DISTRICT COUNCIL OF LOXTON WAIKERIE

ANNUAL REPORT 2025-26



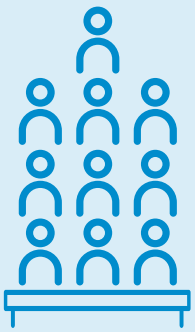




DISTRICT COUNCIL
OF LOXTON WAIKERIE

ANNUAL REPORT 2025-26

COUNCIL INFORMATION SNAPSHOT



Ten Councillors

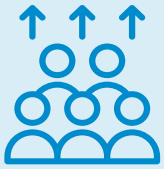


One Mayor
Elected at large

Area
7,763km²



Population
11,971
2025 Estimate



Traditional Owners
Erawirung, Ngawait, Ngaiawang, Ngaralte, Ngarkat, Ngintait & Nganguruku



8,232
rateable properties



551,829ha
agricultural land



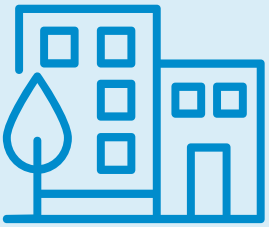
16,146ha
irrigated land



2,306km
of roads



Principal Office
35 Bookpurnong Terrace, Loxton



Waikerie Office
Strangman Road, Waikerie



Postal Address
PO Box 409
Loxton SA 5333



08 8584 8000



council@lwdc.sa.gov.au



lwdc.sa.gov.au



LoxtonWaikerieCouncil



@loxtonwaikeriecouncil



engagement.lwdc.sa.gov.au

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INTRODUCTION



MAYOR'S REPORT

The past year has again tested the resilience of our district, particularly those working within our agricultural sector. Ongoing low wine grape prices and the broader challenges facing primary producers have continued to place pressure on growers, businesses, families and our local economy.

Council has continued to advocate strongly on behalf of our community, working with PIRSA, the State Government and key stakeholders to ensure the challenges facing our wine industry are understood and that appropriate support is provided.

I have worked alongside the mayors of our neighbouring Riverland councils to seek meaningful assistance and opportunities for our primary industries to transition and remain sustainable into the future.

Aside from these challenges, there has been plenty to be proud of across the District Council of Loxton Waikerie.

Council has continued to deliver important projects, services and community initiatives, while carefully managing resources and maintaining our focus on cost-of-living pressures while providing value to our ratepayers.

Our district continues to benefit from investment in important infrastructure, including the new Loxton District Children's Centre, the East Terrace public amenities redevelopment and riverfront and bank stabilisation works at Loxton, Waikerie and Paisley. Council has also secured significant funding for local road upgrades, supporting safer and more reliable connections for our communities, agricultural businesses and visitors.

Just as importantly, our communities