopted deficit of $2.07 million. The result deteriorates to a deficit of $2.06 million when the impact of retiming of FA Grants is removed.
    - **increased rates income of $138,000 due to:**
        - a $45,000 increase in interest charges compared to initial projections;
        - $38,000 of rates being raised for a number of properties that changed from non-rateable to rateable after rates were declared;
        - objections being lower than expected, with $30,000 of the allowance not used;
        - a $15,000 increase in waste service charges due to an increase in properties receiving a waste pickup, and
        - a $10,000 reduction in Waste Remission Charges due to less applications being received.
    - **an increase in statutory charges of $13,000 due to:**
        - increased planning fees of $35,000 from increased development; offset by
        - $22,000 of immunisation program income being moved to other income.
    - **an increase in user charges of $77,000 due to:**
        - an increase of $125,000 in Childcare income from higher utilisation, with increased costs of running of the centre of $175,000, meaning the net cost increased by $50,000;
        - a profit share of $100,000 due to the performance of the Recreation Centre last financial year;
        - increased passenger screening fees at the airport of $95,000, to fund higher screening costs;
        - overall lease income increasing by $37,000;
        - increased recycled water sales of $25,000;
        - income of $25,000 relating to sale options for industry land parcels; offset by
        - decreased Visitor income of $25,000 from Maritime Museum admission, steelworks tours and souvenir sales;
        - removal of $120,000 of fuel sale revenue from the airport budget, due to this service now being provided by an external party, in line with other regional airports; and
        - a reduction in airport income of $185,000, due to the departure of one of the car hire operators and private landings and carparking being down.

- **an increase in grants, subsidies and contributions of $3.38 million due to:**
  - an increase in Financial Assistance Grants of $2.44 million received due to the Federal Government's decision to bring forward 80% of the 2026/27 allocation, compared to 50% last year;
  - Financial Assistance grant funding for 2025/26 from the Federal Government being $241,000 higher than projected;
  - the childcare worker retention grant valued at $235,000, used to lift wage levels for a set period;
  - childcare flying start program funds of $130,000, to fund programs and staff training;
  - $205,000 of grant income for the final phase of the Local Roads and Community Infrastructure program, that was not received in 2024/25;
  - the final Local Roads and Community Infrastructure payment being $90,000 higher than expected;
  - $64,000 of grants for projects not completed in 2024/25;
  - $60,000 of additional minor grant received;
  - additional Financial Assistance grant funding of $17,000 short paid during 2024/25; offset by
  - carry forward of grants not yet expended in 2025/26 of $99,000.
- **an increase in investment income of $54,000 due to:**
  - a bonus received from the Local Government Finance Authority of $34,000; and
  - additional interest income of $20,000, due to cash being available near the beginning of the financial year.
- **an increase in reimbursement income of $7,000 due to undertaking minor private works.**
- **an increase in other income of $182,000 due to:**
  - $60,000 of income from the Eyre Peninsula Local Government Association to cover the costs of hosting an officer to develop the Regional Waste Strategy;
  - income of $50,000 for purchases of IT equipment oncharged to a third party;
  - $40,000 of ex-gratia rates that can now be charged on the strategic land parcel that was recently sold;
  - $22,000 of immunisation program income being moved from statutory income;
  - sponsorship of Cuttlefest and a number of other small events of $20,000;
  - $10,000 of additional debt collection costs;
  - a $10,000 prize for WHS initiatives; offset by
  - quarry royalties being down by $30,000.

3. Operating Expenditure
   - **decreased employee costs of $227,000 attributed to:**
     - savings from vacant positions of $405,000, which were not backfilled;
     - savings from vacant positions across the organisation of $212,000, which was used to fund labour hire, consultants and executive recruitment expenses;
     - an increase in the workers compensation rebate of $63,000, with $31,000 of this allocated to high priority risk projects, leaving $32,000 to improve Council's financial position;
     - a decrease in the workers compensation premium of $32,000; offset by
     - increased offline training time for childcare staff funded by the flying staff grant to the value of $25,000;
     - an increase in employee costs of $60,000 related to hosting an officer to develop the Regional Waste Strategy;
     - a $165,000 increase in labour for the Childcare Centre, based on operational requirements; and
     - increased labour rates for childcare funded by the worker retention grant to the value of $235,000.
   - **increased materials, contracts & other expenditure of $1.37 million attributed to:**
     - an increase of $250,000 for hard waste and illegal dumping, due to the high costs to dispose of the items collected;
     - a $235,000 increase in water costs;
     - $229,000 of program costs covered by grant income received;

- an increase of $195,000 in IT software and hardware costs, due to ever increasing requirements in dealing with cyber security and connectivity;
- additional costs of $160,000 relating to maintaining the large grounds at the new civic building;
- an increase in labour hire costs of $152,000 to backfill vacant positions, offset by labour savings;
- a $100,000 contribution to lighting at the new State Government sporting complex, with another $100,000 to be contributed next year, which will allow for the service level at Jubilee Park to be reduced;
- an increase of $95,000 in dredging costs, due to final volumes;
- $95,000 for operational maintenance of the library and VIC sites;
- an increase in electricity costs of $85,000;
- increased maintenance and repairs of public toilets of $85,000 due to increased vandalism;
- $80,000 of additional costs for maintaining Council's three premier ovals;
- $60,000 of childcare building costs linked to works adjacent to the recently completed capital project;
- $60,000 for executive recruitment costs, offset by labour savings;
- increased building cleaning costs of $60,000 due to contractual arrangements;
- re-budgeting of $55,000 on operating projects that were not completed in 2024/25, made up of made up of the amenities project, youth programs and WHS programs. These amounts were not spent last year;
- purchases of IT equipment for a third party of $50,000;
- $31,000 for the delivery of priority risk projects, funded from the Workers Compensation rebate;
- an increase in overall insurance costs of $30,000;
- increase in general maintenance of council buildings of $30,000;
- $25,000 of legal costs for preparation of sale option agreements for industrial land;
- sponsorship funded expenditure for Cuttlefest and a number of other small events of $20,000;
- $20,000 of additional costs for sand replenishment, that should have been retimed from 2024/25;
- an overall increase of $15,000 in airport screening costs, however as income increased by $95,000, there was an overall positive impact of $80,000 on council's budget position;
- increased debt collection costs of $10,000;
- WHS initiatives of $10,000 funded from prize winnings;
- increased food budget for the Childcare Centre of $10,000, based on operational requirements;
- private works of $7,00 undertaken; offset by
- minor ongoing savings of $42,000 identified, to meet Council's savings target
- a reduction in aviation fuel costs of $60,000, due to this service being transferred to an external party;
- a transfer of $80,000 of costs from operating to capital, relating to plant purchases and work at the Mount Laura Museum;
- carry forward of expenditure relating to grants not yet expended in 2025/26 of $99,000;
- an underspend of $119,000 on operating projects that will need to be re-budgeted in 2026/27, made up of the irrigation revaluation, building demolition and waste education; and
- general savings of $483,000, identified from across the organisation.

- **increased depreciation of $501,000 attributed to:**
  - an increase of $169,000 for buildings and open space assets relating to the quantum of increase in asset values from the revaluation undertaken at 30 June 2025 and new assets constructed during the year;
  - depreciation for the runway being $150,000 above initial projections, after full componentisation;
  - an increase of $65,000 for transport assets due to the savings from a review of useful lives being lower than estimated;
  - depreciation of the fleet being $60,000 above budget; and
  - the identification of ongoing minor savings of $57,000, which were originally built into the budget as reduced depreciation.
- **decreased interest expenses of $241,000 due to updated cashflow projections, primarily attributed to deferral of projects.**

4. Capital Activities – Net Outlays on Existing Assets:
   - **a decrease of $3.2 million on the renewal and replacement of existing assets due to:**
     - carry forward projects from 2024/25 of $1.94 million including $590,000 for building and playground works at the Childcare Centre, $314,000 for playground renewal at the Foreshore and Civic Park, $297,000 for marina renewal works, $209,000 for painting of the HMAS Whyalla, $146,000 for minor open space projects including Hummock Hill, $141,000 for transport renewal including footpath and school crossings, $40,000 for minor building renewal projects and $205,000 for other minor renewal projects;
     - $100,000 of plant renewal retimed from 2026/27, with trade in of $42,000 also retimed, making the net impact $58,000;
     - $100,000 for an upgrade of the switchboard at the Recreation Centre;
     - $60,000 for the McGee Street playground shade sail, which needed to be upgraded to modern standards while the playground is being replaced;
     - $50,000 for the Pt Lowly Boat Ramp renewal retimed from 2026/27;
     - $45,000 increased plant replacement costs, but no change to net costs with trade-in values also being higher;
     - $20,000 for improved school crossings funded by Way to Go; offset by
     - $137,000 transferred from Renewal to New/Upgrade, relating primarily to works occurring at Civic Park;
     - a reduction in the unsealed road budget of $100,000, based on expected program costs for the year; and
     - carry forward projects of $5.28 million deferred to the 2026/27 financial year or later, including $1.46 million for transport renewal including sealed and unsealed roads, footpaths, kerbs and school crossings, $724,000 for various minor building renewal projects, $650,000 for Recreation Centre projects, $427,000 for playground renewal at the Foreshore, $395,000 for Civic Park irrigation works, $379,000 for marina renewal works, $294,000 for lighthouse restoration, $250,000 for public toilet renewal, $193,000 for library building renewal, $169,000 for open space works at Hummock Hill, $162,000 for building works at the Childcare Centre, $127,000 for building works at Mount Laura Homestead and $49,000 for minor renewal projects.
   - **an increase in income from sale of replaced assets of $87,000, $42,000 of this retimed from 2026/27.**

5. Capital Activities – Net Outlays on New and Upgraded Assets
   - **A decrease of $4.6 million on the upgrade and expansion of assets due to:**
     - carry forward projects from 2024/25 of $3.97 million including $3.14 million for the Runway Upgrade, $212,000 for work at the Cuttlefish Dive Site, $150,000 for Jubilee Park electrical upgrade, $91,000 for the Foreshore Plaza, $75,000 for fire tanks at Jubilee Park, $140,000 of contingency funds and $163,000 for other minor upgrade projects;
     - $327,000 of foreshore renewal funds retimed from 2029/30, to finalise the funding model for the Foreshore Plaza project;
     - $137,000 transferred from Renewal to New/Upgrade, relating primarily to works occurring at Civic Park;
     - $126,000 retimed from 2026/27 to fund final design and development application costs for the new Foreshore Building;
     - a transfer of $80,000 from operating, relating to plant purchases and work at the Mount Laura Museum;
     - a $50,000 increase in the cost of delivering the Jubilee Park electrical upgrade based on tendered costs;
     - $25,000 retimed from the 2026/27 plant replacement program to allow for the purchase of a mini agitator truck, to dela with current issues with having concrete delivered; offset by
     - a reduction in overall airport project spend of $830,000, due to the savings made on the runway project; and
     - carry forward projects of $8.49 million deferred to the 2026/27 financial year or later including $6.50 million for the Foreshore Splash & Play Plaza, $975,000 for airport projects, $395,000 for the Recreation Centre Efficiency Project, $212,000 for work at the Cuttlefish Dive Site, $172,000 for the Stormwater Levy extension, $100,000 for Jubilee Park electrical upgrade, $75,000 for industrial estate lighting and $57,000 for other minor upgrade projects.

- **a decrease in amounts received specifically for new and upgrade assets of $1.95 million due to:**
  - $3.15 million of grant funds deferred from 2024/25 including $2.93 million for the Runway Upgrade, $183,000 for the Childcare Centre playground and $35,000 for other minor projects;
  - $20,000 of Way to Go funding to improve school crossings; offset by
  - a reduction in overall airport grant funding of $830,000, due to the savings made on the runway project; and
  - a decrease of $4.30 million in grant funding relating to projects deferred to 2026/27 including $3.07 million for the Foreshore Splash & Play Plaza, $859,000 for airport projects and $370,000 for marina renewal works.

6. Financing Transactions
   - **There has been a decrease of $8.9 million in the level of financing transactions required between Council's original budget and the year end results, attributed to:**
     - the net impact of retimed projects $6.8 million, being project budgets moved to 2026/27 or later, less project budgets moved from 2024/2025;
     - additional Financial Assistance Grants brought forward of $2.4 million;
     - an improvement in Council's underlying operating position excluding depreciation of $0.5 million; offset by
     - a net impact of $0.6 million for capital items retimed from later years to 2026/27; and
     - capital budget overruns of $0.2 million.

7. Movements – Statement of Comprehensive Income
   - Asset disposals & fair value adjustments have increased by $6.5 million due to asset revaluations, with the unit rate increases linked to the irrigation revaluation being higher than expected as well as overall inflation being higher at the end of year compared to the projection at the start of the year.

8. Movements – Statement of Financial Position
   - A decrease in cash & equivalents of $7.7 million, due to the timing of a strategic land sale last June, with cash balances returning to minimal levels in July 2025.
   - An increase of $2.2 million in trade receivables, relating to accrued income for airport capital projects.
   - An increase of $2.1 million in the expected value of Infrastructure, Property, Plant and Equipment assets at 30 June 2026, due to the higher than expected revaluation amount, offset by capital carry forwards.
   - A decrease of $1.0 million in other non-current assets, due to capital Work in Progress reducing from last year's high level.
   - A decrease of $6.9 million in the value of Council's trade payables at 30 June 2026 can be attributed to high outstanding invoices and income received in advance for the airport last year.
   - Changes in borrowing levels are outlined in section 7 above.

9. Financial Indicators – Council (excluding Airport)
   - The Council (excluding Airport) Adjusted Operating Ratio has remained steady at (2%), which is within target range.
   - The Net Financial Liabilities Ratio was 22% lower than projected at (9%), with the reasons for the large change being the same as for Council as a whole.
   - **The Council (excluding Airport) had an adjusted deficit of $643,000 compared with an original adopted budget of a $651,000 deficit.** The variance of $10,000 is outlined in sections 2 and 3 above, excluding the items attributable to the airport as outlined below, and the timing difference in the FA Grants.

10. Financial Indicators – Whyalla Airport

- The Airport Operating Ratio has decreased by 5%, from (56%) to (61%), which is well outside of target range.
- The Net Financial Liabilities Ratio was 14% higher than projected at 383%.
- **The Airport had a deficit of $1.42 million, in line with the original budget.** The variance of $2,000 is due to:
  - a reduction in airport income of $185,000, due to the departure of one of the car hire operators and private landings and carparking being down;
  - depreciation for the new runway being $150,000 above initial projections, once full componentisation was completed;
  - removal of $120,000 of fuel sale revenue from the airport budget, due to this service now being provided by an external party, in line with other regional airports;
  - an increase of $40,000 for buildings and open space assets relating to the quantum of increase in asset values from the revaluation undertaken at 30 June 2025; offset by
  - savings from vacant positions of $35,000, which were not backfilled;
  - a reduction on council overheads allocated to the airport of $50,000;
  - a reduction in aviation fuel costs of $60,000, due to this service being transferred to an external party;
  - an overall increase of $15,000 in airport screening costs, however as income increased by $95,000, there was an overall positive impact of $80,000 on the airport's budget position;
  - general savings of $95,000, identified from the airport;
  - interest savings of $175,000 based on update cashflow projections.

Key
Negative variance
Positive variance
Timing variance
No variance – offset

14.2 CORPORATE SERVICES

14.2.5 Budget Review 2026/27 Quarter 1 incorporating Financial Results 2025/26 – For Endorsement

Council Meeting: 19 October 2026
Author's Title: Sandra Vigar – Finance Co-ordinator **File No.:** 0-216
Directorate: Corporate Services

Attachments:
1 – Budget Review 2026/27 Quarter 1
2 – Long Term Financial Plan – Updated Tables

Officer Direct or Indirect Conflict of Interest: *In accordance with Local Government Act 1999, Section 120*		**Status:** *Information classified confidential under Section 90(2) of the Local Government Act*	
☐ **Yes**	☑ **No**	☐ **Yes**	☑ **No**

Reason – Not applicable

PURPOSE

To incorporate Councils' financial results for the year ending 30 June 2026 and provide an updated projection of Councils' operating and capital budgets for the 2026/27 financial year, identifying any variations sought to Councils' original budget and the cumulative financial implications.

SUMMARY

The Quarter 1 Budget Review primarily reflects the incorporation of the Financial Results 2025/26 and the impact this has on the 2026/27 budget and Long Term Financial Plan. The primary changes relate to carry forward of unspent capital funds and increases in depreciation projections.

RECOMMENDATION

Council:

1. **adopts the Budget Review incorporating the Financial Results 2025/26, identifying an operating deficit of $1,605,000 and an estimated cash position at end of reporting period of $253,000; and**
2. **approve the 2026/27 Annual Business Plan and Budget and Long Term Financial Plan to be amended to reflect the variances.**
3. **be mindful of sustainability challenges and management continue to maintain tight financial expenditure management, capital works delivery, and critically review service levels.**

DUE DATE

Budget Review 2026/27 Quarter 1 incorporating Financial Results 2025/26 – For Endorsement	20/10/2026

14.2.5 Budget Review 2026/27 Quarter 1 incorporating Financial Results 2025/26 – For Endorsement

REPORT

BACKGROUND

Regulation 9(1)(a), of the *Local Government (Financial Management) Regulations 2026*, requires a budget update report to include a revised forecast of the Councils' operating and capital investment activities compared with estimates set out in the budget.

This report was reviewed by the Audit and Risk Committee at their meeting held 9 October 2026, who recommended that both Council and Administration work together to become more financially responsible for the annual budget and long term sustainability.

DISCUSSION

This report considers the impact that the financial results from the year ending 30 June 2026 will have on Councils' 2026/27 Budget and ongoing financial sustainability.

The Budget Update comprises the following statements:

1. key financial indicators;
2. explanation of material variances;
3. uniform presentation of finances; and
4. financial statements.

Refer Attachment 1 – Budget Review 2026/27 Quarter 1

Council's Long Term Financial Plan has been updated to reflect the impact of the Quarter 1 Budget Review, with a full set of the updated tables included for information.

Refer Attachment 2 – Long Term Financial Plan – Updated Tables

The Quarter 1 Budget Review primarily reflects the incorporation of the Financial Results 2025/26 and the impact this has on the 2026/27 Budget and Long-Term Financial Plan. This includes operating projects of $119,000 and capital projects of $1.79 million being retimed, as they were not completed in 2025/26. These carry forward figures are net of any grant income.

In addition, the 2025/26 year end result has caused the depreciation for 2026/27 to increase from original forecasts by $172,000, the majority of which relates to increased depreciation for the airport runway, due to the capitalisation of the last portion of the project, which ended up with a total value of $29 million. The increase in depreciation for Council excluding the Airport was $13,000.

As the depreciation increase relates to the airport, it is important to remember that only 50% needs to be funded in the long term, as per the adopted parameter.

Council also received an ongoing increase in Financial Assistance Grant allocation of $154,000. Similar to the last few years, this increased allocation has been used to assist with funding ongoing budget pressures. The cost of maintaining the current Civic Building site was not fully comprehended before Council moved in and has never been fully budgeted, with this now rectified.

Financial Implications

Budget 2026/27 Impact

If approved by Council, these amendments will:

- increase Council's operating deficit by $291,000 to a projected $1.61 million;
- leave Council's Adjusted Operating Deficit Ratio unchanged at (3%);
- decrease Council's Net Financial Liabilities Ratio from 24% to 18%;
- increase Council's Asset Renewal Funding Ratio from 160% to 192%; and
- leave Council's Modified Operating Deficit Ratio unchanged at (2%);

Council is outside target range for the Operating Ratio. This was already the case for the original budget. The increase in deficit is due to the increase in depreciation caused by the airport runway, as well as timing differences for operating projects.

The Asset Renewal Funding Ratio is above target range, as a number of Renewal projects were retimed from 2025/26.

The Net Financial Liabilities Ratio is within target range.

Long Term Financial Plan (LTFP) Impact

Council's operating results in future years are negatively impacted by $170,000 due to increased depreciation. As the main impact in future years is on airport depreciation, the negative impact on the modified operating result is much lower at $90,000.

Council, including the Airport still returns to a modified breakeven position in 2028/29, in line with the adopted parameters.

The Net Financial Liabilities Ratio is estimated to peak at 19% in 2027/28, previously projected to peak at 24%. Borrowings are now estimated to peak at $10.5 million in 2027/28, previously this was projected at $10.6 million. In the medium-term, borrowings are slightly below previous projections.

Council (excluding Airport)

The operating position for council excluding the airport is decreased by $132,000. This primarily relates to operating projects not completed in 2025/26.

Ongoing operating results for council excluding the airport are projected to deteriorate by approximately $10,000 per annum compared to previous projections, due to minor depreciation adjustments.

Airport

The operating position for the airport for the current year has deteriorated by $159,000, due to increased depreciation expenses for the runway.

Ongoing operating results for the airport are projected to deteriorate by approximately $160,000 per annum compared to previous projections, for the same reason, with the modified operating result deteriorating by $80,000 per annum.

Assumptions

The key assumptions in the Long Term Financial Plan are included as the last page of the updated projections in Attachment 2.

Strategic Plan

Objective 4.1 – Whyalla Council Members commit to serving the Community

Strategy 4.1.2 – We will make decisions based on facts, not emotions

Legislation

The Budget Update has been prepared in accordance with Section 9(1)(a) of *the Local Government (Financial Management) Regulations 2026*.

Officer Direct or Indirect Interest – Nil

Risk Assessment

Legislative risk is minimised as Council will have reviewed its budget in line with the Local Government Act 1999 and Local Government (Financial Management) Regulations.

As the only recurrent budget impact caused by this review relates to depreciation, there are no negative impacts on Council's forecast cashflows. While deprecation is still important and should be funded, this does allow time to review how capital costs move over the next year or two.

Social Considerations – Not applicable

Community Engagement – Nil

Environmental Implications – Not applicable

Communication – Not applicable

Conclusion

The Quarter 1 Budget Review primarily reflects the incorporation of the Financial Results 2025/26 and the impact this has on the 2026/27 budget and Long-Term Financial Plan. This includes operating projects of $119,000 and capital projects of $1.79 million being retimed, as they were not completed in 2025/26. These carry forward figures are net of any grant income.

In addition, the 2025/26 year end result has caused the depreciation for 2026/27 to increase from original forecasts by $172,000, the majority of which relates to increased depreciation for the airport runway, due to the capitalisation of the last portion of the project, which ended up with a total value of $29 million. The increase in depreciation for Council excluding the Airport was $13,000.

Attachment 1

BUDGET REVIEW 2026-27 1st Quarter

KEY FINANCIAL INDICATORS	Target	Note	Original Budget 2026-27	Approved Amendments 2026-27	Current Budget 2026-27	Proposed Amendments 2026-27	Projected Total 2026-27	Note	Estimated Budget 2027-28	Estimated Budget 2028-29	Estimated Budget 2029-30
Council (including Airport)		1						2			
Operating Surplus/(Deficit) - $'000			(1,314)	-	(1,314)	(291)	**(1,605)**		(1,151)	(800)	(470)
Operating Surplus/(Deficit) Ratio	(2)% - 1%		(3%)	-	(3%)	-	**(3%)**		(2%)	(2%)	(1%)
Net Financial Liabilities Ratio	< 80%		24%	-	24%	(6%)	**18%**		19%	15%	9%
Asset Renewal Funding Ratio	90 - 110%		160%	-	160%	32%	**192%**		108%	114%	113%
Modified Operating Surplus/(Deficit) Ratio	0% - 3%		(2%)	-	(2%)	-	**(2%)**		(1%)	0%	0%
Council (excluding Airport)		9									
Operating Surplus/(Deficit) - $'000			142	-	142	(132)	**10**		403	720	921
Operating Surplus/(Deficit) Ratio	(2)% - 1%		0%	-	0%	-	**0%**		1%	2%	2%
Net Financial Liabilities Ratio - %	< 80%		3%	-	3%	(5%)	**(2%)**		(2%)	(3%)	(3%)
Asset Renewal Funding Ratio - %	90 - 110%		160%	-	160%	32%	**192%**		108%	114%	113%
Whyalla Airport											
Operating Surplus/(Deficit) - $'000		10	(1,456)	-	(1,456)	(159)	**(1,615)**		(1,554)	(1,520)	(1,391)
Operating Surplus/(Deficit) Ratio - %	1% - 6%		(51%)	-	(51%)	(6%)	**(57%)**		(51%)	(47%)	(41%)
Net Financial Liabilities Ratio - %	< 250%		345%	-	345%	(13%)	**332%**		318%	278%	189%
Modified Operating Surplus/(Deficit) Ratio	1% - 6%		(33%)	-	(33%)	(3%)	**(36%)**		(31%)	(28%)	(23%)

KEY

In target range | Above target | Below target

WHYALLA CITY COUNCIL

BUDGET REVIEW 2026-27 1st Quarter

UNIFORM PRESENTATION OF FINANCES	Note	Original Budget 2026-27 $000	Approved Amendments 2026-27 $000	Current Budget 2026-27 $000	Proposed Amendments 2026-27 $000	Projected Total 2026-27 $000	Note	Estimated Budget* 2027-28 $000	Estimated Budget* 2028-29 $000	Estimated Budget* 2029-30 $000
Income	3									
Rates		29,454	-	29,454	-	**29,454**		30,516	31,524	32,489
Statutory Charges		476	-	476	-	**476**		489	501	513
User Charges		6,434	-	6,434	-	**6,434**		6,813	7,049	7,294
Grants, subsidies and contributions - capital		732	-	732	-	**732**		771	771	771
Grants, subsidies and contributions - operating		7,661	-	7,661	465	**8,126**		7,917	8,115	8,318
Investment Income		12	-	12	-	**12**		12	12	12
Reimbursements		10	-	10	-	**10**		10	10	10
Other Income		1,280	-	1,280	65	**1,345**		1,325	1,366	1,407
Expenses	4									
Employee Costs		(16,851)	-	(16,851)	(315)	**(17,166)**		(17,333)	(17,819)	(18,318)
Materials, contracts & other expenses		(19,758)	-	(19,758)	(334)	**(20,092)**		(20,142)	(20,638)	(21,200)
Depreciation, amortisation & impairments		(10,323)	-	(10,323)	(172)	**(10,495)**		(10,973)	(11,174)	(11,342)
Finance Costs		(441)	-	(441)	-	**(441)**		(556)	(517)	(424)
Operating Surplus/ (Deficit)		**(1,314)**	**-**	**(1,314)**	**(291)**	**(1,605)**		**(1,151)**	**(800)**	**(470)**
Net Outlays on Existing Assets										
Capital Expense on renewal and replacement of Existing	5	(8,972)	-	(8,972)	(1,816)	**(10,788)**		(6,577)	(6,912)	(7,172)
add back Depreciation, Amortisation and Impairment		10,323	-	10,323	172	**10,495**		10,973	11,174	11,342
add back Proceeds from Sale of Replaced Assets		184	-	184	-	**184**		188	172	114
Net Outlays on Existing Assets		**1,535**	**-**	**1,535**	**(1,644)**	**(109)**		**4,584**	**4,434**	**4,284**
Net Outlay on New and Upgraded Assets										
Capital Expenditure on New and Upgraded Assets	6	(13,642)	-	(13,642)	(1,280)	**(14,922)**		(5,287)	(1,355)	(1,390)
add back Amounts received specifically for New and Upg	7	7,152	-	7,152	1,302	**8,454**		2,858	126	130
Net Outlays on New and Upgraded Assets		**(6,490)**	**-**	**(6,490)**	**22**	**(6,468)**		**(2,429)**	**(1,229)**	**(1,260)**
Net Lending/ (Borrowing) for Financial Year		**(6,269)**	**-**	**(6,269)**	**(1,913)**	**(8,182)**		**1,004**	**2,405**	**2,554**
Financing transactions associated with the above net overall deficit, or applying the overall net funding surplus are as follows:										
New Borrowings		1,600	-	1,600	6,000	**7,600**		400	-	-
Repayment of Principal		-	-	-	-	**-**		-	(1,500)	(2,600)
(Increase)/Decrease in Cash and Investments		94	-	94	43	**137**		21	20	(29)
Net Balance Sheet funding (debtors & creditors etc)		4,575	-	4,575	(4,130)	**445**		(1,425)	(925)	75
Financing Transactions	8	**6,269**	**-**	**6,269**	**1,913**	**8,182**		**(1,004)**	**(2,405)**	**(2,554)**

Note Explanations – 2026/27 Quarter 1:

1. The operating deficit is expected to increase by $291,000 to $1.61 million. The Operating Deficit Ratio remains at (3%). The Net Financial Liabilities Ratio decreases by 6% from 24% to 18%, due to a portion of 26/27 FA Grants being received in advance. The Asset Renewal Funding Ratio increases by 32% from 160% to 192%, due to carry forward renewal projects.

2. Council's operating results in future years are negatively impacted by approximately $170,000, due to increased depreciation. The Net Financial Liabilities Ratio is estimated to peak in 2028 at 19%, and then reduce overtime, reaching 0% by 2033. Borrowings are now estimated to be $10.1 million in 2027 and will reduce to zero by 2034.

3. Operating income is expected to increase by $530,000, which is attributed to:
   - the childcare worker retention grant valued at $220,000, used to lift wage levels for a set period;
   - Financial Assistance grant funding from the Federal Government being $154,000 higher than projected;
   - childcare flying start program funds of $114,000, to fund programs and staff training;
   - $65,000 of income from the Eyre Peninsula Local Government Association to cover the costs of hosting an officer to develop the Regional Waste Strategy;
   - $17,000 of additional minor grants received; offset by
   - a reduction of $40,000 in grant funding for the Active Communities Program, due to the program being ceased earlier than planned.

4. Operating expenditure is expected to increase by $821,000, this can be attributed to:
   - An increase in employee costs of $315,000, which is attributed to:
     - $220,000 for increased labour rates for childcare funded by the worker retention grant;
     - $65,000 related to hosting an officer to develop the Regional Waste Strategy; and
     - $30,000 for a temporary Asset Audit Officer, funded from existing contracting budget.
   - An increase in contract, material and other costs of $334,000 due to:
     - $154,000 of costs to maintain the current civic building site, with these costs not fully understood when Council took out the lease;
     - $131,000 of program costs covered by grant income received;
     - the re-budgeting of $119,000 on operating projects that will were not completed in 2025/26, made up of the irrigation revaluation, building demolition and waste education; offset by
     - $30,000 of asset management project funding transferred to labour costs; and
     - a reduction of $40,000 for the Active Communities Program in line with reduced grant funding.
   - An increase in depreciation expense of $172,000, the majority of which relates to increased depreciation for the airport runway, due to the capitalisation of the last portion of the project, which ended up with a total value of $29 million.

5. An increase of $1.82 million in the outlay on existing assets due to carry forward projects from 2025/26, including $457,000 for transport renewal including sealed and unsealed roads, footpaths, kerbs and school crossings, $379,000 for marina renewal works, $294,000 for lighthouse restoration, $193,000 for library building renewal, $162,000 for building works at the Childcare Centre, $155,000 for various minor building renewal projects, $127,000 for building works at Mount Laura Homestead and $49,000 for minor renewal projects.

6. An increase of $1.28 million in the outlay on new and upgraded assets due to:
   - carry forward projects of $1.30 million from 2025/26 including $975,000 for airport projects, $100,000 for Jubilee Park electrical upgrade, $99,000 for the Foreshore Splash & Play Plaza, $75,000 for industrial estate lighting and $57,000 for other minor upgrade projects; offset by
   - $26,000 of the approved budget for the Foreshore Plaza Building having already been spent at 30 June 2026.

7. An increase of $1.30 million in amounts received specifically for new and upgraded assets due to grant funds deferred from 2025/26 including $859,000 for airport projects, $370,000 for marina renewal works and $73,000 for the Foreshore Splash & Play Plaza.

8. It is expected increased borrowings of $6.0 million will be required in 2026/27 to meet cash flow requirements, compared to previous projections. This aligns with the quantum that borrowing levels were below projections at the end of 2025/26, meaning that total borrowings at 30 June 2027 are projected to be exactly in line with the adopted budget at $10.1 million.

9. Financial Indicators – Council (excluding Airport)
   - The operating surplus is expected to reduce by $132,000 to $10,000. The Operating Surplus Ratio is expected to remain at 0%. The Net Financial Liabilities Ratio decreases from 3% to (2%), due to a portion of 26/27 FA Grants being received in advance.
   - The Council (excluding Airport) operating results in future years are negatively impacted by approximately $10,000, due to increased depreciation costs.
   - The change to the operating result of $132,000 is outlined in sections 3 and 4 above, excluding the items attributable to the airport, as outlined below, and is almost exclusively caused by timing differences, rather than a change in the underlying operating result.

10. Financial Indicators - Whyalla Airport
    - The operating deficit is expected to increase by $159,000 to $1.62 million. The Operating Deficit Ratio is expected to increase from (51%) to (57%). The Net Financial Liabilities Ratio decreases from 345% to 332%.
    - The Airport's operating results in future years are negatively impacted by approximately $160,000 due to increased depreciation, due to the final capitalisation of the runway upgrade.
    - The change to the operating result of $159,000 is all attributable to increased deprecation.

Key
Negative variance
Positive variance
Timing variance
No variance – offset

WHYALLA CITY COUNCIL

BUDGET REVIEW 2026-27 1st Quarter

STATEMENT OF COMPREHENSIVE INCOME	Original Budget 2026-27 $000	Approved Amendments 2026-27 $000	Current Budget 2026-27 $000	Proposed Amendments 2026-27 $000	Projected Total 2026-27 $000	Estimated Budget* 2027-28 $000	Estimated Budget* 2028-29 $000	Estimated Budget* 2029-30 $000
INCOME								
Rates	29,454	-	29,454	-	**29,454**	30,516	31,524	32,489
Statutory Charges	476	-	476	-	**476**	489	501	513
User Charges	6,434	-	6,434	-	**6,434**	6,813	7,049	7,294
Grants, subsidies and contributions - capital	732	-	732	-	**732**	771	771	771
Grants, subsidies and contributions - operating	7,661	-	7,661	465	**8,126**	7,917	8,115	8,318
Investment Income	12	-	12	-	**12**	12	12	12
Reimbursements	10	-	10	-	**10**	10	10	10
Other Income	1,280	-	1,280	65	**1,345**	1,325	1,366	1,407
TOTAL INCOME	**46,059**	**-**	**46,059**	**530**	**46,589**	**47,853**	**49,348**	**50,814**
EXPENSES								
Employee Costs	16,851	-	16,851	315	**17,166**	17,333	17,819	18,318
Materials, contracts & other expenses	19,758	-	19,758	334	**20,092**	20,142	20,638	21,200
Depreciation, amortisation & impairments	10,323	-	10,323	172	**10,495**	10,973	11,174	11,342
Finance Costs	441	-	441	-	**441**	556	517	424
TOTAL EXPENSES	**47,373**	**-**	**47,373**	**821**	**48,194**	**49,004**	**50,148**	**51,284**
OPERATING SURPLUS/(DEFICIT)	**(1,314)**	**-**	**(1,314)**	**(291)**	**(1,605)**	**(1,151)**	**(800)**	**(470)**
Amounts specifically for new or upgraded assets	7,152	-	7,152	1,302	**8,454**	2,858	126	130
Net gain (loss)	-	-	-	-	**-**	-	-	-
NET SURPLUS/(DEFICIT)	**5,838**	**-**	**5,838**	**1,011**	**6,849**	**1,707**	**(674)**	**(340)**
Other Comprehensive Income	16,459	-	16,459	-	**16,459**	8,204	6,966	7,019
TOTAL COMPREHENSIVE INCOME	**22,297**	**-**	**22,297**	**1,011**	**23,308**	**9,911**	**6,292**	**6,679**

WHYALLA CITY COUNCIL

BUDGET REVIEW 2026-27 1st Quarter

STATEMENT OF FINANCIAL POSITION	Original Budget 2026-27 $000	Approved Amendments 2026-27 $000	Current Budget 2026-27 $000	Proposed Amendments 2026-27 $000	Projected Total 2026-27 $000	Estimated Budget* 2027-28 $000	Estimated Budget* 2028-29 $000	Estimated Budget* 2029-30 $000
ASSETS								
Current Assets								
Cash & Cash Equivalents	296	-	296	(43)	**253**	232	212	241
Trade & Other Receivables	6,034	-	6,034	3,780	**9,814**	9,814	9,814	9,814
Inventories	2,534	-	2,534	-	**2,534**	2,534	2,534	2,534
TOTAL CURRENT ASSETS	8,864	-	8,864	3,737	**12,601**	12,580	12,560	12,589
Non-current Assets								
Infrastructure, Property, Plant & Equipment	455,989	-	455,989	2,924	**458,913**	469,320	474,207	478,332
Other Non-Current Assets	1,184	-	1,184	-	**1,184**	1,084	984	884
TOTAL NON-CURRENT ASSETS	457,173	-	457,173	2,924	**460,097**	470,404	475,191	479,216
Total Assets	**466,037**	**-**	**466,037**	**6,661**	**472,698**	**482,984**	**487,751**	**491,805**
LIABILITIES								
Current Liabilities								
Trade and Other Payables	5,067	-	5,067	(350)	**4,717**	4,717	4,717	4,717
Short Term Borrowings	-	-	-	-	**-**	1,500	2,600	200
Short Term Provisions	2,525	-	2,525	-	**2,525**	2,525	2,525	2,525
TOTAL CURRENT LIABILITIES	7,592	-	7,592	(350)	**7,242**	8,742	9,842	7,442
Non-Current Liabilities								
Long Term Borrowings	4,100	-	4,100	6,000	**10,100**	9,000	6,400	6,200
Long Term Provisions	1,208	-	1,208	-	**1,208**	1,183	1,158	1,133
TOTAL NON-CURRENT LIABILITIES	5,308	-	5,308	6,000	**11,308**	10,183	7,558	7,333
Total Liabilities	**12,900**	**-**	**12,900**	5,650	**18,550**	**18,925**	**17,400**	**14,775**
NET ASSETS	**453,137**	**-**	**453,137**	**1,011**	**454,148**	**464,059**	**470,351**	**477,030**
EQUITY								
Accumulated Surplus	78,371	-	78,371	1,011	**79,382**	81,089	80,415	80,075
Asset Revaluation Reserve	373,134	-	373,134	-	**373,134**	381,338	388,304	395,323
Reserves	1,632	-	1,632	-	**1,632**	1,632	1,632	1,632
TOTAL EQUITY	**453,137**	**-**	**453,137**	**1,011**	**454,148**	**464,059**	**470,351**	**477,030**

WHYALLA CITY COUNCIL

BUDGET REVIEW 2026-27 1st Quarter

STATEMENT OF CHANGES IN EQUITY	Original Budget 2026-27 $000	Approved Amendments 2026-27 $000	Current Budget 2026-27 $000	Proposed Amendments 2026-27 $000	Projected Total 2026-27 $000	Estimated Budget* 2027-28 $000	Estimated Budget* 2028-29 $000	Estimated Budget* 2029-30 $000
Accumulated Surplus								
Balance at Beginning of Period	72,533	-	72,533	-	**72,533**	79,382	81,089	80,415
Change in financial position resulting from operations	5,838	-	5,838	1,011	**6,849**	1,707	(674)	(340)
Transfers from Other Reserves	-	-	-	-	**-**	-	-	-
Transfers to Other Reserves	-	-	-	-	**-**	-	-	-
Balance at End of Period	**78,371**	**-**	**78,371**	**1,011**	**79,382**	**81,089**	**80,415**	**80,075**
Asset Revaluation Reserve								
Balance at Beginning of Period	356,675	-	356,675	-	**356,675**	373,134	381,338	388,304
Revaluation Increment	16,459	-	16,459	-	**16,459**	8,204	6,966	7,019
Balance at End of Period	**373,134**	**-**	**373,134**	-	**373,134**	**381,338**	**388,304**	**395,323**
Other Reserves								
Balance at Beginning of Period	1,632	-	1,632	-	**1,632**	1,632	1,632	1,632
Transfers to Accumulated Surplus	-	-	-	-	**-**	-	-	-
Transfers from Accumulated Surplus	-	-	-	-	**-**	-	-	-
Balance at End of Period	**1,632**	**-**	**1,632**	**-**	**1,632**	**1,632**	**1,632**	**1,632**
TOTAL EQUITY AT END OF REPORTING PERIOD	**453,137**	**-**	**453,137**	**1,011**	**454,148**	**464,059**	**470,351**	**477,030**

WHYALLA CITY COUNCIL

BUDGET REVIEW 2026-27 1st Quarter

STATEMENT OF CASH FLOWS	Original Budget 2026-27 $000	Approved Amendments 2026-27 $000	Current Budget 2026-27 $000	Proposed Amendments 2026-27 $000	Projected Total 2026-27 $000	Estimated Budget* 2027-28 $000	Estimated Budget* 2028-29 $000	Estimated Budget* 2029-30 $000
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts								
Rates	29,454	-	29,454	(1,000)	**28,454**	30,516	31,524	32,489
Statutory Charges	476	-	476	-	**476**	489	501	513
User Charges	6,434	-	6,434	2,000	**8,434**	6,813	7,049	7,294
Grants, subsidies and contributions - operating	7,661	-	7,661	(5,315)	**2,346**	7,917	8,115	8,318
Investment Income	12	-	12	-	**12**	12	12	12
Reimbursements	10	-	10	-	**10**	10	10	10
Other Income	1,280	-	1,280	65	**1,345**	1,325	1,366	1,407
Payments								
Employee Costs	(16,851)	-	(16,851)	(165)	**(17,016)**	(17,333)	(17,819)	(18,318)
Materials, contracts & other expenses	(19,683)	-	(19,683)	166	**(19,517)**	(20,067)	(20,563)	(21,125)
Finance Costs	(441)	-	(441)	-	**(441)**	(556)	(517)	(424)
Net Cash provided by (or used in) Operating Activities	**8,352**	**-**	**8,352**	**(4,249)**	**4,103**	**9,126**	**9,678**	**10,176**
CASH FLOWS FROM INVESTMENT ACTIVITIES								
Receipts								
Amounts specifically for new or upgraded assets	7,152	-	7,152	1,302	**8,454**	2,858	126	130
Grants Utilised for Capital Purposes	732	-	732	-	**732**	771	771	771
Sale of replaced assets	184	-	184	-	**184**	188	172	114
Sale of surplus assets	-	-	-	-	**-**	-	-	-
Payments								
Purchase of Renewal/Replacement Assets	(6,722)	-	(6,722)	(1,816)	**(8,538)**	(7,327)	(7,412)	(7,172)
Purchase of New/Expansion Assets	(11,392)	-	(11,392)	(1,280)	**(12,672)**	(6,037)	(1,855)	(1,390)
Net Cash provided by (or used in) Investing Activities	**(10,046)**	**-**	**(10,046)**	**(1,794)**	**(11,840)**	**(9,547)**	**(8,198)**	**(7,547)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Proceeds from Borrowings - Council	1,600	-	1,600	6,000	**7,600**	400	-	-
Payments								
Repayment of Borrowings	-	-	-	-	**-**	-	(1,500)	(2,600)
Net Cash provided by (or used in) Financing Activities	**1,600**	**-**	**1,600**	6,000	**7,600**	**400**	**(1,500)**	**(2,600)**
Net Increase (Decrease) in Cash Held	(94)	-	(94)	(43)	**(137)**	(21)	(20)	29
Cash & cash equivalents at beginning of period	390	-	390	-	**390**	253	232	212
Cash & cash equivalents at end of period	**296**	**-**	**296**	**(43)**	**253**	**232**	**212**	**241**

Attachment 2

ESTIMATED STATEMENT OF COMPREHENSIVE INCOME

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Actual $('000)	Estimate $('000)	Year 1 $('000)	Year 2 $('000)	Year 3 $('000)	Year 4 $('000)	Year 5 $('000)	Year 6 $('000)	Year 7 $('000)	Year 8 $('000)	Year 9 $('000)	Year 10 $('000)
INCOME												
Rates	28,106	29,454	30,516	31,524	32,489	33,484	34,510	35,569	36,660	37,785	38,943	40,138
Statutory Charges	489	476	489	501	513	526	539	552	565	578	593	609
User Charges	5,871	6,434	6,813	7,049	7,294	7,549	7,738	7,932	8,128	8,332	8,541	8,756
Grants, subsidies, contributions - capital	912	732	771	771	771	771	771	771	771	771	771	771
Grants, subsidies, contributions - operating	10,159	8,126	7,917	8,115	8,318	8,526	8,739	8,957	9,181	9,411	9,646	9,888
Investment Income	66	12	12	12	12	12	12	12	12	12	12	12
Reimbursements	16	10	10	10	10	10	10	10	10	10	10	10
Other Income	1,325	1,345	1,325	1,366	1,407	1,450	1,495	1,541	1,588	1,636	1,686	1,738
TOTAL INCOME	**46,944**	**46,589**	**47,853**	**49,348**	**50,814**	**52,328**	**53,814**	**55,344**	**56,915**	**58,535**	**60,202**	**61,922**
EXPENSES												
Employee costs	15,690	17,166	17,333	17,819	18,318	18,931	19,462	20,006	20,565	21,141	21,733	22,342
Materials, contracts & other expenses	20,487	20,092	20,142	20,638	21,200	21,813	22,217	22,768	23,383	24,151	24,613	25,224
Depreciation	10,089	10,495	10,973	11,174	11,342	11,515	11,805	12,133	12,469	12,816	13,172	13,538
Finance Costs	300	441	556	517	424	365	294	148	36	0	0	0
TOTAL EXPENSES	**46,566**	**48,194**	**49,004**	**50,148**	**51,284**	**52,624**	**53,778**	**55,055**	**56,453**	**58,108**	**59,518**	**61,104**
OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS	**378**	**(1,605)**	**(1,151)**	**(800)**	**(470)**	**(296)**	**36**	**289**	**462**	**427**	**684**	**818**
Net gain/(loss) on disposal or revaluations	(1,098)	0	0	0	0	0	0	0	0	0	0	0
Amounts specifically for new assets	6,031	8,454	2,858	126	130	133	134	137	142	144	148	151
Physical Resources Received Free of Charge	0	0	0	0	0	0	0	0	0	0	0	0
NET SURPLUS/(DEFICIT)	**5,311**	**6,849**	**1,707**	**(674)**	**(340)**	**(163)**	**170**	**426**	**604**	**571**	**832**	**969**
OTHER COMPREHENSIVE INCOME												
Changes in revaluation surplus - IPP&E	12,683	16,459	8,204	6,966	7,019	7,080	11,921	12,149	12,362	12,589	12,820	13,044
TOTAL COMPREHENSIVE INCOME	**17,994**	**23,308**	**9,911**	**6,292**	**6,679**	**6,917**	**12,091**	**12,575**	**12,966**	**13,160**	**13,652**	**14,013**
ADJUSTED OPERATING SUPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS	**(2,064)**	**(1,605)**	**(1,151)**	**(800)**	**(470)**	**(296)**	**36**	**289**	**462**	**427**	**684**	**818**

ESTIMATED STATEMENT OF FINANCIAL POSITION

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Actual $('000)	Estimate $('000)	Year 1 $('000)	Year 2 $('000)	Year 3 $('000)	Year 4 $('000)	Year 5 $('000)	Year 6 $('000)	Year 7 $('000)	Year 8 $('000)	Year 9 $('000)	Year 10 $('000)
ASSETS												
Current Assets												
Cash & Equivalent Assets	390	253	232	212	241	218	251	235	2,147	5,428	10,028	11,464
Trade & Other Receivables	6,034	9,814	9,814	9,814	9,814	9,814	9,814	9,814	9,814	9,814	9,814	9,814
Inventories	2,534	2,534	2,534	2,534	2,534	2,534	2,534	2,534	2,534	2,534	2,534	2,534
Total Current Assets	**8,958**	**12,601**	**12,580**	**12,560**	**12,589**	**12,566**	**12,599**	**12,583**	**14,495**	**17,776**	**22,376**	**23,812**
Non-Current Assets												
Infrastructure, Property, Plant & Equipment	431,923	458,913	469,320	474,207	478,332	485,147	494,680	504,846	514,875	524,829	533,956	546,608
Other Non-Current Assets	1,284	1,184	1,084	984	884	784	684	584	484	384	284	184
Total Non-Current Assets	**433,207**	**460,097**	**470,404**	**475,191**	**479,216**	**485,931**	**495,364**	**505,430**	**515,359**	**525,213**	**534,240**	**546,792**
TOTAL ASSETS	**442,165**	**472,698**	**482,984**	**487,751**	**491,805**	**498,497**	**507,963**	**518,013**	**529,854**	**542,989**	**556,616**	**570,604**
LIABILITIES												
Current Liabilities												
Trade & Other Payables	5,067	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717
Borrowings	2,500	0	1,500	2,600	200	2,600	2,500	1,100	0	0	0	0
Provisions	2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525
Total Current Liabilities	**10,092**	**7,242**	**8,742**	**9,842**	**7,442**	**9,842**	**9,742**	**8,342**	**7,242**	**7,242**	**7,242**	**7,242**
Non-Current Liabilities												
Borrowings	0	10,100	9,000	6,400	6,200	3,600	1,100	0	0	0	0	0
Provisions	1,233	1,208	1,183	1,158	1,133	1,108	1,083	1,058	1,033	1,008	983	958
Total Non-Current Liabilities	**1,233**	**11,308**	**10,183**	**7,558**	**7,333**	**4,708**	**2,183**	**1,058**	**1,033**	**1,008**	**983**	**958**
TOTAL LIABILITIES	**11,325**	**18,550**	**18,925**	**17,400**	**14,775**	**14,550**	**11,925**	**9,400**	**8,275**	**8,250**	**8,225**	**8,200**
NET ASSETS	**430,840**	**454,148**	**464,059**	**470,351**	**477,030**	**483,947**	**496,038**	**508,613**	**521,579**	**534,739**	**548,391**	**562,404**
EQUITY												
Accumulated Surplus	72,533	79,382	81,089	80,415	80,075	79,912	80,082	80,508	81,112	81,683	82,515	83,484
Asset Revaluation Reserve	356,675	373,134	381,338	388,304	395,323	402,403	414,324	426,473	438,835	451,424	464,244	477,288
Other Reserves	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632
TOTAL EQUITY	**430,840**	**454,148**	**464,059**	**470,351**	**477,030**	**483,947**	**496,038**	**508,613**	**521,579**	**534,739**	**548,391**	**562,404**

ESTIMATED STATEMENT OF CASH FLOWS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Actual $('000)	Estimate $('000)	Year 1 $('000)	Year 2 $('000)	Year 3 $('000)	Year 4 $('000)	Year 5 $('000)	Year 6 $('000)	Year 7 $('000)	Year 8 $('000)	Year 9 $('000)	Year 10 $('000)
CASH FLOWS FROM OPERATING ACTIVITIES												
Receipts												
Rates	28,066	28,454	30,516	31,524	32,489	33,484	34,510	35,569	36,660	37,785	38,943	40,138
Statutory Charges	507	476	489	501	513	526	539	552	565	578	593	609
User Charges	6,253	8,434	6,813	7,049	7,294	7,549	7,738	7,932	8,128	8,332	8,541	8,756
Grants, subsidies, contributions	10,200	2,346	7,917	8,115	8,318	8,526	8,739	8,957	9,181	9,411	9,646	9,888
Investment Income	66	12	12	12	12	12	12	12	12	12	12	12
Reimbursements	18	10	10	10	10	10	10	10	10	10	10	10
Other Income	1,783	1,345	1,325	1,366	1,407	1,450	1,495	1,541	1,588	1,636	1,686	1,738
Payments												
Employee costs	(16,298)	(17,016)	(17,333)	(17,819)	(18,318)	(18,931)	(19,462)	(20,006)	(20,565)	(21,141)	(21,733)	(22,342)
Materials, contracts & other expenses	(28,032)	(19,517)	(20,067)	(20,563)	(21,125)	(21,738)	(22,142)	(22,693)	(23,308)	(24,076)	(24,538)	(25,149)
Finance Costs	(364)	(441)	(556)	(517)	(424)	(365)	(294)	(148)	(36)	0	0	0
Net Cash provided by (or used in) Operating Activities	**2,199**	**4,103**	**9,126**	**9,678**	**10,176**	**10,523**	**11,145**	**11,726**	**12,235**	**12,547**	**13,160**	**13,660**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Amounts Specifically for New/Upgraded Assets	4,240	8,454	2,858	126	130	133	134	137	142	144	148	151
Grants Utilised for Capital Purposes	912	732	771	771	771	771	771	771	771	771	771	771
Sale of Renewed/Replaced Assets	172	184	188	172	114	337	172	214	320	291	168	162
Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0	0	0
Payments												
Expenditure on Renewal/Replacement of Assets	(7,341)	(8,538)	(7,327)	(7,412)	(7,172)	(9,666)	(8,136)	(8,375)	(8,929)	(8,906)	(8,044)	(11,664)
Expenditure on New/Upgraded Assets	(5,891)	(12,672)	(6,037)	(1,855)	(1,390)	(1,921)	(1,453)	(1,989)	(1,527)	(1,566)	(1,603)	(1,644)
Net Cash Provided by (or used in) Investing Activities	**(7,908)**	**(11,840)**	**(9,547)**	**(8,198)**	**(7,547)**	**(10,346)**	**(8,512)**	**(9,242)**	**(9,223)**	**(9,266)**	**(8,560)**	**(12,224)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Proceeds from Borrowings	0	7,600	400	0	0	0	0	0	0	0	0	0
Payments												
Repayments of Borrowings	(2,000)	0	0	(1,500)	(2,600)	(200)	(2,600)	(2,500)	(1,100)	0	0	0
Net Cash provided by (or used in) Financing Activities	**(2,000)**	**7,600**	**400**	**(1,500)**	**(2,600)**	**(200)**	**(2,600)**	**(2,500)**	**(1,100)**	**0**	**0**	**0**
Net Increase/(Decrease) in cash held	(7,709)	(137)	(21)	(20)	29	(23)	33	(16)	1,912	3,281	4,600	1,436
Opening cash, cash equivalents or (bank overdraft)	8,099	390	253	232	212	241	218	251	235	2,147	5,428	10,028
Closing cash, cash equivalents or (bank overdraft)	**390**	**253**	**232**	**212**	**241**	**218**	**251**	**235**	**2,147**	**5,428**	**10,028**	**11,464**

ESTIMATED STATEMENT OF CHANGES IN EQUITY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Actual $('000)	Estimate $('000)	Year 1 $('000)	Year 2 $('000)	Year 3 $('000)	Year 4 $('000)	Year 5 $('000)	Year 6 $('000)	Year 7 $('000)	Year 8 $('000)	Year 9 $('000)	Year 10 $('000)
ACCUMULATED SURPLUS												
Balance at end of previous reporting period	65,300	72,533	79,382	81,089	80,415	80,075	79,912	80,082	80,508	81,112	81,683	82,515
Net Result for Year	5,311	6,849	1,707	(674)	(340)	(163)	170	426	604	571	832	969
Transfers to Other Reserves	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Other Reserves	1,922	0	0	0	0	0	0	0	0	0	0	0
Balance at end of period	**72,533**	**79,382**	**81,089**	**80,415**	**80,075**	**79,912**	**80,082**	**80,508**	**81,112**	**81,683**	**82,515**	**83,484**
ASSET REVALUATION RESERVE												
Balance at end of previous reporting period	343,992	356,675	373,134	381,338	388,304	395,323	402,403	414,324	426,473	438,835	451,424	464,244
Changes in revaluation surplus - IPP&E	12,683	16,459	8,204	6,966	7,019	7,080	11,921	12,149	12,362	12,589	12,820	13,044
Balance at end of period	**356,675**	**373,134**	**381,338**	**388,304**	**395,323**	**402,403**	**414,324**	**426,473**	**438,835**	**451,424**	**464,244**	**477,288**
OTHER RESERVES												
Balance at end of previous reporting period	3,554	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632
Transfers from Accumulated Surplus	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Accumulated Surplus	(1,922)	0	0	0	0	0	0	0	0	0	0	0
Balance at end of period	**1,632**	**1,632**	**1,632**	**1,632**	**1,632**	**1,632**	**1,632**	**1,632**	**1,632**	**1,632**	**1,632**	**1,632**
TOTAL EQUITY AT END OF REPORTING PERIOD	**430,840**	**454,148**	**464,059**	**470,351**	**477,030**	**483,947**	**496,038**	**508,613**	**521,579**	**534,739**	**548,391**	**562,404**

ESTIMATED SUMMARY STATEMENT INCLUDING FINANCING TRANSACTIONS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Actual $('000)	Estimate $('000)	Year 1 $('000)	Year 2 $('000)	Year 3 $('000)	Year 4 $('000)	Year 5 $('000)	Year 6 $('000)	Year 7 $('000)	Year 8 $('000)	Year 9 $('000)	Year 10 $('000)
Operating Revenues												
Rates	28,106	29,454	30,516	31,524	32,489	33,484	34,510	35,569	36,660	37,785	38,943	40,138
Statutory Charges	489	476	489	501	513	526	539	552	565	578	593	609
User Charges	5,871	6,434	6,813	7,049	7,294	7,549	7,738	7,932	8,128	8,332	8,541	8,756
Grants, subsidies and contributions - capital	912	732	771	771	771	771	771	771	771	771	771	771
Grants, subsidies and contributions - operating	10,159	8,126	7,917	8,115	8,318	8,526	8,739	8,957	9,181	9,411	9,646	9,888
Investment Income	66	12	12	12	12	12	12	12	12	12	12	12
Reimbursements	16	10	10	10	10	10	10	10	10	10	10	10
Other Income	1,325	1,345	1,325	1,366	1,407	1,450	1,495	1,541	1,588	1,636	1,686	1,738
Operating Expenses												
Employee Costs	(15,690)	(17,166)	(17,333)	(17,819)	(18,318)	(18,931)	(19,462)	(20,006)	(20,565)	(21,141)	(21,733)	(22,342)
Materials, contracts & other expenses	(20,487)	(20,092)	(20,142)	(20,638)	(21,200)	(21,813)	(22,217)	(22,768)	(23,383)	(24,151)	(24,613)	(25,224)
Depreciation, amortisation & impairments	(10,089)	(10,495)	(10,973)	(11,174)	(11,342)	(11,515)	(11,805)	(12,133)	(12,469)	(12,816)	(13,172)	(13,538)
Finance Costs	(300)	(441)	(556)	(517)	(424)	(365)	(294)	(148)	(36)	0	0	0
Operating Surplus/(Deficit) before Capital Amounts	**378**	**(1,605)**	**(1,151)**	**(800)**	**(470)**	**(296)**	**36**	**289**	**462**	**427**	**684**	**818**
Capital Expenditure on Renewal/Replacement	(7,342)	(10,788)	(6,577)	(6,912)	(7,172)	(9,166)	(8,136)	(7,875)	(8,929)	(8,906)	(8,044)	(11,664)
add back: Depreciation, Amortisation and Impairment	10,089	10,495	10,973	11,174	11,342	11,515	11,805	12,133	12,469	12,816	13,172	13,538
add back: Sale of Replaced Assets	172	184	188	172	114	337	172	214	320	291	168	162
Net Outlays on Existing Assets	**2,919**	**(109)**	**4,584**	**4,434**	**4,284**	**2,686**	**3,841**	**4,472**	**3,860**	**4,201**	**5,296**	**2,036**
Capital Expenditure on New and Upgraded Assets	(5,891)	(14,922)	(5,287)	(1,355)	(1,390)	(1,421)	(1,453)	(1,489)	(1,527)	(1,566)	(1,603)	(1,644)
add back: Amounts Specifically for New and Upgraded Assets	6,031	8,454	2,858	126	130	133	134	137	142	144	148	151
add back: Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0	0	0
Net Outlays on New and Upgraded Assets	**140**	**(6,468)**	**(2,429)**	**(1,229)**	**(1,260)**	**(1,288)**	**(1,319)**	**(1,352)**	**(1,385)**	**(1,422)**	**(1,455)**	**(1,493)**
Net Lending/(Borrowing) for Financial Year	**3,437**	**(8,182)**	**1,004**	**2,405**	**2,554**	**1,102**	**2,558**	**3,409**	**2,937**	**3,206**	**4,525**	**1,361**
New Borrowings	0	7,600	400	0	0	0	0	0	0	0	0	0
Repayment of Principal on Borrowings	(2,000)	0	0	(1,500)	(2,600)	(200)	(2,600)	(2,500)	(1,100)	0	0	0
(Increase)/Decrease in Cash and Cash Equivalents	7,709	137	21	20	(29)	23	(33)	16	(1,912)	(3,281)	(4,600)	(1,436)
Net Balance Sheet Funding	(9,146)	445	(1,425)	(925)	75	(925)	75	(925)	75	75	75	75
Financing Transactions	**(3,437)**	**8,182**	**(1,004)**	**(2,405)**	**(2,554)**	**(1,102)**	**(2,558)**	**(3,409)**	**(2,937)**	**(3,206)**	**(4,525)**	**(1,361)**
Adjusted Operating/(Deficit) Ratio	(5)%	(3)%	(2)%	(2)%	(1)%	(1)%	0%	1%	1%	1%	1%	1%
Net Financial Liabilities Ratio	10%	18%	19%	15%	9%	9%	4%	(1)%	(7)%	(12)%	(19)%	(21)%
Asset Renewal Funding Ratio	152%	192%	108%	114%	113%	107%	118%	110%	94%	117%	110%	100%

AIRPORT - ESTIMATED SUMMARY STATEMENT INCLUDING FINANCING TRANSACTIONS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Actual $('000)	Estimate $('000)	Year 1 $('000)	Year 2 $('000)	Year 3 $('000)	Year 4 $('000)	Year 5 $('000)	Year 6 $('000)	Year 7 $('000)	Year 8 $('000)	Year 9 $('000)	Year 10 $('000)
Operating Revenues												
User Charges	2,331	2,837	3,065	3,207	3,356	3,512	3,600	3,690	3,781	3,875	3,972	4,072
Reimbursements	1	0	0	0	0	0	0	0	0	0	0	0
Operating Expenses												
Employee Costs	(376)	(434)	(447)	(460)	(473)	(486)	(500)	(514)	(528)	(543)	(558)	(574)
Materials, contracts & other expenses	(2,051)	(2,392)	(2,459)	(2,521)	(2,584)	(2,649)	(2,715)	(2,783)	(2,853)	(2,925)	(2,998)	(3,073)
Depreciation, amortisation & impairments	(1,026)	(1,185)	(1,230)	(1,248)	(1,266)	(1,285)	(1,318)	(1,351)	(1,385)	(1,419)	(1,455)	(1,492)
Finance Costs	(300)	(441)	(483)	(498)	(424)	(365)	(294)	(148)	(36)	0	0	0
Operating Surplus/(Deficit) before Capital Amounts	**(1,421)**	**(1,615)**	**(1,554)**	**(1,520)**	**(1,391)**	**(1,273)**	**(1,227)**	**(1,106)**	**(1,021)**	**(1,012)**	**(1,039)**	**(1,067)**
Capital Expenditure on Renewal/Replacement	0	0	0	0	0	0	0	0	0	0	0	0
add back: Depreciation, Amortisation and Impairment	1,026	1,185	1,230	1,248	1,266	1,285	1,318	1,351	1,385	1,419	1,455	1,492
Net Outlays on Existing Assets	**1,026**	**1,185**	**1,230**	**1,248**	**1,266**	**1,285**	**1,318**	**1,351**	**1,385**	**1,419**	**1,455**	**1,492**
Capital Expenditure on New and Upgraded Assets	(4,550)	(930)	0	0	0	0	0	0	0	0	0	0
add back: Amounts Specifically for New and Upgraded Assets	4,392	859	0	0	0	0	0	0	0	0	0	0
add back: Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0	0	0
Net Outlays on New and Upgraded Assets	**(158)**	**(71)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net Lending/(Borrowing) for Financial Year	**(553)**	**(501)**	**(324)**	**(272)**	**(125)**	**12**	**91**	**245**	**364**	**407**	**416**	**425**
New Borrowings	600	500	300	0	0	0	0	0	0	0	0	0
Repayment of Principal on Borrowings	0	0	0	(800)	(2,600)	(200)	(2,600)	(2,500)	(1,100)	0	0	0
(Increase)/Decrease in Cash and Cash Equivalents	(47)	1	24	(28)	25	(12)	9	(45)	36	(407)	(416)	(425)
Net Balance Sheet Funding	0	0	0	1,100	2,700	200	2,500	2,300	700	0	0	0
Financing Transactions	**553**	**501**	**324**	**272**	**125**	**(12)**	**(91)**	**(245)**	**(364)**	**(407)**	**(416)**	**(425)**
Operating/(Deficit) Ratio	(61)%	(57)%	(51)%	(47)%	(41)%	(36)%	(34)%	(30)%	(27)%	(26)%	(26)%	(26)%
Net Financial Liabilities Ratio	383%	332%	318%	278%	189%	175%	98%	27%	(2)%	(12)%	(23)%	(32)%
Asset Renewal Funding Ratio	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

COUNCIL (EXCLUDING AIRPORT) - ESTIMATED SUMMARY STATEMENT INCLUDING FINANCING TRANSACTIONS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Actual $('000)	Estimate $('000)	Year 1 $('000)	Year 2 $('000)	Year 3 $('000)	Year 4 $('000)	Year 5 $('000)	Year 6 $('000)	Year 7 $('000)	Year 8 $('000)	Year 9 $('000)	Year 10 $('000)
Operating Revenues												
Rates	28,106	29,454	30,516	31,524	32,489	33,484	34,510	35,569	36,660	37,785	38,943	40,138
Statutory Charges	489	476	489	501	513	526	539	552	565	578	593	609
User Charges	3,540	3,597	3,748	3,842	3,938	4,037	4,138	4,242	4,347	4,457	4,569	4,684
Grants, subsidies and contributions - capital	912	732	771	771	771	771	771	771	771	771	771	771
Grants, subsidies and contributions - operating	10,159	8,126	7,917	8,115	8,318	8,526	8,739	8,957	9,181	9,411	9,646	9,888
Investment Income	66	12	12	12	12	12	12	12	12	12	12	12
Reimbursements	15	10	10	10	10	10	10	10	10	10	10	10
Other Income	1,325	1,345	1,325	1,366	1,407	1,450	1,495	1,541	1,588	1,636	1,686	1,738
Operating Expenses												
Employee Costs	(15,314)	(16,732)	(16,886)	(17,359)	(17,845)	(18,445)	(18,962)	(19,492)	(20,037)	(20,598)	(21,175)	(21,768)
Materials, contracts & other expenses	(18,436)	(17,700)	(17,683)	(18,117)	(18,616)	(19,164)	(19,502)	(19,985)	(20,530)	(21,226)	(21,615)	(22,151)
Depreciation, amortisation & impairments	(9,063)	(9,310)	(9,743)	(9,926)	(10,076)	(10,230)	(10,487)	(10,782)	(11,084)	(11,397)	(11,717)	(12,046)
Finance Costs	0	0	(73)	(19)	0	0	0	0	0	0	0	0
Operating Surplus/(Deficit) before Capital Amounts	**1,799**	**10**	**403**	**720**	**921**	**977**	**1,263**	**1,395**	**1,483**	**1,439**	**1,723**	**1,885**
Capital Expenditure on Renewal/Replacement	(7,342)	(10,788)	(6,577)	(6,912)	(7,172)	(9,166)	(8,136)	(7,875)	(8,929)	(8,906)	(8,044)	(11,664)
add back: Depreciation, Amortisation and Impairment	9,063	9,310	9,743	9,926	10,076	10,230	10,487	10,782	11,084	11,397	11,717	12,046
add back: Sale of Replaced Assets	172	184	188	172	114	337	172	214	320	291	168	162
Net Outlays on Existing Assets	**1,893**	**(1,294)**	**3,354**	**3,186**	**3,018**	**1,401**	**2,523**	**3,121**	**2,475**	**2,782**	**3,841**	**544**
Capital Expenditure on New and Upgraded Assets	(1,341)	(13,992)	(5,287)	(1,355)	(1,390)	(1,421)	(1,453)	(1,489)	(1,527)	(1,566)	(1,603)	(1,644)
add back: Amounts Specifically for New and Upgraded Assets	1,639	7,595	2,858	126	130	133	134	137	142	144	148	151
add back: Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0	0	0
Net Outlays on New and Upgraded Assets	**298**	**(6,397)**	**(2,429)**	**(1,229)**	**(1,260)**	**(1,288)**	**(1,319)**	**(1,352)**	**(1,385)**	**(1,422)**	**(1,455)**	**(1,493)**
Net Lending/(Borrowing) for Financial Year	**3,990**	**(7,681)**	**1,328**	**2,677**	**2,679**	**1,090**	**2,467**	**3,164**	**2,573**	**2,799**	**4,109**	**936**
New Borrowings	0	7,100	100	0	0	0	0	0	0	0	0	0
Repayment of Principal on Borrowings	(2,600)	0	0	(700)	0	0	0	0	0	0	0	0
(Increase)/Decrease in Cash and Cash Equivalents	7,756	136	(3)	48	(54)	35	(42)	61	(1,948)	(2,874)	(4,184)	(1,011)
Net Balance Sheet Funding	(9,146)	445	(1,425)	(2,025)	(2,625)	(1,125)	(2,425)	(3,225)	(625)	75	75	75
Financing Transactions	**(3,990)**	**7,681**	**(1,328)**	**(2,677)**	**(2,679)**	**(1,090)**	**(2,467)**	**(3,164)**	**(2,573)**	**(2,799)**	**(4,109)**	**(936)**
Adjusted Operating/(Deficit) Ratio	(2)%	0%	1%	2%	2%	2%	3%	3%	3%	3%	3%	3%
Net Financial Liabilities Ratio	(9)%	(2)%	(2)%	(3)%	(3)%	(3)%	(3)%	(3)%	(7)%	(12)%	(19)%	(20)%
Asset Renewal Funding Ratio	152%	192%	108%	114%	113%	107%	118%	110%	94%	117%	110%	100%
	44,612	43,752	44,788	46,141	47,458	48,816	50,214	51,654	53,134	54,660	56,230	57,850

MODIFIED OPERATING RESULTS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Actual $('000)	Estimate $('000)	Year 1 $('000)	Year 2 $('000)	Year 3 $('000)	Year 4 $('000)	Year 5 $('000)	Year 6 $('000)	Year 7 $('000)	Year 8 $('000)	Year 9 $('000)	Year 10 $('000)
Airport												
Operating Surplus/(Deficit) before Capital Amounts	(1,421)	(1,615)	(1,554)	(1,520)	(1,391)	(1,273)	(1,227)	(1,106)	(1,021)	(1,012)	(1,039)	(1,067)
less: 50% of airport depreciation	513	592	615	624	633	642	659	675	692	709	727	746
Modified Operating Surplus/(Deficit) before Capital Amounts	**(908)**	**(1,023)**	**(939)**	**(896)**	**(758)**	**(631)**	**(568)**	**(431)**	**(329)**	**(303)**	**(312)**	**(321)**
Airport Income	2,332	2,837	3,065	3,207	3,356	3,512	3,600	3,690	3,781	3,875	3,972	4,072
Modified Operating/(Deficit) Ratio	**(39)%**	**(36)%**	**(31)%**	**(28)%**	**(23)%**	**(18)%**	**(16)%**	**(12)%**	**(9)%**	**(8)%**	**(8)%**	**(8)%**
Council including Airport												
Adjusted Operating Surplus/(Deficit) before Capital Amounts	(2,064)	(1,605)	(1,151)	(800)	(470)	(296)	36	289	462	427	684	818
less: 50% of airport depreciation	513	592	615	624	633	642	659	675	692	709	727	746
Modified Operating Surplus/(Deficit) before Capital Amounts	**(1,551)**	**(1,013)**	**(536)**	**(176)**	**163**	**346**	**695**	**964**	**1,154**	**1,136**	**1,411**	**1,564**
Council including Airport Income	44,612	43,752	44,788	46,141	47,458	48,816	50,214	51,654	53,134	54,660	56,230	57,850
Modified Operating/(Deficit) Ratio	**(3)%**	**(2)%**	**(1)%**	**0%**	**0%**	**1%**	**1%**	**2%**	**2%**	**2%**	**3%**	**3%**

KEY ASSUMPTIONS

	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Previous Assumptions										
Consumer Price Index (CPI)	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Wage Increase	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Capital Costs - Local Governmet Price Index (LGPI)	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Depreciation Costs	1.5%	1.5%	1.5%	1.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Weighted Interest Rate	5.0%	5.3%	5.5%	5.8%	6.0%	6.3%	6.5%	6.5%	6.5%	6.5%
Rate Increase	3.3%	3.3%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%

	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Updated Assumptions										
Consumer Price Index (CPI)	2.8%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Wage Increase	3.1%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Capital Costs - Local Governmet Price Index (LGPI)	2.8%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Depreciation Costs	1.8%	1.5%	1.5%	1.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Weighted Interest Rate	5.0%	5.3%	5.5%	5.8%	6.0%	6.3%	6.5%	6.5%	6.5%	6.5%
Rate Increase	3.6%	3.3%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%

Other Relevant Information

CPI and LGPI are applied in arrears, i.e. the figure applied to each financial year is the estimated annual CPI for the March directly preceding

LGPI is applied to cost of capital

The Weighted Interest Rate takes into account that Council have a portion of fixed borrowings

The majority of items increase by CPI each year

The assumption for Depreciation has been dropped for a number of years, as it is expected that this will correct over time after a few years of large increases

14.3 CITY GROWTH

14.3.1 Community Grant – For Endorsement

Council Meeting: 19 October 2026
Author's Title: Courtney Haak – Community Services Co-ordinator **File No.:** 5-82
Directorate: City Growth

Attachments:
1 – Community Grant Applications – under separate cover

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes** ☑ **No**

Reason – Not applicable

PURPOSE

To consider the allocation of Community Grant funding requests.

SUMMARY

Four Community Grant applications were received in Round Two.

The applications have been assessed against Councils Community Grant Guidelines, with a recommendation made to approve funds to the community groups as outlined below.

This current round will evaluate the applications listed below.

RECOMMENDATION

Council approves the application for Community Grant funding as listed below:

Group	Project	Amount
Whyalla Bowling Club	**Refurbishment of Shade Structure**	**$1,440.52**
Whyalla Netball Association	**Upgrade of Netball Courts**	**$5,000.00**
Westlands United Soccer Club	**Furniture for Sporting Hub**	**$5,000.00**
YCW Netball Club	**YCW Thunderbirds Trip**	**$3,000.00**
	Total:	**$14,440.52**

DUE DATE

Community Grant – For Endorsement	19/10/2026

14.3.1 Community Grant – For Endorsement

REPORT

BACKGROUND

Four Community Grant applications have been received and reviewed within Council's assessment framework for a community grant, using the Councils Community Grant Guidelines, by the Community Services Co-ordinator and Manager City Activation in conjunction with the Executive Leadership Team.

DISCUSSION

The Community Grant budget has an allocation of $55,000 per annum.

The most recent grant round opened on 16 July 2026 and closed on 15 September 2026, with four applications, requesting a total of $16,440.52 in funding.

The review process has determined that the applicants have supplied documentation and information pertaining to their organisation, under the individual heading the details will be broken down.

This current round will evaluate the applications listed below, with the following synopsis of the applications received.

Whyalla Bowling Club – Refurbishment of Shade Structure

Request of $1,440.52 to support Whyalla Bowling Club to refurbish the shade structures on eastern side of green.

The Whyalla Bowling club, established in Whyalla in 1940 is home to 110 members.

Throughout its history the club has remained a community hub, providing its multipurpose club rooms for function and event hire.

The club offers both social and competitive bowls and are frequented by visiting teams often.

The Whyalla Bowling Club is seeking the financial support to upgrade the current shade structures at their clubhouse.

The support of this request would provide accessibility and comfort to players, spectators and visitors of the game by providing necessary shade to escape the sun.

The request of these funds will go directly to the materials used for the shade structure. Club members and local suppliers will provide in-kind support of labour for the manufacture of the frames, painting, installation and materials for welding, cutting and grinding. This in-kind labour will be to the cost of $2,560.00.

Financial statement supplied.

The total cost of this project is $4,166.95, grant funding requested $1440.52.

Grant funding recommended $1,440.52

Whyalla Netball Association – Upgrade of Netball Courts

Request of $5,000 to support Whyalla Netball Association to upgrade netball courts.

The Whyalla Netball Association consists of 6 local clubs and runs a Winter season from April – September each year, which consists of grades from under 7's to senior league teams and is an affiliate member of Netball SA.

The Whyalla Netball court facility offers 13 hard play courts; 10 of these courts have aged and need upgrades.

The upgrade of each court will require:

- Fix current cracks within the courts.
- Pressure clean before resurfacing.
- Apply sports pave on courts.
- Line the courts for netball.

Each court will take approximately 46 days to complete (weather permitting)

The upgrades to the courts are integral for providing safety and wellbeing to all players and officials.

This grant will support the cost of providing safe and reliable surfaces for playing netball to our Whyalla locals and to visitors alike.

Financial statement supplied.

The total cost of this project is $342,000, grant funding requested $5,000.

Grant funding recommended $5,000

Westlands United Soccer Club – Furniture for Sporting Hub

Request of $5,000 to support Westlands United Soccer Club for the purchasing of furniture for sporting hub club rooms

Westlands United Soccer Club has been selected as the anchor tenant of the $6.5 million Whyalla Sporting Hub. While the construction of the facility has been funded, Westlands United Soccer club is responsible for fitting out the facility so it can operate as a modern, functional and welcoming community venue.

The total fit-out is expected to cost approximately $100,000, with funding also being sought from grants, local businesses, sponsors and community fundraising initiatives.

Westlands United Soccer Club is applying for a $5,000 Whyalla City Council Community Grant to assist with the purchase of tables and seating for approximately 250 people. These furnishings are an essential part of the fit-out and will ensure the facility can immediately support football activities and community events upon opening. Although this grant represents only a small portion of the overall fit-out cost, it will make a significant contribution towards delivering a fully operational community facility.

Westlands United Soccer Club currently has approximately 200 registered members, including around 120 junior players and 60 senior players, with participation continuing to grow each season. In addition to Westlands United members, the Whyalla Sporting Hub will be home to junior and women's football programs and will host weekly training, matches and community activities. With the anticipation the facility will welcome between 1,500 and 2,000 people each week, including players, families, volunteers, officials and spectators.

The purchase of requested tables and chairs will enable the clubhouse to host presentations, meetings, coaching courses, training sessions, volunteer activities, fundraising events, school and community group functions and regional football events throughout the year.

The Whyalla Sporting Hub has been designed to meet the growing demand for football facilities across our region. Participation continues to increase, particularly among junior players and women's teams, making it essential that the clubhouse provides a welcoming, comfortable and accessible environment for players, families, volunteers, officials and visitors.

Westlands United Soccer Club are also seeking alternative financial support; they have received $5,000 from BHP and $5,000 from Santos this year.

They are running ongoing fundraising initiatives to continue to gain support for the cost of the fit out with the most recent event raising $2,700.

Financial statement supplied.

The total cost of this project is $31,276.00 grant funding requested $5,000.

Grant funding recommended $5,000

YCW Netball Club – YCW Thunderbirds Trip

Request of $5,000 to support YCW Netball Club to take their juniors to Adelaide to see the Thunderbirds.

YCW Netball club is a vibrant and community centred local club with participating teams from under7's to A grade.

YCW Junior committee are committed to supporting Junior teams to gain valuable experiences and opportunities and provide an annual junior Adelaide Thunderbirds Netball Trip.

YCW Club is seeking $5,000 in funding to support an annual Junior Adelaide Thunderbirds Netball Trip and the introduction of a volunteer incentive program. This trip, established in 2025, provides junior players with the opportunity to attend an elite netball match in Adelaide, while also strengthening team connection and engagement within the club.

This funding will primarily contribute to the cost of transport, specifically a 60-seat bus (approximately $3,400 based on 2026 costs), helping to reduce financial barriers for families. Players and parents will continue to contribute to ticket costs at a discounted group rate.

In addition, part of the funding will support a volunteer incentive initiative, providing recognition items such as personalised shirts or vests for junior coaches attending the trip. This aims to acknowledge their contribution, increase visibility, and promote ongoing volunteer engagement.

The trip also serves as a team bonding experience and a key opportunity to strengthen relationships between players, coaches, and families within the Whyalla community.

The objectives of this project are to:

- Increase player engagement and connection to netball through exposure to elite-level sport.
- Provide inclusive, safe, and meaningful experiences that support confidence, teamwork, and wellbeing for girls in sport.
- Reduce financial barriers to participation, ensuring accessibility for all families.
- Strengthen volunteer recruitment, recognition, and retention through a targeted incentive program.
- Support and value coaches who play a vital role in mentoring and developing young players.
- Build a strong, connected, and sustainable junior netball program within Whyalla.

This project will have a positive impact on the Whyalla community by:

- Reducing social isolation among young people through shared, connection-focused experiences.
- Encouraging participation in organised sport, particularly for young girls.
- Promoting physical activity, wellbeing, and positive lifestyle choices.
- Strengthening relationships between families, volunteers, and the wider community.
- Supporting and recognising volunteers who contribute significantly to youth development.
- Creating a sense of pride, belonging, and engagement within the local netball community through inspiration of seeing our heroes play.

By investing in junior sport and volunteer support, this project contributes to the long-term wellbeing, resilience, and social connectedness of the Whyalla community.

Financial statement supplied.

The total cost of this project is $5,000, grant funding requested $3,000.

Grant funding recommended $3,000

Financial Implications

Budget 2026/27	$55,000.00
Amount Committed in Previous Rounds	$10,000.00
Amount Allocated this Round	$14,440.52
Remaining Funds:	**$30,559.48**

Strategic Plan

Objective 1.2 – Collaborative partnerships in our community

Strategy 1.2.4 – Encourage the participation of youth in our city by providing opportunities for leadership, social, community and economic and business participation

Objective 2.1 – Create a city that is attractive and showcases our natural and built assets

Strategy 2.1.2 – Create city spaces that are attractive and showcases our natural and built assets

Strategy 2.1.4 – Provide an accessible social/physical infrastructure that promotes and supports the health of our community through active and passive recreation opportunities

Legislation – Nil

Officer Direct or Indirect Interest - Nil

Risk Assessment – Nil

Social Considerations

The provision of grant funding enables community groups and organisations to deliver initiatives that support the wellbeing, inclusion, participation, growth and development of young people within the Whyalla community.

Grant funding also supports a more connected and inclusive community by enabling local community groups to provide adequate, safe and inclusive facilities for all members of the Whyalla community.

Community Engagement – Nil

Environmental Implications – Nil

Communication

All grant applicants will be advised of the outcome once Council makes their determination.

Conclusion

That Council consider the current Community Grant applications and make recommendations accordingly.

14.4 INFRASTRUCTURE

14.4.1 Waste Voucher System Investigation – Response to Notice of Motion C6234-2026 – For noting

Council Meeting: 19 October 2026
Author's Title: Paul Day – General Manager Infrastructure **File No.:** 3-241
Directorate: Infrastructure

Attachments – Nil

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes** ☑ **No**

Reason – Not applicable

PURPOSE

To provide information in response to Council Resolution **C6234-2026**, regarding the potential introduction of a waste voucher system for Whyalla households. The report outlines the proposed model, potential restrictions, estimated costs, implementation considerations and potential impacts.

SUMMARY

At its meeting of 21 September 2026, Council requested a report regarding the feasibility of issuing one waste disposal voucher per household for use at the Veolia Waste Transfer Station over a 12-month period.

While the proposal may provide additional support to residents and potentially encourage responsible waste disposal, the actual cost to Council is highly dependent on voucher redemption rates, disposal volumes, and administrative requirements.

Based on preliminary modelling presented during a Council Briefing, the annual cost could range from approximately $190,000 to over $850,000 depending on uptake and waste volumes.

Importantly, any voucher program would not be free. The cost would ultimately be borne by the community through increased rates, reduced service levels, deferred capital works, or a combination of these measures.

As the proposal involves a discretionary community service rather than a legislated Council function, consideration must be given to the broader financial implications and competing infrastructure and service delivery priorities.

RECOMMENDATION

Council notes the report 'Waste Voucher System Investigation – Response to Notice of Motion C6234-2026'.

DUE DATE

Waste Voucher System Investigation – Response to Notice of Motion C6234-2026 – For noting	19/10/2026

14.4.1 Waste Voucher System Investigation – Response to Notice of Motion C6234-2026 – For noting

REPORT

BACKGROUND

At its Ordinary Meeting held on 21 September 2026, Council passed Resolution C6234-2026 requesting a report that includes restrictions and costings associated with:

1. providing one waste voucher per household;
2. limiting the voucher to a standard 6x4 trailer load (or equivalent) of household waste;
3. distribution with rates notices, including arrangements for rental properties; and
4. evaluation of impacts on city pride, illegal dumping and costs after 12 months.

Council currently funds a free hard waste kerbside collection service which allows each household one collection per calendar year.

The existing service generally provides collection within two weeks of booking and includes the benefit of collection from the property without residents needing access to a trailer or tow vehicle.

DISCUSSION

Proposed Voucher Model

The proposed initiative would involve Council issuing one disposal voucher per property for use at the Veolia Waste Transfer Station.

Potential restrictions could include:

- one voucher per rateable assessment/property;
- single use only;
- limited to general household waste;
- exclusion of commercial or industrial waste;
- exclusion of regulated waste streams;
- expiry after 12 months;
- presentation of a physical or electronic voucher at the transfer station; and
- recording and validation of each voucher redemption.

For rental properties, the proposal would require property owners or property managers to forward vouchers to tenants.

Potential Benefits

Potential benefits identified include:

- additional financial support for residents during a period of economic uncertainty;
- increased flexibility for residents wishing to dispose of waste immediately;
- potential reduction in illegal dumping;
- potential improvement in local amenity; and
- demonstration of Council support for the community.

Potential Challenges

Several challenges and limitations have also been identified:

- residents without access to a trailer, ute, or suitable vehicle may be unable to utilise the voucher;
- additional administration would be required by both Council and the transfer station operator;
- significant uncertainty exists regarding actual utilisation rates;
- the program would not target areas where illegal dumping is most prevalent; and
- there is currently limited evidence to quantify any reduction in illegal dumping or improvement in community pride.

Council previously trialled free waste vouchers for approximately 50 properties in Campbell and Wittwer Streets where illegal dumping concerns were higher than average. Only three vouchers were redeemed during the trial period.

While the sample size was limited, the trial indicates that voucher uptake may not necessarily align with anticipated behavioural outcomes.

Financial Implications

At present, the total cost of a voucher program is largely unknown and would depend on:

- number of vouchers redeemed;
- volume and type of waste presented;
- vehicle and trailer sizes used; and
- Administration requirements.

Briefing estimates assumed voucher values ranging between approximately $55 and $181.50 per redemption depending on waste volume.

Indicative annual costs were estimated as follows:

Estimated Participation	Estimated Cost Range
25% of households	$190,750 - $388,000
45% of households	$343,350 - $698,400
55% of households	$419,650 - $853,600

These estimates exclude potential additional administration, communication, auditing and compliance costs.

Importantly, while described as a "free" voucher, the service would still require funding by Council. Consequently, the cost would ultimately be borne by the community through:

- increased rates;
- reduced operational service delivery;
- reduced capital works expenditure; or
- a combination of the above.

Comparison with Other Council Programs

Obtaining reliable participation data from other councils is challenging, as most councils do not provide a universal annual waste voucher to every household. Instead, programs are generally targeted to specific groups, limited time events, financial hardship assistance, or community organisations.

City of Port Lincoln

The City of Port Lincoln operates a targeted waste voucher program for community organisations and selected residents experiencing significant hardship or property clean-up issues.

For the 2025/26 financial year:

- 235 vouchers were issued.
- 164 vouchers were redeemed.
- Redemption rate was approximately 70%.

The total value redeemed was $10,714.

Port Pirie Regional Council

Port Pirie does not operate a universal household voucher system. Instead, Council undertakes two free hard waste disposal events per year.

Program participation is reportedly:

- Approximately 800 to 1,000 residents attending each event.
- Estimated annual participation of 1,600 to 2,000 resident visits.
- Annual program cost of approximately $20,000 to $30,000.

Port Pirie also provides limited-value waste vouchers on a case-by-case basis for residents experiencing genuine financial hardship or who are subject to property clean-up requirements.

As these initiatives are targeted and event-based, they do not provide a direct comparison for a universal waste voucher program available to every household.

Whyalla Considerations

Whyalla currently contains approximately 10,900 rateable assessments. If Council were to issue one voucher per property, actual redemption rates are impossible to accurately predict.

The limited information obtained from other councils suggests:

- targeted voucher programs can experience redemption rates of approximately 70%,
- universal programs generally experience lower participation rates than targeted assistance programs, and
- participation can vary significantly depending on voucher value, disposal restrictions, ease of redemption, economic conditions, and the availability of alternative waste services.

Given this uncertainty, the cost modelling presented to Council has used a range of participation scenarios from 25% to 55% of households. These assumptions are considered prudent given the absence of comparable South Australian councils operating a universal household voucher system.

Importantly, even low participation rates result in significant costs to Council. Unlike the existing hard waste collection service, where expenditure is linked to actual bookings, a voucher program creates ongoing financial exposure that is difficult to forecast in advance.

Furthermore, regardless of the final redemption rate, the waste disposal service is not free. The cost would continue to be funded by the broader community through rates revenue or through the reallocation of funding from other Council services, programs, or infrastructure projects.

Strategic Plan

Theme 4 – Sustainable City

Objective – Deliver effective and sustainable waste management outcomes.

Strategy:

- Support initiatives that improve community amenity and responsible waste disposal.
- Ensure Council services remain financially sustainable and represent value for money.

Legislation

Local Government Act 1999.

Officer Direct or Indirect Interest – Nil

Risk Assessment

Key risks associated with the proposal include:

- financial exposure due to uncertain usage rates;
- budget impacts requiring service reductions elsewhere;
- community expectation for continuation beyond the trial period;
- equity concerns for residents without transport or trailer access; and
- potential outcomes not meeting expectations regarding illegal dumping reduction.

Social Considerations

The proposal may provide short-term assistance to residents experiencing financial pressure and may assist some households with waste disposal costs. However, benefits are likely to vary across the community, particularly where residents have limited access to suitable transport or disposal equipment.

Community Engagement

No formal community consultation has been undertaken regarding this proposal.

Should Council wish to progress the initiative, further consultation may assist in understanding likely utilisation and community expectations.

Environmental Implications

The proposal may encourage some additional lawful waste disposal and potentially reduce illegal dumping. However, there is insufficient data available to accurately quantify likely environmental benefits or changes to dumping behaviour.

Communication

If implemented, a communication campaign would be required outlining:

- voucher eligibility;
- accepted waste types;
- expiry dates;
- redemption process; and
- any restrictions or conditions of use.

Conclusion

The proposed waste voucher system may provide an additional disposal option for residents and could offer short-term community support during a period of economic uncertainty. However, actual costs remain highly uncertain and are dependent on redemption rates and disposal volumes.

Based on preliminary modelling, the annual cost could range from approximately $190,000 to more than $850,000, in addition to administrative and implementation costs.

While the proposal may deliver social and amenity benefits, it is important to recognise that any voucher system would ultimately be funded by ratepayers, either through increased rates, reduced Council services, deferred capital projects, or a combination of these measures.

Accordingly, the report is provided for Council's information and consideration.

15.1 COUNCIL MEMBERS

15.1.1 Mayor Phill Stone – List of Engagements – For Noting

Council Meeting: 19 October 2026
Author's Title: Michelle Armstrong, Executive Co-ordinator – CEO and Mayor **File No.:** 0-97

Attachments – Nil

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes** ☑ **No**

Reason – Not applicable

PURPOSE

To provide a list of engagements attended and/or activities undertaken by Mayor Phill Stone for the period 21 September – 18 October 2026, inclusive.

SUMMARY

A list of engagements attended and/or activities undertaken by Mayor Phill Stone.

RECOMMENDATION

Council notes the Mayor Phill Stone – List of Engagements report.

DUE DATE

Mayor Phill Stone – List of Engagements – For Noting	19/10/2026

15.1.1 Mayor Phill Stone – List of Engagements – For Noting

REPORT

BACKGROUND

A summary of engagements attended by Mayor Phill Stone is provided on a monthly basis.

DISCUSSION

Monday 21 September 2026

- Weekly catch-up with Mayor Stone and Executive Co-ordinator – CEO and Mayor
- Ordinary Council Meeting

Tuesday 22 September 2026

- Monthly catch-up with Manager Media and Communications
- Council media: Garage Sale Trail – promotional photo
- Council media: Steelworks Support Sessions – promotional video
- Eyre Peninsula Mayors – Informal Catch-up

Thursday 24 September 2026

- Meeting with Liberal Party representatives:
  (also in attendance, Council's Chief Executive Officer)
  - Hon Dan Tehan; Shadow Minister for Energy and Emissions Reduction, Leader of Opposition Business in the House
  - Hon Ashton Hurn MP; South Australian Leader of the Opposition
  - Tom Venning MP; Federal Member for Grey

Friday 25 September 2026

- Filming 'From the Mayor's Desk' included another uncharted course for Whyalla workers, garage sale trail, Citizen of the Year Awards, Christmas Pageant and After Pageant Market, and Christmas Carols
- LGA President's Webinar including SA's housing future and housing roadmap, development of Local Area Plans, and Council roles in housing and the implementation of regional plans and housing solutions

Monday 28 September 2026

- Council media: Wrote the Whyalla News version 'From the Mayor's Desk'

Tuesday 29 September 2026

- Triple Y – Council Radio Show included another uncharted course for Whyalla workers, garage sale trail, Citizen of the Year Awards, Christmas Pageant and After Pageant Market, Christmas Carols, foreshore development updates (Splash and Play Plaza, new Foreshore building, café pod relocation, next stage of marina upgrades), summary of presentations to a Parliamentary Senate Aviation Inquiry

Thursday 1 October 2026

- Whyalla Services Leadership Group Meeting
- Council media: Citizen of the Year Awards – promotional photo and videos
- Whyalla Probus Club – photo at HMAS Whyalla of special ship colours celebrating 50 years of Probus

Tuesday 6 October 2026

- Council Members Briefing Session

Thursday 8 October 2026

- Spencer Gulf Cities Meeting
- Audit and Risk Committee Workshop

Friday 9 October 2026

- Audit and Risk Committee Meeting
- Upper Spencer Gulf Inter-Governmental Group Meeting – online
  (also in attendance, CEO Commons)

Tuesday 13 October 2026

- Eyre Peninsula Mayors – Informal Catch-up

Wednesday 14 October 2026

- Meeting with KAILASA representatives
  (also in attendance, Council's Community Services Co-ordinator)

  Background

  KAILASA is a Hindu organisation with a focus on humanitarian service, spiritual wellbeing, cultural preservation and community initiatives. As they continue developing their presence and community work throughout Australia, KAILASA are particularly interested in building positive relationships with local leaders and understanding where their efforts could be of genuine value.

Thursday 15 October 2026

- Council media, ABC radio 639, interview with Tom Mann at Employer Connect Whyalla event
- Council media: Photo of stakeholders who gave feedback on the proposed fish-cleaning upgrade as part of the next stage of marina development

Sunday 18 October 2026

- Official opening of the 2026 Whyalla Club Development Conference, Westland Hotel

Financial Implications – Nil

Strategic Plan

Objective 1.1 – Unearth community pride within the city

Strategy 1.1.1 – Regularly inform the community of Council activities, decisions and actions by promoting positive stories and positive images

Legislation – Not applicable

Officer Direct or Indirect Interest – Not applicable

Risk Assessment – Not applicable

Social Considerations – Not applicable

Community Engagement – Not applicable

Environmental Implications – Not applicable

Communication – Not applicable

Conclusion – Not applicable

15.2 CORPORATE SERVICES/CITY GROWTH/EXECUTIVE

15.2.1 Monthly Information Report – October 2026 – For Noting

Council Meeting: 19 October 2026

Author's Title: Chloe Fisher – Community Activation Officer – Youth
Alberto Salatino – Community Activation Officer – Sport and Recreation
Teresa Coles – Community Activation Officer – Arts and Culture
Natalie Williams – Library Coordinator
Lisa Peatfield – Senior Library Officer
Jo Peden – Customer Experience Coordinator
Molly McGovern – Media and Communications Officer
Lauren Green – People and Culture Business Partner

File No.: 0-1

Directorate: City Growth, Corporate

Attachments:

1 – Information Reporting Calendar
2 – Indicative Schedule of Upcoming Items
3 – Staffing Update
4 – Customer Experience
5 – Community and Library Services
6 – RAP
7 – Community Engagement/Media and Comms

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☐ **Yes** ☑ **No**

Reason – Not applicable

PURPOSE

The purpose of this monthly report is to provide a summary of key activities over a twelve-month period highlighting how the ongoing activities of Council are contributing to Whyalla's wellbeing, economy, environment and leadership.

DISCUSSION

Council Administration have developed a calendar of reporting that provides information about key activities across Council services to:

- Inform the community and Council members of key activities and achievements in the reported period and service area.
- Celebrate milestones and report on operational activities for the past quarter as well as expected focus areas for the next quarter.
- Provide opportunity for Council to monitor performance and ensure the work of Council is continuously aligned with community expectations.

The calendar of reporting is provided at Attachment 1. Note that other activity reports are provided separately, as identified.

In addition to the calendar of reporting, Administration also maintains an Indicative Schedule of Upcoming Items outlining possible reports that will be listed for consideration at future Council, Audit and Risk Committee, Chief Executive Review Panel meetings and Council Member Briefings, over a rolling four-month period.

RECOMMENDATION

Council notes:

1. **the calendar of information reporting over the course of 12 months;**
2. **indicative Schedule of Upcoming Items to be considered at future Council Meetings;**
3. **Staffing Update; and**
4. **September 2026 activity reports for the following services:**

    - **Customer Experience**
    - **Community and Library Services**
    - **RAP**
    - **Community Engagement/Media and Comms**

DUE DATE

Monthly Information Report – October 2026 – For Noting	19/10/2026

Attachment 1

INFORMATION REPORTING CALENDAR

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Open Space	Customer Experience	Corporate Services	Asset Mgmt (inc Rec Cnt)	Open Space	Customer Experience	Corporate Services	Asset Mgmt	Open Space	Customer Experience	Corporate Services	Asset Mgmt (inc Rec Cnt)
Civil Works	Community & Library Services	Regulatory Services	Airport Operations	Civil Works	Community & Library Services	Regulatory Services	Airport Operations	Civil Works	Community & Library Services	Regulatory Services	Airport Operations
Waste	RAP	Economic Dev	Whyalla Early Learning Centre	Waste	RAP	Economic Dev	Whyalla Early Learning Centre	Waste	RAP	Economic Dev	Whyalla Early Learning Centre
Env / Climate	Community Engage / Media & Comms	Tourism & Events	Building & Planning	Env / Climate	Community Engage / Media & Comms	Tourism & Events	Building & Planning	Env / Climate	Community Engage / Media & Comms	Tourism & Events	Building & Planning

Other regular reports include:

- Monthly CEO action report, providing an update on the progress of Council resolutions.
- Monthly finance report, providing a regular update on Council's financial position, identified budget issues and progress on Council's major capital and operational projects.
- Quarterly budget review, updating projections of Councils' operating and capital budgets for the relevant financial year, identifying any variations sought to Councils' original budget and the resulting cumulative financial implications.
- Quarterly procurement update, outlining procurement activities for the quarter including policy exemptions and local spend.
- Quarterly update: delivery of 4-year Delivery Plan.
- Half yearly performance report, outlining performance against Council's adopted key performance indicators.
- Annual report, providing a compilation of key achievements during the year, performance against Council's adopted key performance indicators and end of year financial statements.
- Community grants

Attachment 2

INDICATIVE SCHEDULE OF UPCOMING ITEMS FOR COUNCIL CONSIDERATION
for the period October 2026 – December 2026

Friday **9 October 2026**	**AUDIT AND RISK COMMITTEE MEETING** • Develop Work Program for Next 12 Months • Audit and Risk Committee Annual Report to Council • Review ABP&B Parameters and Process for Following Year • Review Annual Financial Statements • Review Quarterly Budget Reports • Review Budget vs Actual • Quarterly Procurement Report • Receive End of Year Audit Completion Report • Review Risk Management Policy, Framework, Appetite Statements, Strategic Risk Profile • Review and Monitor the Program of Service Reviews • External Stakeholder Relationship Management • Receive and Consider Performance Assessment Report including any Professional Development Needs • Review the Committee's Terms of Reference • Organisational Leadership and Performance • People and Culture Metrics • Review CEO's Annual Report on the Effectiveness of the Organisation's Culture
Monday **19 October 2026**	**ORDINARY COUNCIL MEETING** • CEO's Action Report • Mayor's Report • Information Report • Monthly Budget Report • Closure of Business units and Provision of Services – Christmas/New Year 2026/27 • Ordinary Council Meetings: December 2026 and January 2027 • Waste Vouchers • Council Member Allowance Update
Monday **2 November 2026**	**COUNCIL MEMBER BRIEFING SESSION** • Master Plan Workshop • TILT Renewables • Don Wang • Northern Water
Monday **16 November 2026**	**ORDINARY COUNCIL MEETING** • CEO's Action Report • Mayor's Report • Information Report • Monthly Budget Report • Appointment of Deputy Mayor

Attachment 3

Staffing Update September 2026

	Employee Name	Position Title	Time at Council
Staff Leaving	Paul Hersbach	Municipal Employee Grade 6 – Concrete	2 years, 6 months, 13 days
Staff Leaving	Peter Mills	Municipal Employee Grade 6 - Concrete	27 years, 8 months, 20 days
Staff Leaving	Elaine Wilkinson	Procurement Officer	10 years, 0 months, 22 days
Staff Leaving	Melissa Butt	Administration Officer	20 years, 4 months, 17 days
Staff Leaving	Jared Jones	Information Technology Support Officer	21 years, 6 months, 8 days
Staff Leaving	Zoe Ritchie	Municipal Employee Grade 4	1 year, 3 months, 6 days
Staff Leaving	Tim Butt	Cemetery Curator	37 years, 8 months, 6 days
Staff Commencement	Brianna O'Keefe	People and Culture advisor	
Staff Commencement	Stephanie Morton	Building Maintenance Officer	

Customer Experience Information Report

Council Meeting – October 2026 | Reporting period: 1 June 2026 – 30 September 2026
Authored by: Joanne Peden, Customer Experience Coordinator

CUSTOMER REQUESTS

2025/26 FINANCIAL YEAR

Council teams responded to 6,579 requests from our community during the financial year.

6,579	5,987	497	95
Requests received	Actioned • 91%	Pending • 8%	Outstanding • 1%

RESPONSE TIME

Requests actioned within:

Within 1 day	45%
Within 2 days	64%
Within 1 week	79%

WHERE REQUESTS WENT

Infrastructure	3,326	51%
Corporate	2,246	34%
City Growth	915	14%
Executive	92	1%

HOW CUSTOMERS CONTACTED US

Telephone remains the most common recorded contact channel.

Telephone	2,676	41%
Email	1,526	23%
My Local Services App	1,195	18%
In person	464	7%

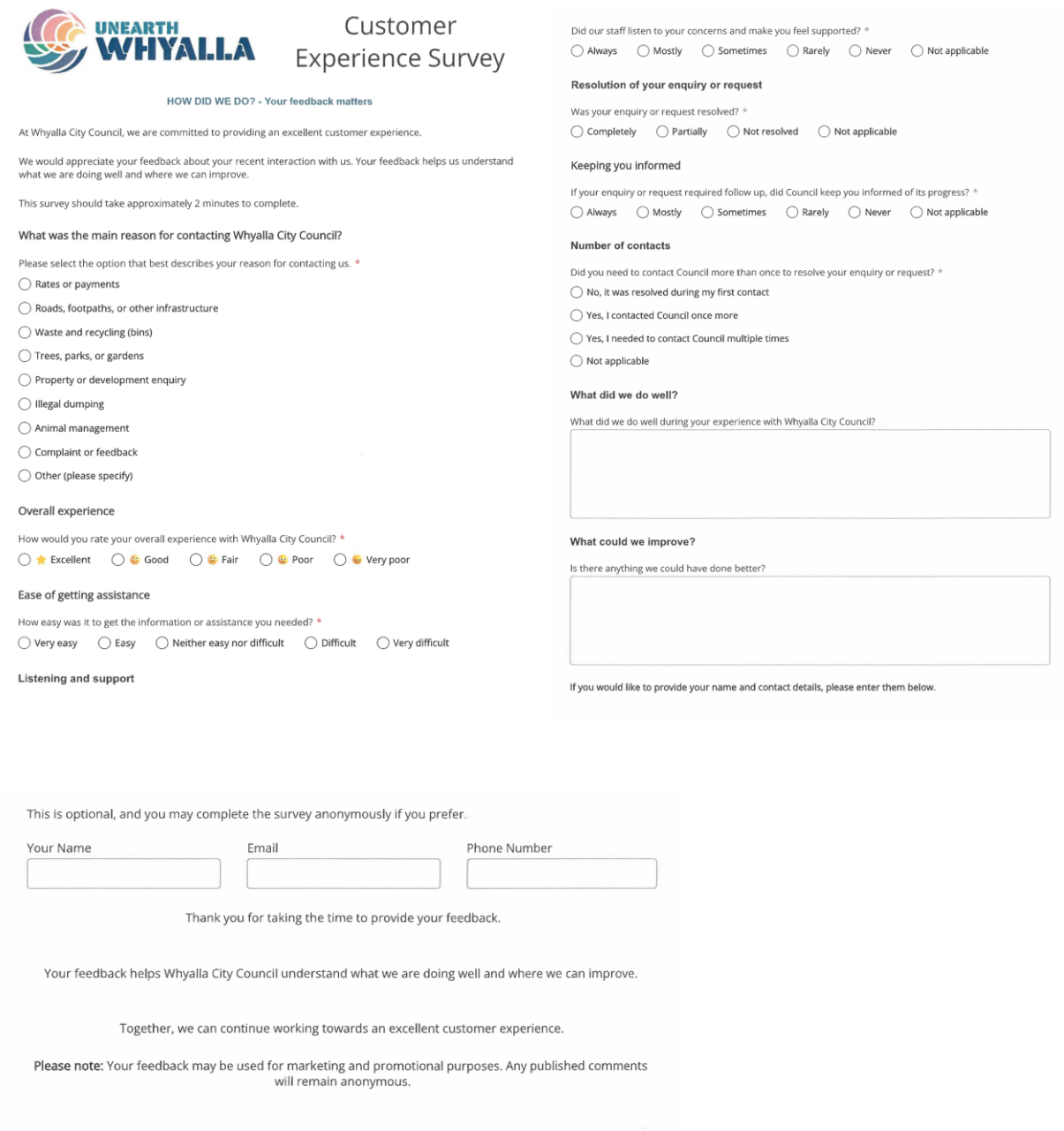
AT A GLANCE

91% of requests were actioned, with 79% completed within one week.

Infrastructure received the largest share of requests (51%), while telephone remained the leading recorded contact channel (41%).

We have commenced sending Customer Experience surveys to customers who have contacted Council. Customers are randomly selected to receive the survey, which is distributed via SMS and email.

Response rates are currently low, and there is insufficient data at this stage to identify meaningful trends. As more responses are received, the data will be analysed to support customer profiling, customer journey mapping, and identification of key customer pain points and opportunities for improvement.



UNEARTH WHYALLA

Customer Experience Survey

HOW DID WE DO? - Your feedback matters

At Whyalla City Council, we are committed to providing an excellent customer experience.

We would appreciate your feedback about your recent interaction with us. Your feedback helps us understand what we are doing well and where we can improve.

This survey should take approximately 2 minutes to complete.

What was the main reason for contacting Whyalla City Council?

Please select the option that best describes your reason for contacting us. *

- Rates or payments
- Roads, footpaths, or other infrastructure
- Waste and recycling (bins)
- Trees, parks, or gardens
- Property or development enquiry
- Illegal dumping
- Animal management
- Complaint or feedback
- Other (please specify)

Overall experience

How would you rate your overall experience with Whyalla City Council? *

Excellent | Good | Fair | Poor | Very poor

Ease of getting assistance

How easy was it to get the information or assistance you needed? *

Very easy | Easy | Neither easy nor difficult | Difficult | Very difficult

Listening and support

Did our staff listen to your concerns and make you feel supported? *

Always | Mostly | Sometimes | Rarely | Never | Not applicable

Resolution of your enquiry or request

Was your enquiry or request resolved? *

Completely | Partially | Not resolved | Not applicable

Keeping you informed

If your enquiry or request required follow up, did Council keep you informed of its progress? *

Always | Mostly | Sometimes | Rarely | Never | Not applicable

Number of contacts

Did you need to contact Council more than once to resolve your enquiry or request? *

- No, it was resolved during my first contact
- Yes, I contacted Council once more
- Yes, I needed to contact Council multiple times
- Not applicable

What did we do well?

What did we do well during your experience with Whyalla City Council?

What could we improve?

Is there anything we could have done better?

If you would like to provide your name and contact details, please enter them below.

This is optional, and you may complete the survey anonymously if you prefer.

Your Name | Email | Phone Number

Thank you for taking the time to provide your feedback.

Your feedback helps Whyalla City Council understand what we are doing well and where we can improve.

Together, we can continue working towards an excellent customer experience.

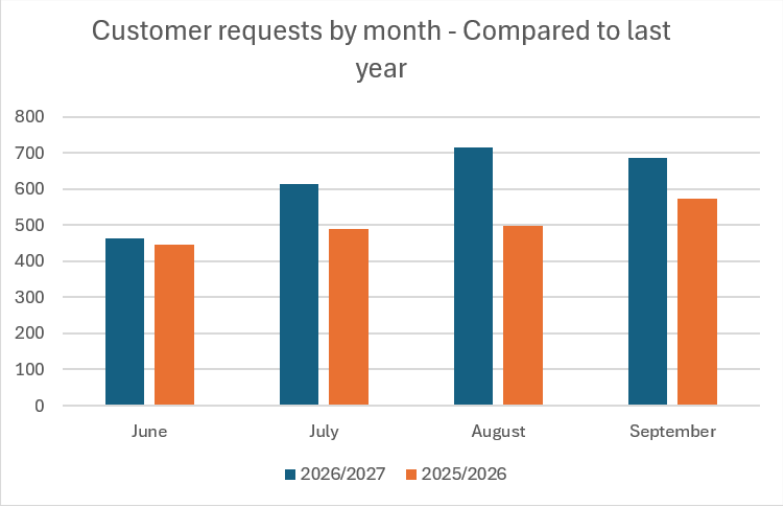
Please note: Your feedback may be used for marketing and promotional purposes. Any published comments will remain anonymous.

Total Customer requests for this reporting period

A total of 2,481 customer requests were received during this reporting period, representing an increase of 476 requests compared with the same period last year and an increase of 37 requests from the previous quarter.

August recorded the highest number of requests, largely driven by an increase in rate enquiries associated with the new financial year, along with requests for verge mowing due to increased weed growth.

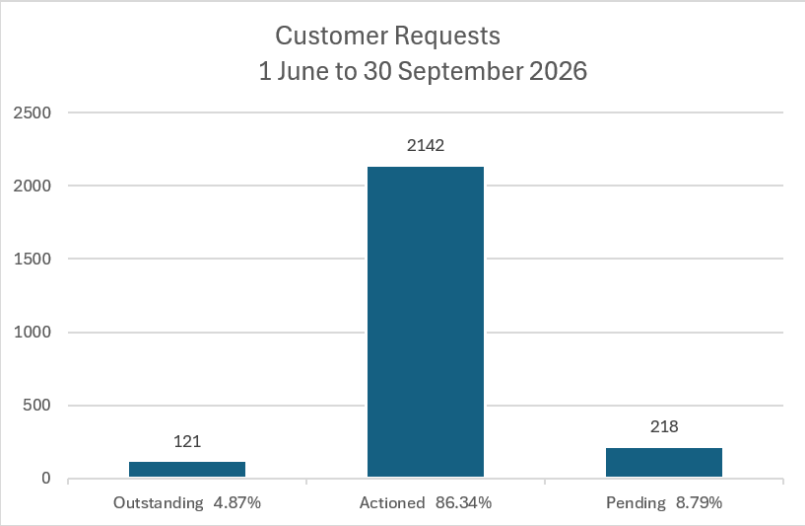
	Total Customer Requests 2026/27	***Total Customer Requests 2025/26***
June	463	446
July	615	489
August	715	498
September	688	575
	2481	**2008**

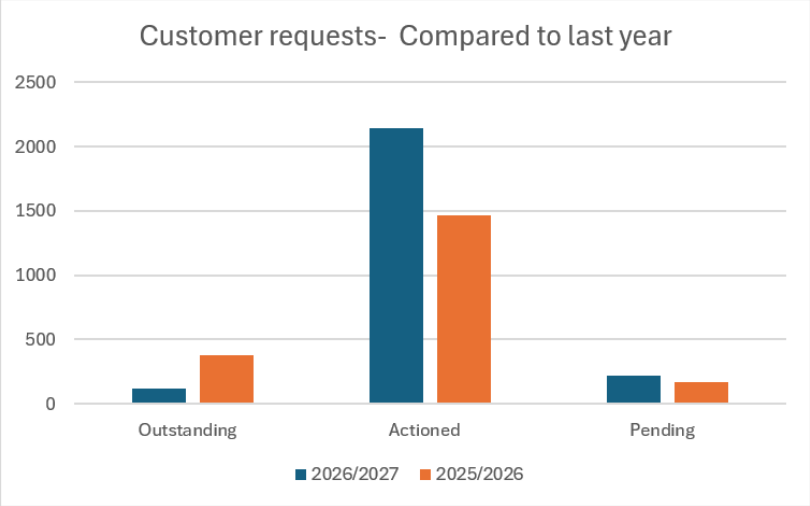


Customer requests actioned for the quarter as at 1 October 2026

2026/27	***Outstanding***	***%***	***Actioned***	***%***	***Pending***	***%***
June	5	1.08	435	93.95	23	4.97
July	8	1.30	547	88.94	60	9.76
August	25	3.50	642	89.79	48	6.71
September	83	12.06	518	75.29	87	12.65
Total	**121**	**4.87**	**2142**	**86.34**	**218**	**8.79**

Of the 2481 customer requests that were received this reporting period 2142 (86.34%) are actioned, 121 (4.87%) are outstanding and 218 (8.79%) are pending.





Over the same period previous year

2025/26	*Outstanding*	*%*	*Actioned*	*%*	*Pending*	*%*
June	88	19.73	314	70.4	44	9.87
July	81	16.56	378	77.3	30	6.13
August	91	18.27	371	74.5	36	7.23
September	121	21.04	399	69.39	55	9.57
Total	**381**	**18.97**	**1462**	**72.82**	**165**	**8.21**

This quarter has seen an increase in the percentage of customer requests actioned, with 86% actioned compared to 72% for the same period last year.

The percentage of outstanding customer requests has also decreased significantly, from 18% last year to 4% this year.

These results may indicate greater staff awareness of the importance of actively managing and closing out customer requests, supported by the promotion of the Customer Experience Framework, timeframes brochure and ongoing follow up with staff, resulting in improved overall request management.

Time taken to action Customer requests as at 1 October 2026

1 June 2026 – 30 September 2026	*Number*	*Average Days*	*Percentage*
Time to action completed requests	2,142	5	86%
Time open for current pending requests	218	53	9%
Time open for current outstanding requests	121	31	5%

Of the 2,481 customer requests received this quarter 2,142 (86%) have been actioned, with an average completion time of 5 days. A further 218 requests (9%) are currently pending, with an average of 53 days to complete, while 121 requests (5%) remain outstanding, with an average completion time of 31 days.

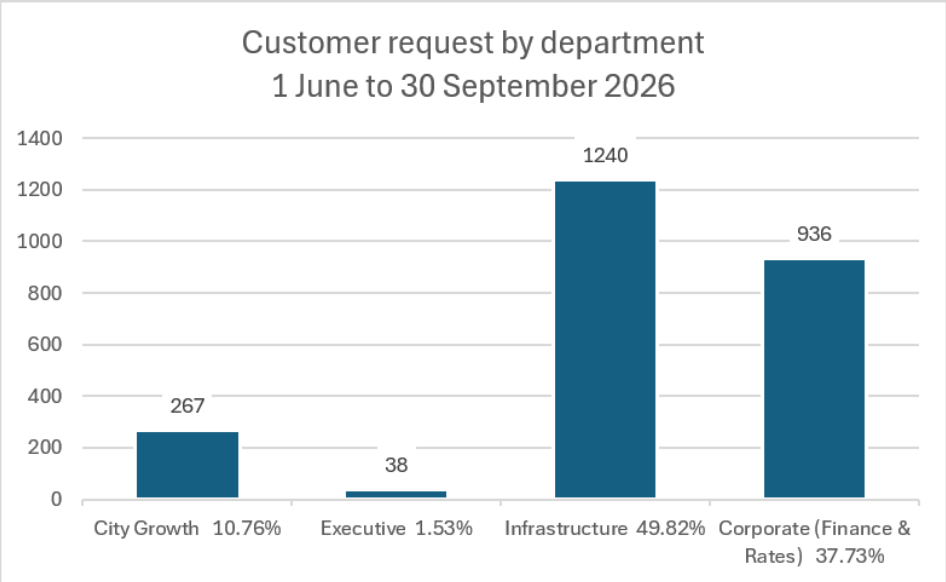
Time to resolve completed requests (as at 1 October 2026)	*Number*	*Percentage*
Within 1 day	963	45%
Within 2 days	413	19%
Within 3 days	113	5%
Within 4 days	133	6%
Within 5 days	80	4%
Within 7 days	117	5%
Within 10 days	67	3%
Within 14 days	56	3%
Within 28 days	142	7%
Greater than 28 days	58	3%

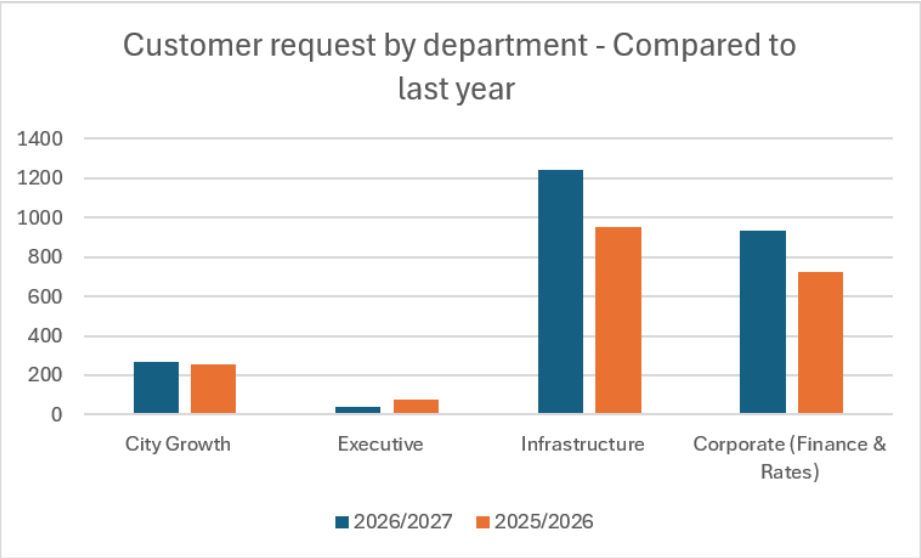
Of the 2,142 completed customer requests, 45% were resolved within 24 hours and 64% within 48 hours. A further 5% were completed within 3 days, bringing the total to 69%. An additional 15% were resolved within 7 days, resulting in a cumulative total of 84% of customer requests being completed within one week.

Customer requests by Department for the quarter as at 1 October 2026

During this reporting period, 50% of all customer requests were forwarded to the Infrastructure Department for action, consistent with trends from previous periods. The Corporate Department received 38% of requests, while the City Growth Department accounted for 11%.

1 June 2026 – 30 September 2026	*Outstanding*	*Actioned*	*Pending*	*Total*	*%*
City Growth	43	222	2	267	**10.76**
Executive	1	36	1	38	**1.53**
Infrastructure	41	985	214	1240	**49.98**
Corporate	36	899	1	936	**37.73**
	121	**2142**	**218**	**2481**	





Over the same period previous year

1 June 2025 – 30 September 2025	*Outstanding*	*Actioned*	*Pending*	*Total*	*%*
City Growth	69	188	0	257	**12.80**
Executive	29	50	0	79	**3.93**
Infrastructure	205	581	165	951	**47.36**
Corporate (Finance Rates)	78	643	0	721	**35.91**
	381	**1462**	**165**	**2008**	

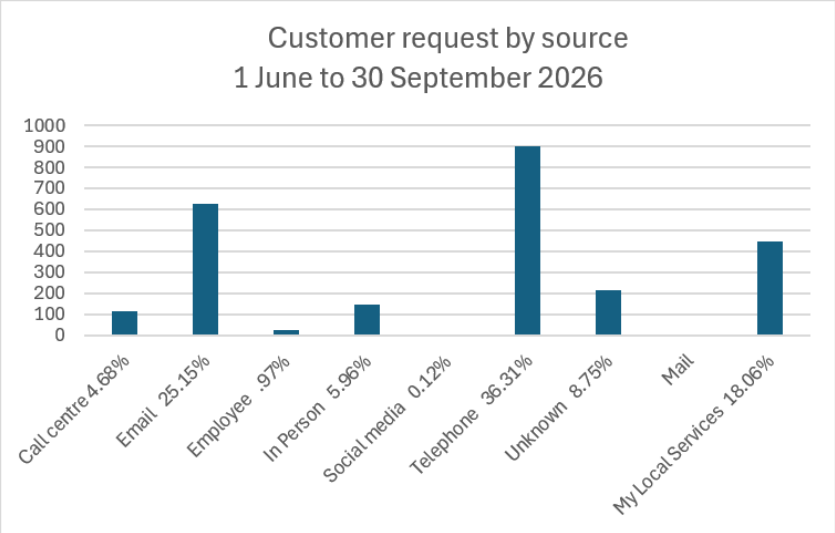
Customer requests by source for the quarter

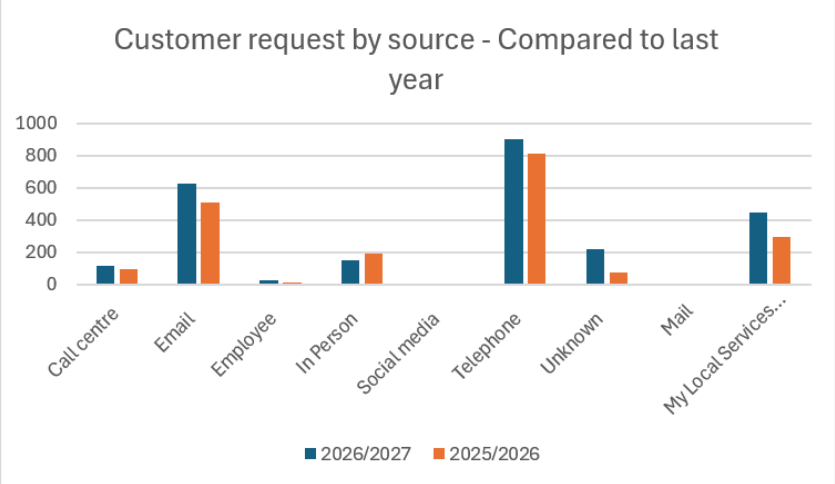
Telephone remained the preferred method of contact for customers during this reporting period, with 901 requests (36%), a slight decrease of 7% from 1059 requests (43%) in the previous reporting period.

Customer requests received via email remained steady this reporting period at 624 requests (25%) a slight increase of 3% on last reporting period.

The My Local Services application continues to grow steadily, now accounting for approximately 18% of all customer contact, with 448 customer requests received this reporting period, down 2% on the last quarter.

Source of request 2026/2027	*June*	*July*	*August*	*September*	*Total 2026/2027*	*%*
Call centre	23	23	32	38	116	**4.68**
Email	104	166	173	181	624	**25.15**
Employee	4	4	8	8	24	**0.97**
In Person	25	33	53	37	148	**5.96**
Social media		2		1	3	**0.12**
Telephone	195	219	243	244	901	**36.31**
Unknown	30	49	92	46	217	**8.75**
Mail						
My Local Services App	82	119	114	133	448	**18.06**
	463	**615**	**715**	**688**	**2481**	



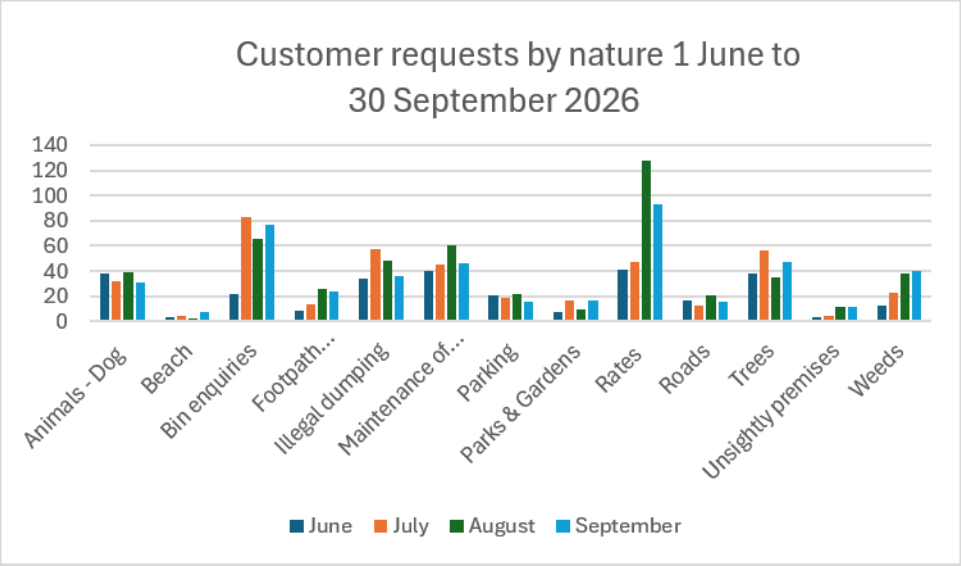


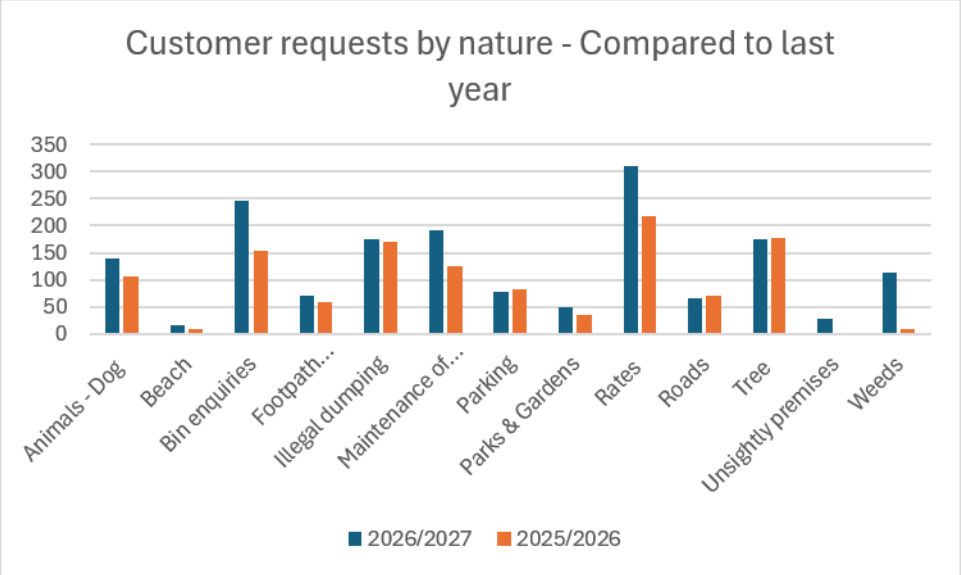
Over the same period previous year

Source of request 2025/2026	*June*	*July*	*August*	*September*	*Total 2025/26*	*%*
Call centre	18	25	27	28	98	**4.88**
Email	109	115	133	154	511	**25.45**
Employee	4	6	3	2	15	**0.75**
In Person	37	59	48	49	193	**9.61**
Social media				2	2	**0.10**
Telephone	198	184	193	240	815	**40.59**
Unknown	18	30	15	14	77	**3.83**
Mail						**0.00**
My Local Services App	62	70	79	86	297	**14.79**
	446	**489**	**498**	**575**	**2008**	

Compared with the same period last year, customer requests received via email remained relatively consistent. In person visits to the office decreased by 45 requests (3.65%), while requests submitted through the My Local Services application increased by 151 requests (3.3%), continuing the trend towards customers using digital channels to contact Council.

Nature of request





	June	*July*	*August*	*September*	*Total*	*Previous quarter*	*Previous year*
Animals - Dog	38	32	39	31	**140**	**102**	**107**
Beach	3	4	2	7	**16**	**16**	**10**
Bin enquiries	22	83	65	77	**247**	**163**	**154**
Footpath complaints & maintenance	8	13	26	24	**71**	**81**	**60**
illegal dumping	34	57	48	36	**175**	**250**	**170**
Maintenance of Council property	40	45	60	46	**191**	**209**	**126**
Parking	21	19	22	15	**77**	**81**	**82**
Parks & Gardens	7	17	9	17	**50**	**41**	**36**
Rates	41	47	128	93	**309**	**180**	**217**
Roads	17	12	21	15	**65**	**55**	**70**
Tree Trimming	38	56	35	47	**176**	**292**	**177**
Unsightly premises	3	4	11	11	**29**	**26**	**0**
Weeds	12	23	38	40	**113**	**53**	**8**

During this reporting period 175 customer requests relating to illegal dumping were received, a decrease of 75 requests compared with the previous quarter, averaging 44 requests per month. This remains broadly consistent with the 170 requests received during the same period last year.

Customer requests relating to maintenance of Council owned facilities remained high, with 191 requests received. This was a decrease from 209 requests in the previous quarter and remains significantly higher than the 126 requests received during the same period last year.

Weed related requests increased significantly, with 113 requests received this quarter, compared with 53 in the previous quarter and just 8 during the same period last year. This increase is likely to reflect seasonal growth and increased community reporting of weeds on verges and other areas.

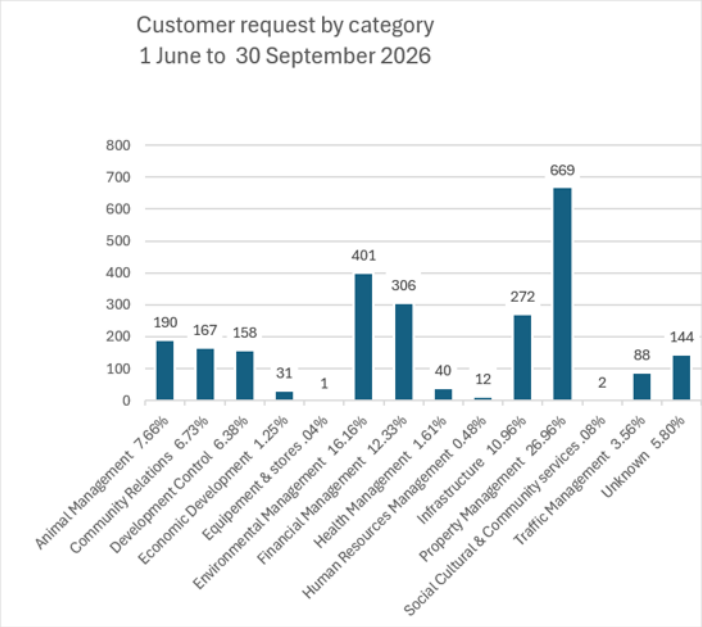
Reports of unsightly properties remained relatively steady, with 29 requests received, compared with 26 in the previous quarter. This compares with no requests recorded during the same period last year.

Bin related enquiries continued to increase, with 247 requests received this quarter, an increase of 84 compared with the previous quarter and 93 more than the same period last year. The increase may be partly attributable to the age of household bins, with more bins potentially requiring replacement.

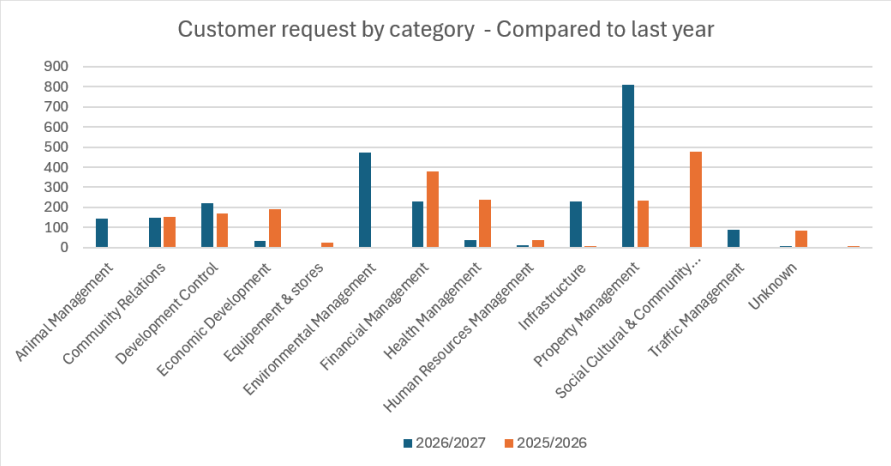
Rates enquiries increased substantially in response to the new financial year, rising from 180 requests last quarter to 309 this quarter. This compares with 217 requests during the same period last year. An increase in rates enquiries during this period is consistent with the seasonal pattern following the issue of annual rates notices.

In contrast, most other service areas remained relatively steady and consistent with seasonal expectations.

Customer Request category for the quarter



Customer Request category	*2026/2027*	*2025/26*
Animal Management	190	154
Community Relations	167	168
Development Control	158	192
Economic Development	31	26
Environmental Management	401	378
Equipment & stores	1	
Financial Management	306	238
Fleet Management		
Governance		
Government Relations		
Health Management	40	39
Human Resources Management	12	6
Infrastructure	272	234
Legal Provisions		
Property Management	669	478
Social Cultural & Community services	2	2
Strategic Management		
Technology & Communication		
Traffic Management	88	84
Unknown	144	9



Section 7 and Section 187 Property search requests

All property transactions in South Australia require the seller to provide the purchaser with a Form 1, in meeting all obligations relating to disclosure. Council section 7 and section 187 property searches are required statutory searches that enable completion of the Form 1.

During this reporting period, Section 7 search requests decreased by 22 compared to the same period last year.

Section 7 and 184 Property Searches	***June***	***July***	***August***	***September***	***Total***
2026/27	58	108	66	58	**290**
2025/26	57	108	75	72	**312**

Attachment 5



Community Activation Report - Sept 2026

Chloe Fisher, Alberto Salatino & Teresa Coles

Community Activation Officer: Youth Focus

Cuttlefest



Salty Sea'esta



The Community Activation team played an active role in the delivery of the 2026 Salty Sea'esta once again. The sun was shining, local artists taking both the main stage and the secondary stage, kids activities galore, Spencer the cuttlefish mascot roving, food and beverage vendors, market stalls and so much more – it was a day enjoyed by thousands all in acknowledgement and celebration of the incredible marine life that calls our local waters home for the colder months of the year!

Cuttlefest school engagement

The CAO – Youth Focus delivered a range of Cuttlefest themed school sessions throughout terms 2 and 3 this year with the support of the CAO – Arts and Cultural Facilitator. The Sparkles educational sessions were once again, enjoyed by many. This year, the addition of Spencer the cuttlefish mascot, allowed some different engagement opportunities for schools. Junior primary students were excited to have the opportunity to have a silent disco with Spencer, utilising the silent disco headsets as an end of term celebration. Students filled the gym with energy, dancing with glow sticks and showing Spencer their moves!



Schools also had the opportunity for an assembly visit from Spencer. Many schools spent the term learning about cuttlefish and then presented their learnings at assembly. Spencer then made their presentation even more special with a special visit!



headspace Youth Reference Group Coral Project

In collaboration with headspace Whyalla and the headspace Youth Reference Group, young people created underwater themed decorations for the stage design at Salty Sea'esta and to display in Westlands Shopping Centre, providing a unique opportunity to express their creativity and have their work displayed!

School Holidays

The underwater themed activations continued through the school holidays with over 150 young people attending school holiday activities in Westland Shopping Centre. The CAO team offered two different activities on two different days: the first being 3D printed cuttlefish to paint and take home (created by WhyDay). The second day offered edible craft where young people had a fish template to follow however, were free to decorate their cupcake however they liked and then take it with them for a snack!







NAIDOC Week



The CAO team maintained their position on the Whyalla NAIDOC Committee throughout 2026, helping to bring the community a large and inclusive calendar of events in celebration of NAIDOC Week.



The theme of this year's NAIDOC Week was "50 Years Deadly", celebrating 50 Years of NAIDOC Week. Events delivered to the community included: the annual NAIDOC Community March followed by the Community Day at Civic Park, the OneSteel Art Expo and NAIDOC Awards, a roller disco, golf day, colour run and so much more!



School Engagement – Term 2 and 3



The Community Activation team have supported a range of school community events throughout terms 2 and 3 including: the Whyalla Stuart Primary School NAIDOC community afternoon, Hincks Avenue Primary School Reconciliation Week Fete, Eddie Betts visit to Whyalla Stuart Primary School and the St Teresa's Wellbeing Week.

The team delivered a range of activities from biscuit decorating to the smoothie bike – a highly requested Council resource that young people always enjoy. The team aim to maintain their positive relationships with the school community and are keen to continue supporting school sites across Whyalla.

Homelessness week



The CAO – Youth Focus maintained a position on the Whyalla Homelessness Awareness Committee to support the 2026 events. This year, the committee delivered Whyalla's second sleepout event to raise awareness and funds for local people facing homelessness concerns.

Together, the community raised over **$45,000** to support people in Whyalla who are sleeping rough. A portion of the funds raised will support a group of young people to attend Operation Flinders, a preventative resilience building program.



The remaining funds will help to create emergency relief packs as a measure to support people who need help immediately. The event itself consisted of a young person sharing their experience from the previous Operation Flinders camp, a lived experience speaker, a panel of professionals who support people facing homelessness and plenty of opportunities for participants to connect.





The event was just one rough night's sleep for a good cause!

Pride Month Breakfast club

During the month of June, for Pride Month, headspace Whyalla and the CAO – Youth Focus collaborated to deliver a Pride themed brekky club. This is a highly requested and greatly missed activation at Whyalla Secondary College.

The team delivered rainbow pancakes for students to enjoy as well as Pride themed merch and resources, promoting an inclusive, welcoming and open space for young people to connect before going to class for the day.





HOPE Community BBQ – School Holidays

As part of the school holiday timetable, HOPE Whyalla, supported by many community partners such as Council, held a free community BBQ complete with games and a free yoga session delivered by the Whyalla Rec Centre.

Participants from CBS (Community Bridging Services Inc) and other members of the community came along to enjoy the sunshine, practice some mindfulness and a stretch on the mats and then head off with their free sausage.





HOPE Whyalla Elders Lunch

The CAO – Youth Focus supported HOPE Whyalla in delivering a pizza lunch for the local Elders group after they finished their Steelworks tour.

OneSteel Manufacturing arranged a lovely day of activities for the group complete with an afternoon in the sun at The Orchard. The group thoroughly enjoyed their afternoon of great food, connection and conversation, providing an opportunity that some don't often have access to.









The Smith Family Career Mentoring Event – Whyalla Secondary College



Whyalla City Council was invited to connect with approximately 150 year 10 students during a career mentoring session. Students were keen to hear about the different services that Council provide, how each professional came into their position, their career pathway and what their day-to-day work life looks like. Students discovered different opportunities in the community that they were unaware of and learnt about the different career pathways that may not always follow the traditional roadmap.

Families Week



Families Week is celebrated annually during the month of May, recognising the importance of family support. Centacare Catholic Country SA hosted their annual Families Week event, this year at the Whyalla Rec Centre with the Whyalla City Council invited to join with an activity.

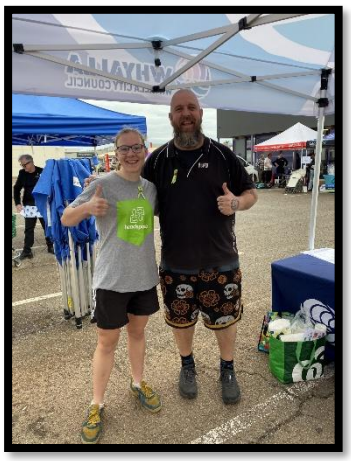
Young people joined us for a Friday afternoon of free activities and connection, providing a free and fun option to spend their time. Activities included: biscuit decorating, a free movie, bracelet making and more.

Career Roadshow



Whyalla City Council were lucky to be invited to the Career Roadshow to talk to community about the work the Council do and upcoming opportunities. Over 1000 people engaged in the career expo including a range of high school students as well as general community members who were seeking future employment.

Men's Health Week





This year, for Men's Health Week in June, Centacare Catholic Country SA and Anytime Fitness partnered to deliver a community event acknowledging the important week. The day aimed to spread awareness and provide education on physical, financial and spiritual health, particularly for men. Services came together to provide a range of activities and giveaways as well as being joined by guest speakers Jason Ryan from Eyre Boardroom and Marc Ryan on behalf of INATT.

Mental Health Matters Round (MHMR)





The Mental Health Matters Round team once again, activated a huge calendar of events, this year for the third iteration of Mental Health Matters Round. The team expanded the committee with the addition of two staff members from Centacare Catholic Country SA. The round also further expanded with the Whyalla Soccer Association joining the movement. The team also added mental health session offerings to the community with Speak and Share joining the program.

The aim of Mental Health Matters Round is truly multifaceted. The calendar of events aims to raise awareness and break stigmas in the Whyalla community, encouraging the community to check in on each other and supporting them to seek help when needed. Bringing together multiple elements such as a design competition, sporting events, a community movement event and upskilling sessions normalises the conversations of mental health in the community and reaches a range of different cohorts. The large-scale sporting events aim to unite the community for a common cause but also provide opportunities for the community that local people don't always have access to. Bringing in professional, state level and international level players provide an opportunity for the community to meet their idols and be inspired.

The calendar of events was made possible by a range of generous sponsors:

Whyalla City Council, headspace Whyalla, Whyalla Suicide Prevention Network, Connected and Active Communities funding, Medicare Mental Health, Workforce Extensions, Stassi Consulting Engineers, Tilt Renewables and Alligator Energy.

Mental Health Matters Round Uniform Design Competition





Earlier in the year, the MHMR team ran a design competition for young people in the community to design a soccer strip for both senior soccer teams to wear during their inaugural MHMR and to continue wearing for each MHMR. This element of MHMR is a much-loved opportunity for young people to get involved and to start having conversations about mental health and wellbeing with young people early. This competition is something that has formed an integral part of MHMR over the last 3 years and ensures that there is a clear, visual message across the playing field during the round. This year, each soccer club chose the individual design that would feature on their new uniforms, providing an opportunity for 5 different young people to have their designs professionally produced - an amazing and unique opportunity for local young people! This year, the MHMR design competition hit a record number of entries with over **250** young people submitting their designs!

Mental Health Matters Round - Netball

The Whyalla Netball Association was involved in their second MHMR in 2026, taking place on Saturday the 8th of August.

Adelaide Thunderbird Sophie Casey and Melbourne Maverick Kim Jenner joined the event this year engaging with community, participating in signings, activities and presenting Best and Fairest medals.

The day featured custom MHMR beads and merch to giveaway, face painting, music and more! Local junior players were thrilled to meet professional players and spend the day with them.

All teams were in the custom MHMR bibs and the A grade players were dressed in their custom MHMR dresses, designed last year as well as coaches and umpires in custom MHMR uniforms.










Mental Health Matters Round - Soccer

This year, the Whyalla Soccer Association joined the Mental Health Matters Round movement for the first time. The soccer association had two weekends worth of MHMR activities and initiatives over the weekend of the 15th and the 22nd of August.

Guest athletes Ajak Riak and Melissa Barbieri joined the community on the 15th, getting involved with facepainting, playing soccer with juniors and presenting best and fairest medals.

On the 22nd, Robert Cornthwaite and Bruce Djite joined Mental Health Matters Round, engaging with community, having conversations and playing soccer with the juniors. Services such as Mission Australia, Whyalla Youth Centre and Whyalla Suicide Prevention Network joined the events, providing activities for the community as well as having conversations around mental health and where to get support.



The day of the 15th also included soccer themed stilt walkers – a favourite of young people and the Speak and Share team joined the event on the 22nd selling their custom Whyalla merchandise and engaging with the community.








Mental Health Matters Round - Football



For the third year of the Whyalla Football League's Mental Health Matters Round, the League approved two former AFL players to be involved in the game.

Matt Crouch played for South Whyalla Football Club and Tom Jonas played for North Whyalla Football Club. The community were thrilled with the opportunity to play with two players that they look up to and learn some new skills.

Memorial Oval was filled with spectators, excited by the chance to chat to Tom Jonas and Matt Crouch, enjoy the SANFL inflatable activities, facepainting and live music.

The Speak and Share team joined the event again, sold their custom Whyalla hoodies and connected to community that they had built connections with over the previous week.

As always, the teams wore their custom Mental Health Matters Round uniforms with honour and took great pride in the best and fairest medals that were presented at the end of each game. For the first time, all coaches and team managers were also in custom Mental Health Matters Round polo shirts, further contributing to the visual message of the round.

Ambassadors and Custom Merch



Mental Health Matters Round saw the addition of local MHMR ambassadors this year, an element aiming to further the reach of the message and empower community to take ownership of the movement. Six local champions joined the MHMR team in "Sit and Chat" sessions where they shared their learnings, experiences and advice when it came to mental health and wellbeing with a specific Whyalla lens.

The 6 ambassadors came from all different corners of the community with some being involved in sports such as netball and football, some being teachers or social workers, others being gym owners or nurses or parents but all with significant reach and connection in the community.

The wide range of people aimed to engage all different cohorts of the Whyalla community in Mental Health Matters Round and the different events that were happening as well as simply just encouraging people to support each other, check in on each other, and normalise conversations around mental health.

This year's Mental Health Matters Round for the first time, also had custom Whyalla merchandise. Speak and Share design and sell merchandise to assist fund their programs and help create conversations on mental health. This year, as part of their visit, they designed custom Whyalla merch exclusively for the Whyalla community and influenced by the sunrises in Whyalla.



Speak. Share. Move

Over the last two years of Mental Health Matters Round, the team have continued to change the closing event for the week of activations, exploring the events that work best for the Whyalla community.



Previously, there has been a live music event and a gala. This year, the team decided on a community movement event called Speak. Share. Move to close out the week.

On Sunday the 23rd, with the most perfect weather, over 100 people came down to walk, run or jog the 5k or 3k route at the Whyalla foreshore.



This was an opportunity for the community to connect, be together, have conversations and celebrate the weeks of MHMR. The community were provided with coffee and a free breakfast to finish off the event. Speak. Share. Move was also made special with custom registration stickers and custom merchandise printed by Why Day as a prize at the finish line.

Speak and Share

The Mental Health Matters Round team truly believe in the importance of combining both community events and programs to upskill the community and instil real life skills when it comes to mental health.





The team contracted Speak and Share to deliver sessions this year, a Victoria based mental health advocacy organisation created by 3 young men who identified a need in their own community for more support when it came to mental health, particularly for young men.

The programs are not delivered in a clinical sense but rather, are conversational and interactive sessions, aiming to provide tools to have conversations when it comes to both positive and

negative mental health experiences. The team promote the idea of supporting each other and checking in on each other where possible and seeking further help if you need it. Programs were delivered to a range of demographics from school students to blue collar workers in a wide variety of locations from Schools, offices and even OneSteel and mine sites.

The response from the Whyalla community was overwhelmingly positive, with over 350 people engaged in programs for the week.

Community Activation Officer: Sport & Recreation/Connected & Active Communities Officer

Bike SA – Shooting Stars

The CAO – Sport and Recreation collaborated with Bike SA to bring a riding skills session to Whyalla specifically targeting young women participation.
On the 17th of September Bike SA visited Whyalla and conducted a session with Shooting Stars students at Stuart Primary School.
13 students participated in activities such as helmet and bike safety checks, basic riding skills, skill development activities, games, a road rules session and a dirt road session. The students had a great time with Bike SA learning new bike skills and are already looking forward to the next visit.





Adelaide 36ers visit

BHP in partnership with the Adelaide 36ers visited Whyalla in September to provide their clinics to young people and the community.

Delivered in partnership with local schools and community organisations, the Adelaide 36ers Clinics provide an opportunity to engage students and young people through sport, teamwork and positive role modelling.
During their visit clinics took place at Whyalla Stuart Primary School, Hincks Avenue Primary School, Nicolson Avenue Primary School, Whyalla Secondary College and 2 community sessions held at the basketball stadium.

The sessions support participation across both primary and secondary school groups and include targeted activations with our partners, Clontarf and Shooting Stars. Through basketball, these clinics promote confidence, leadership, wellbeing and stronger community connections.

Community Activation Officer: Arts & Culture

Natures Festival

As part of this year's Natures Festival, CASA are hosting multiple events across the regions (Whyalla, Pt Lincoln, Burra, Yorke Peninsula, Naracoorte).

CAO – Arts & Culture has worked with locals to coordinated and host Whyalla's Nature Studio event - 'Australian Native Food Expo'

The 2 Sessions available have been fully booked with 40 participants.

Local facilitators, Nikita Charlton and Kelly Wallace will be presenting an interactive Australian Native Food Expo celebrating tasting, discovery and creativity. Exploring a range of native-inspired foods and drinks and demonstrating how different Australian native flavours can be paired and blended and discover the diversity of ingredients available beyond familiar foods such as saltbush. The experience promotes connection to Country, community, sharing and sustainability while inspiring participants to experiment with native ingredients in their own kitchens.



Music SA Scoping Visit

Whyalla City Council and Country Arts SA are partnering with Music SA to support music activity in Whyalla through a structured program of skills development and mentoring. The project will bring industry professionals into the region across the 12-month project to work directly with local artists, organisers, venues and community members.

Music SA will deliver a series of repeat visits to Whyalla. Each visit will focus on practical, hands-on support which will include;

- Event planning and delivery
- Music programming and curation
- Artist development and pathways
- Producing and technical skills
- Local network building



The project aims to build skills and confidence among local music practitioners, strengthen the capacity of individuals and groups already running music activity, support new organisers to step into event delivery roles and enable the community to plan and deliver their own music events over time

With ongoing support across the year, the aim is that Whyalla builds a more self-sustaining local music scene. This includes a stronger base of people able to curate, produce, and promote music events without relying on external delivery.

Scoping Visit

Music SA attended their first scoping visit 14th-16th September which included;
12 site visits of local live music venues & operators
30+ Attendees at Music Industry Networking Night
2 individual artist meetings held, 2 scheduled online
Introduction meeting held with CEO, Mayor & local council representatives
Follow up links provided to local music industry network contacts



Wavelength

Exhibited at MAC Sat, 12 Sep 2026 - Sun, 8 Nov 2026

Wavelength presents moving image works of art from the Art Gallery of South Australia's time-based media collection. *Wavelength* draws on past and contemporary approaches to time-based media, sharing stories from across our world that are connected through the theme of water.

CAO – Arts & Culture has supported this exhibition and with install and de-install.





Science in the pub

The CAO – Arts & Culture supported the Science in the pub night as part of the annual Cuttlefest celebration.

The event invites the community to a relaxed, educational and informative session where they can learn about the Giant Cuttlefish.



Arts health community forum

The CAO – Arts & Culture attended a community forum on Arts & Health in Adelaide.

This supported individual knowledge and development in preparation for Healing Arts Week May 2027 where SA will host initiatives to highlight how arts, culture and creativity support health and wellbeing.

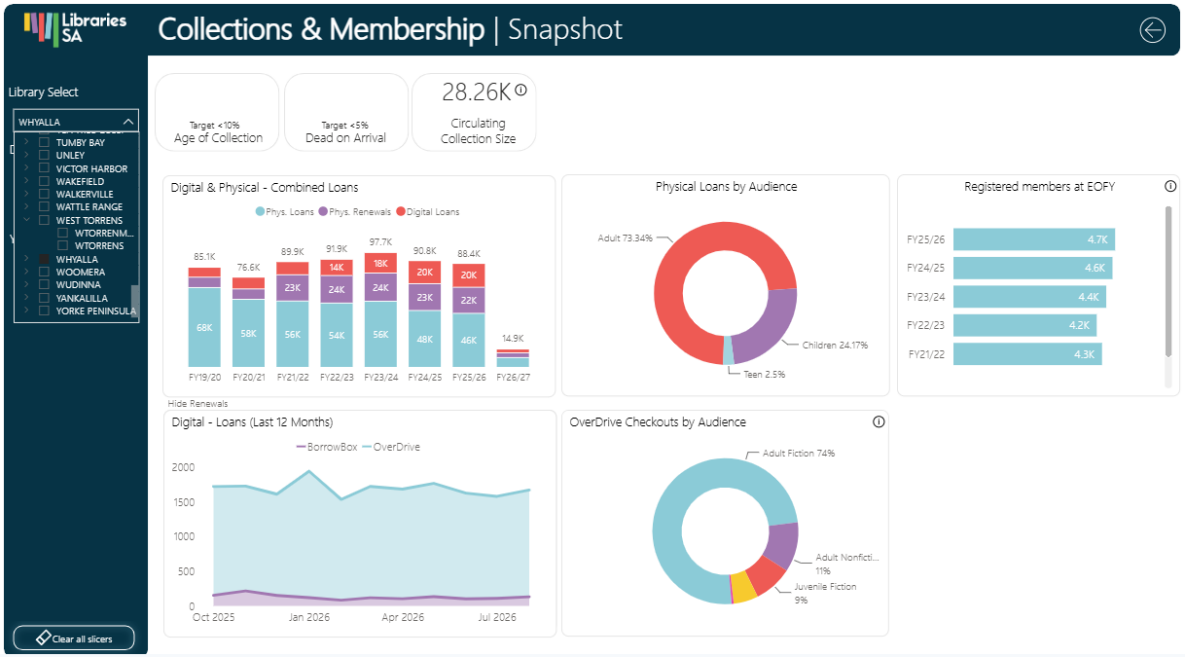


LIBRARY

INFORMATION REPORT - Oct 2026

Report Author: Natalie Williams & Lisa Peatfield

Collection and Membership Snapshot



The library's collection continues to demonstrate strong community engagement across both physical and digital formats.

Since **1 July 2026**, there have been **14,900 catalogue transactions** recorded for the 2026/27 financial year. This includes approximately **8,000 physical loans, 3,000 digital loans and 4,000 renewals**, demonstrating continued use of the library's collection and digital services.

The physical collection currently holds approximately **28,260 circulating items**. Adult members account for most of the physical borrowing at **73.34%**, followed by children's memberships at **24.17%**, while teen borrowing represents **2.5%** of total physical loans.

Digital borrowing through Libby, OverDrive and BorrowBox continues to provide members with convenient access to eBooks and eAudiobooks, complementing the physical collection and extending access to library resources beyond the library's physical opening hours.

Library membership has continued to grow steadily, increasing from **4,400 members in 2024** to **4,600 in 2025** and **4,700 in 2026**. This continued growth reflects an ongoing increase in community engagement with library services and a sustained return to membership growth following earlier declines. The overall age profile of the membership base has remained relatively consistent, with similar proportions of adult, children's and teen members.

Library Patronage

People continue to walk through our doors

Library visitation has remained strong and consistent, with **20,975 recorded entries between June and September 2026**, averaging around **5,244 visits per month** across both library entrances.

July was our busiest month, with 5,816 entries, reflecting the extra activity during the school holidays, when our children's programs are consistently popular and regularly booked out. Visitation then settled into a steady pattern of **5,209 in August and 5,186 in September**.

The figures highlight the library's continued role as a busy and welcoming community space — whether people are coming in for a program, borrowing a book, using the computers, meeting a friend or simply spending some time in the library.

Social Connections in the Library

Sometimes the best thing about the library is simply having somewhere to be

Where else can you meet a friend, enjoy a coffee, play a game or sit and have a chat – with no entry fee and no time limit?

The library continues to be a warm and welcoming place for people to connect, particularly during the colder months when a comfortable indoor space can make all the difference. Visitors can catch up with friends, meet new people, play cards or one of our many board games, read the newspaper or browse a magazine – or simply enjoy a quiet few hours in our welcoming space.

These everyday moments of connection are an important part of what makes the library a community hub. Sometimes it's about the books; sometimes it's about the people.





Chatty Table

A table, a cuppa and a good chat – sometimes that's all it takes to make a connection

Chatty Table continues to grow in numbers each week, in our welcoming and inclusive space. Community members can meet, chat and make new connections. Held fortnightly on Wednesdays from 11:00am to 12:00pm, the group has grown steadily throughout the year, averaging 8-10 people each week.

The conversations are as varied as the people around the table, with recent chats ranging from travel stories, shared interests and everyday life in Whyalla.

The friendships developing through chatty table are perhaps the best measure of its success. Chatty table is becoming a great example of how a simple library program can create genuine connections that continue beyond the library doors.





Common Ground

Coffee, conversation and a direct line to the CEO

A new initiative, Common Ground, has recently commenced at the library, giving community members the opportunity to sit down with Council CEO Justin Commons, over a coffee and have a chat about anything and everything Council and community.

Held on the first Wednesday of each month, the initiative had a quiet start, with the first session providing an opportunity for a few community members to drop in, meet Justin and have an informal conversation.
At the following session, Justin joined the library's Chatty Table, meeting and chatted with a number of local residents. The relaxed setting provided an opportunity for community members to ask questions directly, share their thoughts and have a genuine conversation with the CEO. Those who took part were appreciative of the time and access provided.

While still a new initiative, Common Ground is already creating another open and informal pathway for community members to connect directly with Council.





Crochet Collective

A social group connecting one stitch at a time

The Crochet Collective is held fortnightly, providing a welcoming and relaxed space for particpants to work ontheir crochet projects, share ideas and enjoy each other's company.

The sessions are self-sufficient, with participants bringing their own materials and projects. While the group remains small, regular attendees are beginning to build strong connections with each other, with some choosing to catch up outside of the scheduled library sessions. This reflects the social connection and sense of community that is developing through the group.

Justice of the Peace (JP's)

A small service with a big community impact

Every Thursday evening, a volunteer Justice of the Peace (JP) provides a two-hour session at the library, helping community members with witnessing and certifying official documents.

The sessions continue to be consistently well attended, highlighting the value of having this free and accessible service. Two additional local JPs have recently joined the volunteer group, strengthened the rotation roster and helped to support the ongoing demand for the service. available within the community. The library is proud to provide the space that enables local JPs to support residents each week and connects community members with this valuable local service.

Community Outreach

Taking the library to the community – one delivery at a time

The library's Community Outreach Service continues to connect people with the library who may not be able to visit us in person, including residents living in aged care facilities.

Each month, staff carefully select 200-300 items – from books and magazines to audiobooks, CDs and DVDs – based on individual interests and reading preferences. These are then delivered and exchanged twice a month with the help of our dedicated volunteers. Lynette, our long-standing volunteer, continues to be a familiar and friendly face for many of the people she visits.
Sheryl, our newest volunteer, has also quickly become an important part of the team. Together, they help keep the service moving and, just as importantly, have built genuine connections with the people they visit.

A few numbers behind the story:

- **200+** items delivered each month throughout the reporting period.
- Copperhouse Court remained our largest outreach location, averaging approximately **68** items per month.
- Demand remained steady, demonstrating the ongoing value of bringing library services directly to people in the community.
- Volunteers are at the heart of the service, helping us maintain regular deliveries while creating those important personal connections.

It may be a book delivered to someone's door, but it can also mean a familiar face, a friendly chat and a connection to the wider community.

Digital Programs and Support

Helping our community feel a little more confident with technology

Digital support continues to be an important part of the library's services, with Being Digital, weekly Digital Drop-In sessions and one-on-one assistance available to customers using the library's public computers.

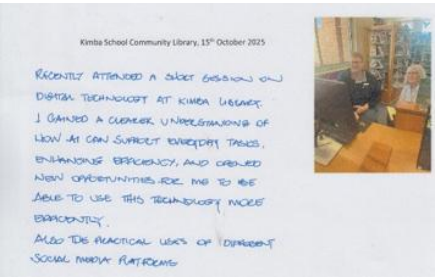
In 2025/26, the library received $16,000 in grant funding from Telstra and Public Library Services (PLS) to deliver digital support across the Whyalla, Cowell, Cleve and Kimba School Community Libraries (SCLs).

The program was a great success, with our Digital Officer, Gywlliam, travelling to each SCL every fortnight to work directly with community members and school library staff. Across the four communities, Gywlliam travelled an impressive **3,778 kms** and delivered **167** digital support sessions, providing practical education, mentoring and support along the way.

At our library, our weekly Digital Drop-In gives customers the opportunity to bring along their own phone, iPad or laptop and receive practical, one-on-one assistance. Questions can range from the everyday to the occasionally head-scratching – from downloading apps and setting up email to sending photos, printing documents and navigating online services.

It's a practical, welcoming service that helps people keep up with the technology that has become part of everyday life – one question, one device and one "how do I do this?" at a time.

Gywlliam didn't just deliver a digital program; he physically took it out to four communities, 167 times.


Kimba School Community Library, 15th October 2025

RECENTLY ATTENDED A SHORT SESSION ON DIGITAL TECHNOLOGY AT KIMBA LIBRARY. I GAINED A CLEARER UNDERSTANDING OF HOW AI CAN SUPPORT EVERYDAY TASKS, ENHANCING EFFICIENCY, AND CREATED NEW OPPORTUNITIES FOR ME TO BE ABLE TO USE THIS TECHNOLOGY MORE EFFECTIVELY.
ALSO THE PRACTICAL USES OF DIFFERENT SOCIAL MEDIA PLATFORMS


Being Digital 2026

Kimba School Community Library, 21st January

We come to install MyGov + My SA Gov. on our phones. Thanks very much for the help.

Firstival

When was the last time you did something for the first time?

Firstival is a proud annual initiative of LibrariesSA, the collaborative, state-wide network for South Australia's public libraries. Hosted throughout July across the state's 130+ library venues, this 'festival of firsts' features hundreds of free or low-cost events, classes, and workshops just for beginners, inviting people of all ages and life stages to try something new. Firstival is a reminder for us all to reconnect with our curiosity, to book out some time in our busy lives to do something different. Because at any age, in any walk of life, learning does wonders for our wellbeing.







Making Scones with the CWA

Knit and Chat





NAIDOC WEEK ACTIVITIES

Celebrating Culture and Community

NAIDOC Week was a wonderful celebration of culture, creativity and community, delivered in partnership with the Aboriginal Drug and Alcohol Council (ADAC).



The library was buzzing with activity, with a fantastic range of free activities for the community including painting boomerangs and emu eggs, learning to weave, making paracord bracelets and snapbands, scratch boards, badge making and painting Serpent and Sneaky Snake designs, followed by a community BBQ.

Every activity was free to the public, with every session booked out and families and community members getting involved, creating, learning and having a great time.

The partnership with ADAC was a huge success and demonstrated what can be achieved when community organisations come together to create welcoming and meaningful opportunities for everyone to participate.







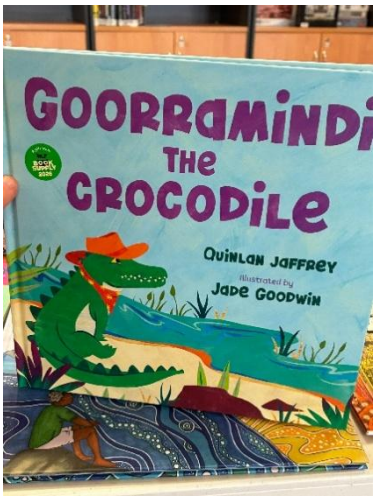




National Aboriginal and Torres Strait Islander Children's Day

National Aboriginal and Torres Strait Islander Children's Day – 4 August 2026, was celebrated and together we handed out bags to celebrate. Each bag contained an activity book, a book called The moon story, stickers, silicone bracelets, bag tag, boomerang, keyring, scratch cards and paint set.





Early Childhood Programs

Words Grow Minds – Read, Sing, Talk, Play with your Baby

- **Gigglepots** – Baby bounce and rhyme for children under 2. This program continues to be popular for our youngest library members and their grownups, bringing plenty of music, movement, stories and giggles to the library each week.

  10 sessions held, 214 children & 220 Adults

- **Story Time** – For children aged 2–5, full of stories, creativity, science, music and hands-on fun this quarter, each session brought a different story to life through interactive activities. Children made frogs with blow-out tooter tongues, explored colour mixing and diffusion, tackled a spatial-awareness obstacle course, made rainsticks, experimented with a Don't Lick This Book science kit and joined in a Book Week dress up parade. September brought even more hands-on fun with Father's Day activities, building challenges inspired by The House That Walked Away, and an interactive We're going on a Bear Hunt session featuring a touch and feel adventure through different textures.

  140 children and 134 Adults joining across 11 sessions







Learning Club with The Smith Family

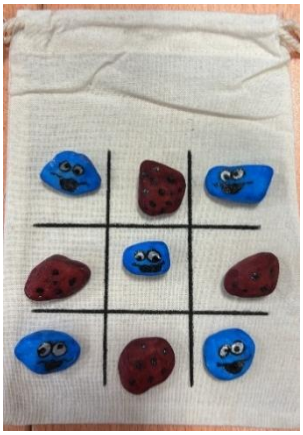
Community Partnership with The Smith Family

This term saw children engaging in NAIDOC Week, Puppet Making, Create your own Commonwealth Games, Making Smoothies with a bike, Science Week, Father's Day-Tic Tac Toe gifts, R U OK? Day and Space to Dream.

‘







Lego Club

Build what you can imagine

LEGO Club has been a hive of creativity, laughter and connection this term, with children taking on weekly building challenges and letting their imaginations run wild. From creative build to problem-solving challenges, each session has encouraged children to experiment, share ideas and create something uniquely their own. Just as importantly, LEGO Club has provided a great opportunity for children to make friend's, build confidence and enjoy imaginative play together.

The Club continues to be well attended, with plenty of enthusiastic young builders returning each week to see what the next challenge will bring!





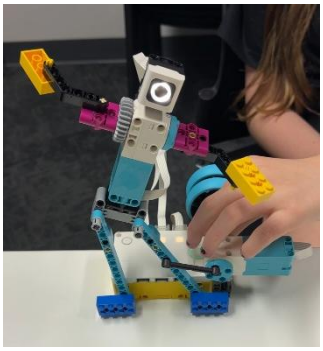
STEM Club

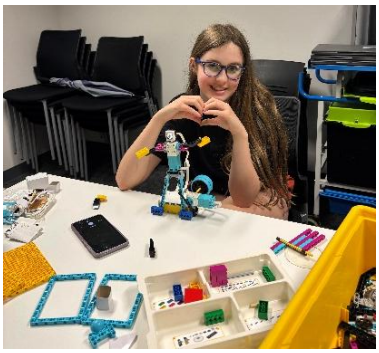
Creativity at its Best!

Our STEM/STEAM Club has been busy this term, exploring everything from LEGO building challenges to coding, game design and creative problem-solving.

Children have also been busy programming and playing with our Bee-Bots and Dash Robots, drawing pathways, testing commands and discovering what happens when their robots don't quite do what they expected!

With a mix of building, coding, designing, drawing and experimenting, there has been plenty of opportunity for children to learn through play, try new ideas and get creative. It has been a term full of building, coding, creating and discovering.





July School Holidays

Library Programs




The July school holidays were very busy, with programs covering **Firstival, Cuttlefest and NAIDOC Week**.
We held **19 programs**, with:

- **228 child participants**
- **195 people on waiting lists**

Programs included:

- Glow in the Dark Slime
- Bottle Rockets (Children's University)
- NAIDOC Week Snake and Boomerang Painting
- NAIDOC Week Paracord Bracelets – two sessions
- NAIDOC Week Emu Egg Painting and Snap Bands
- NAIDOC Week Scratch Boards, Badge Making and Boomerang Painting
- NAIDOC Week Weaving
- NAIDOC Week Serpent and Sneaky Snake Painting

- Marine Sea Creatures Biscuit Decorating
- Yoga – ages 5–8
- Yoga – ages 9–12
- Slime
- Marine Munchies – biscuit decorating
- D-d-d-dino Toons – two drawing workshops (Children's University)
- Sparkles the Cuttlefish – two sessions





Cuttlefest Seek and Finds

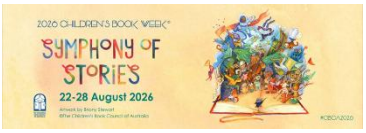
We also ran two Cuttlefest Seek and Finds across June and July.

- **June:** 87 completed
- **July:** 121 completed

These figures are particularly encouraging as the Seek and Find was available outside of formal sessions, including after school and on weekends.

September/October holidays have started well with the sessions that have already run being fully attended.

Book Week – 22-28 August 2026



A Symphony of Stories

Book Week is always a special time at the library-a celebration of stories, imagination, reading and the joy of getting lost in a good book.

This year, libraries came together to create their own symphony of stories, bringing some of Australia's favourite children's authors to regional communities. Adelaide metropolitan libraries secured grant funding and pooled the remaining costs to provide regional and school community libraries with free online access to author sessions featuring Andy Lee, Matt Stanton, Jess McGeachin and Jasson Pammet.



The sessions brought plenty of excitement, laughter and storytelling into classrooms and libraries, giving children the chance to meet the authors behind some of their favourite books and be part of the Book Week magic.

Picture are students from Nicolson Avenue Primary School enjoying their online session with Andy Lee – adding their own little note to this year's *Symphony of Stories!*

Reconciliation Action Plan

Implementation of the RAP continues to be actively monitored as we finalise the actions and deliverables against our Reflect RAP.

A Reflect RAP is about building strong foundations and helps prepare an organisation to engage in reconciliation meaningfully. Council's current Reflect RAP journey has taken place over the last 18 months and will expire on 31 December 2026. Reconciliation Working Group (RWG) are now planning to commence a new RAP.

Our Reflect RAP has 33 actions, and as at the date of this report, 80% of these actions are complete.

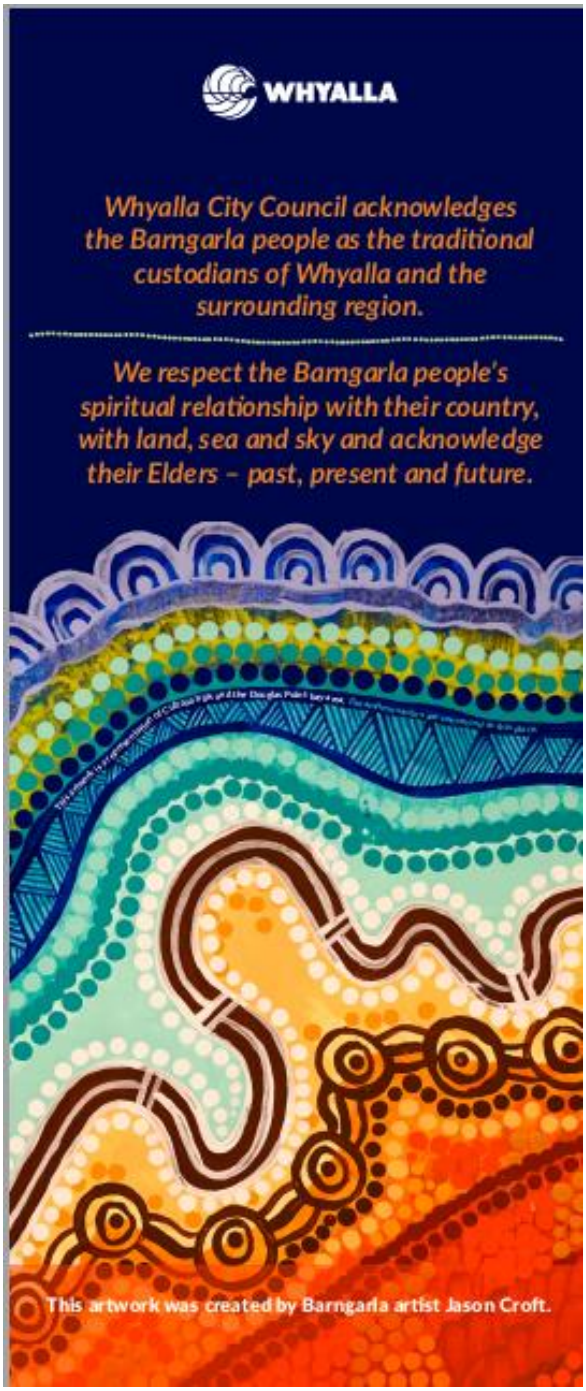
Further initiatives in addition to those provided in the last report include:

- Sorry Day hand painting activity with Shooting Star has been created as a piece of artwork and framed.
- Culture Awareness Training is being conducted in October for all people managers and RWG members.
- The first meeting of Barngarla Women and Council General Managers Corporate Services and City Growth took place in September to commence discussions relating to the preservation and maintenance of the Seven Sisters site.
- Installation of a water fountain at the library featuring Jason Croft, Barngarla artist, and RAP artwork.
- RAP Banner, postcards and booklet delivered to all sites.
- RAP window decal – at Visitor Centre entrance

As we work towards finalising our second Reflect RAP, we will provide Council with updates on our next RAP Journey.






WHYALLA
Whyalla City Council acknowledges the Barngarla people as the traditional custodians of Whyalla and the surrounding region.
We respect the Barngarla people's spiritual relationship with their country, with land, sea and sky and acknowledge their Elders – past, present and future.
This artwork was created by Barngarla artist Jason Croft.




WHYALLA
Whyalla City Council acknowledges the Barngarla people as the traditional custodians of Whyalla and the surrounding region.
We respect the Barngarla people's spiritual relationship with their country, with land, sea and sky and acknowledge their Elders – past, present and future.
OPEN
THIS BUILDING ENTRANCE IS SMOKE-FREE AND VAPE-FREE



Media and Communications June - September 2026

INFORMATION REPORT

All analytics in this report compared to 1 February - 31 May 2026

MEDIA OVERVIEW

Whyalla once again made national headlines throughout this period, this time for a mix of reasons. Clearly the most reported was the closure of the Blast Furnace and the loss of hundreds of jobs. Mayor Phill Stone featured across the online, television, radio, social and newspaper coverage, highlighting the services available to those impacted, as well as the need for the community to support each other during this difficult period. This included Mayor Stone being quoted in more than 3,500 broadcast items, predominantly across national ABC TV and radio coverage.



The temporary closure of the Stony Point dive site to protect historically low cuttlefish numbers was also of national interest, helping spread the word for tourists to avoid the area. Fortunately Mayor Stone also featured through much of the coverage, including a live ABC News Breakfast interview where he highlighted the many other reasons tourists should still visit Whyalla despite the lack of cuttlefish.



On a positive note, the start of the Splash and Play Plaza received national exposure, thanks to ABC online and radio coverage across Australia, as well Adelaide TV coverage. This helped highlight there's more than just closures occurring in Whyalla, with positive projects continuing despite the steelworks' difficulties. It also helped promote the Federal Government's support of the project to a wide audience.



Locally, council stories continued to feature across the ABC North & West and Magic / 5AU airwaves, as well as on the front page of the Whyalla News, including several stories highlighting the boat ramp upgrade; Federal Government funding for the HMAS Whyalla's petty officers' quarters; and the Mayoral Reception for the Aussie Energies hydrogen team.







WHYALLA COVERAGE ANALYTICS

POTENTIAL REACH	1.65b
ADVERTISING EQUIVALENT (AVE)	$14.6m
MENTIONS	5.67K (INC. MORE THAN 3.5K MENTIONS OF MAYOR STONE)











HIGH REACH EXAMPLES

FORESHORE UPGRADE UNDERWAY

ABC Online

6 August

14m reach



Ground has been officially broken at the Whyalla foreshore as lead contractor Outside Ideas begins construction. *(Supplied: Whyalla City Council)*

Mayor Stone ***"It will be the start of a totally rejuvenated foreshore"***

TEMPORARY CUTTLEFISH BAN

ABC Online

30 June

14m reach



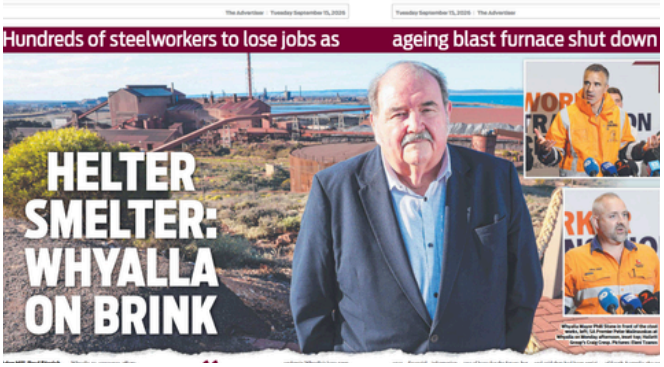
Whyalla mayor Phill Stone is concerned by the lack of numbers, but is hopeful the species is only being delayed by higher sea temperatures. *(ABC News: Justin Hewitson)*

BLAST FURNACE CLOSURE

Advertiser print + online syndicates

15 September

7m reach



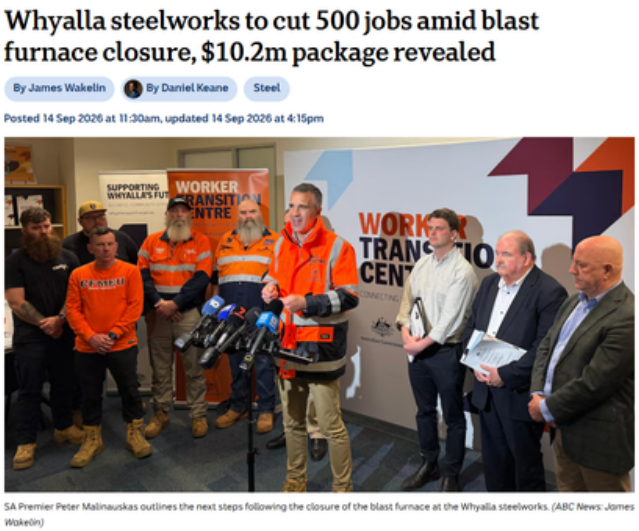
Mayor Stone ***"As I always say, the centre of South Australia - the centre of Australia is Whyalla, and we will fight on"***

WHYALLA'S FUTURE

ABC Online

15 September

14m reach



Whyalla steelworks to cut 500 jobs amid blast furnace closure, $10.2m package revealed

By James Wakelin · By Daniel Keane · Steel

Posted 14 Sep 2026 at 11:30am, updated 14 Sep 2026 at 4:15pm

SA Premier Peter Malinauskas outlines the next steps following the closure of the blast furnace at the Whyalla steelworks. *(ABC News: James Wakelin)*

SOCIAL PLATFORMS

FACEBOOK

Posts	261 +7%
Reach per post	3.6k -13%
Engagements per post	560 +21%
Video views	49.5k -62%
Link clicks per post	14.75 -14%

INSTAGRAM

Posts	103 +7%
Reach per post	320 +46%
Engagements per post	12 +80%
Video views	8.15k +279%

LINKED IN

Posts	32 -6%
Reach per post	615 +1%
Engagements per post	214 +43%
Link clicks per post	189 +48%

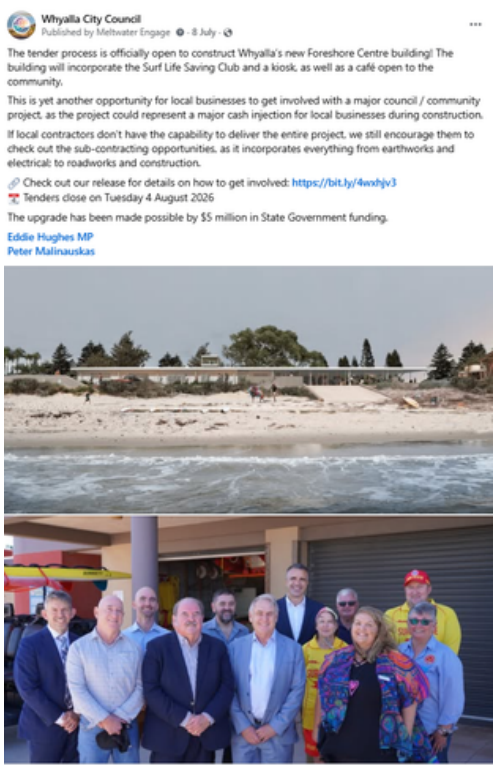
SOCIAL MEDIA HIGHLIGHTS

FACEBOOK



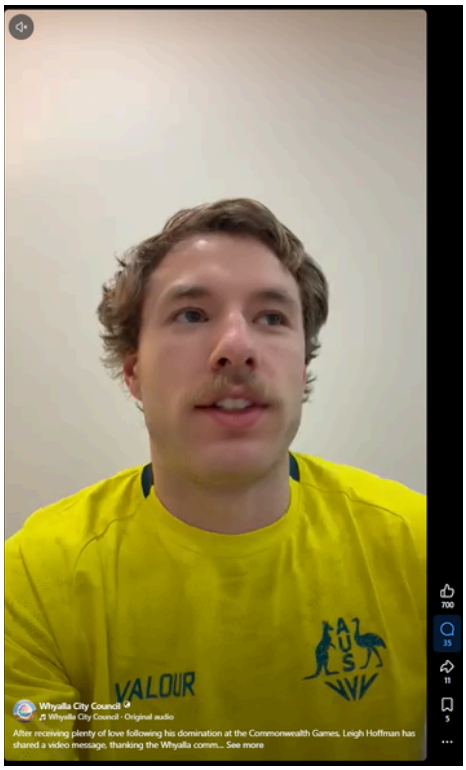
Splash Play ground break

Highest engagement
12,493



Foreshore building tender

Highest reach
24,034

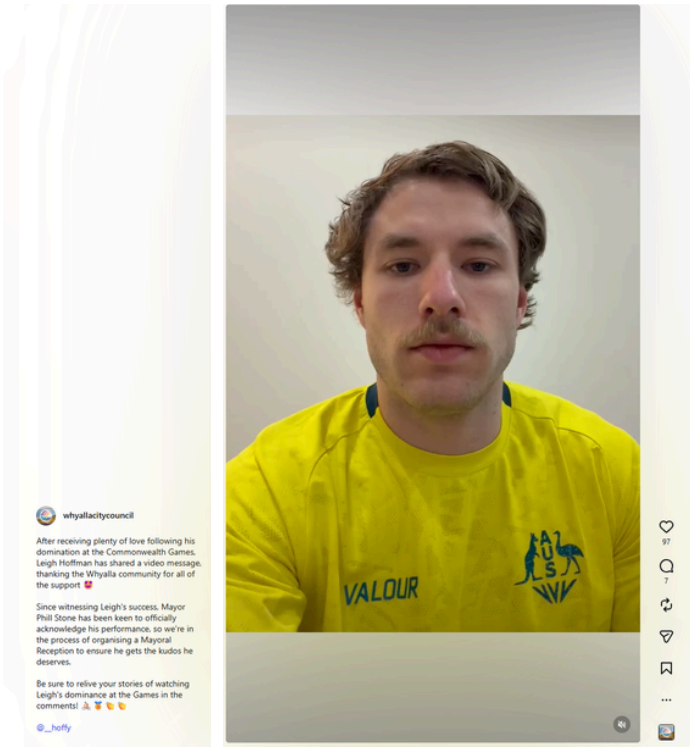


Leigh Hoffman shout out

Highest reactions / video views
700 / 6,416

INSTAGRAM & LINKED IN

INSTAGRAM



Leigh Hoffman

Highest reach	1,951
Engagement	115
Likes	97
Video plays	2,782

LINKED IN



Splash Play ground break

Highest engagements	1,530
Link clicks	1,450
Reactions	77

EMAIL MARKETING

CAMPAIGN MONITOR

Open rate	35.6% +0.4%
Click rate	2.1% -0.3%
Campaigns sent	78
Highest open rate	46.7%
Highest click rate	7.9%



Eyre Peninsula councils seek urgent Federal Government reform

26 August 2026

Eyre Peninsula councils have today told a Federal Parliamentary inquiry that local government sustainability has reached a tipping point and reforms are urgently needed.

The Eyre Peninsula Local Government Association (EPLGA) is appearing at the Inquiry into Local Government Funding and Fiscal Sustainability hearing in Port Lincoln to advocate for changes to the way Australian councils are funded, including:

- Financial Assistance Grants to be restored to at least one per cent of Commonwealth taxation revenue
- Government funding methodologies to properly recognise the higher costs and unique challenges of delivering local government services in regional Australia

EPLGA President Mayor Dean Johnson said Eyre Peninsula councils were resilient, innovative and accustomed to doing more with less, but there were limits to what could be achieved through efficiency alone.

"There is a structural imbalance between the infrastructure and services regional councils are expected to provide and the revenue that is available to pay for them...we're being held back by a lack of state and federal investment," Mayor Johnson said.

Highest open rate



Free waste and recycling options available across Whyalla

09 September 2026

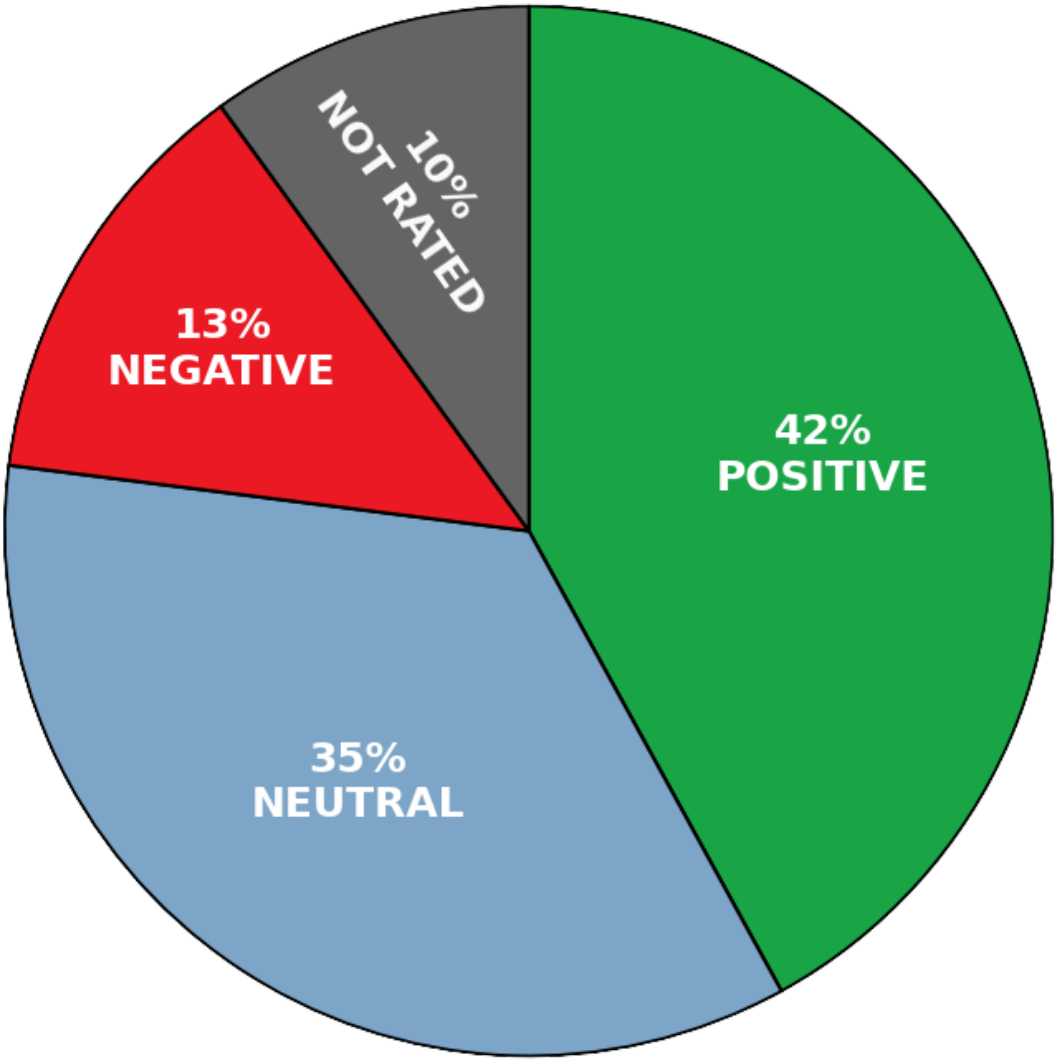
Whyalla City Council is reminding residents that numerous free and legal waste disposal and recycling services are available across the city.

Council has created a dedicated webpage bringing together information about the items accepted, participating locations and relevant contact details, making it easier for residents to find the right disposal option.

Highest click rate

SOCIAL MEDIA COMMENTS

COMMENTS	2,260
Positive	42% (950) +2%
Neutral	35% (794) -2%
Negative	13% (299) 0%
Not rated	10% (213) 0%



16. NOTICES OF MOTION – Nil

17. QUESTIONS ON NOTICE – Nil

18. QUESTIONS WITHOUT NOTICE

19. MOTIONS WITHOUT NOTICE

20. CONSIDERATION OF CONFIDENTIAL ITEMS

20.1 CITY GROWTH

20.1.1 emPowering SA Community Battery Program – Community Land Public Consultation for Proposed Lease over CR5754/347 – For Endorsement – Confidential

Council Meeting: 19 October 2026
Author's Title: Lucas Trevisan – Manager City Development **File No.:** 2-20
Directorate: City Growth

Attachment:
1 – Special Council Meeting: Council Report and Minutes – 7 September 2026

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☑ **Yes** ☐ **No**

Reason – Commercial in Confidence.

RECOMMENDATION

Pursuant to Section 90(2) of the Local Government Act 1999, the Council orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Jodie Perone; General Manager City Growth, Sue King; General Manager Corporate Services, Paul Day; General Manager Infrastructure, Sean Kelly; Manager Media and Communications, Les Jones; Manager Capital Works and Delivery, Lucas Trevisan; Manager City Development, Michelle Armstrong; Executive Co-ordinator – CEO and Mayor and Lisette Symons; Executive Co-ordinator – Corporate Services for Agenda Item 20.1.1 – emPowering SA Community Battery Program – Memorandum of Understanding and Site Feasibility Investigations.

The Council is satisfied that, pursuant to Section 90(3)(b) of the Act, the information to be received, discussed or considered in relation to this Agenda Item could reasonably be expected to confer a commercial advantage on a person with whom the Council is conducting, or proposing to conduct business, or to prejudice the commercial position of Council.

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because on balance it would be contrary to the public interest as commercial information is to be discussed and disclosed.

20.2 CORPORATE SERVICES

20.2.1 Section 270 Review – For Endorsement – Confidential

Council Meeting: 19 October 2026
Author's Title: Sue King – General Manager Corporate Services **File No.:** XX
Directorate: Corporate Services

Attachments:

1 – Email – Unsuccessful Tender Submission
2 – See Us Maintenance – Section 270 Letter to CEO
3 – Section 270 Review – Point Lowly Cleaning Contract – Report
4 – Internal Review of Council Decision Policy and Procedure

Officer Direct or Indirect Conflict of Interest:
In accordance with Local Government Act 1999, Section 120

☐ **Yes** ☑ **No**

Status:
Information classified confidential under Section 90(2) of the Local Government Act

☑ **Yes** ☐ **No**

Reason – This report is considered confidential on the basis that it contains information of a commercial nature consistent with Section 90(3)(a) of the Local Government Act 1999.

RECOMMENDATION

Pursuant to Section 90(2) and (3)(a) of the Local Government Act 1999, the Council orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Jodie Perone; General Manager City Growth, Sue King; General Manager Corporate Services, Paul Day, General Manager Infrastructure, Les Jones; Manager Capital Works Delivery, Sean Kelly; Manager Media and Communications, Michelle Armstrong; Executive Co-ordinator – CEO and Mayor and Lisette Symons; Executive Co-ordinator – Corporate Services for Agenda Item 20.2.1 – Section 270 Review.

The Council considers that the requirement for the meeting to be conducted in a place open to the public has been outweighed in circumstances where the Council will receive and consider a report containing information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).

21. CLOSE

22. DATE OF NEXT MEETINGS

- 2 November 2026 – Council Members Briefing Session
- 16 November 2026 – Ordinary Council Meeting
- 7 December 2026 – Council Members Briefing Session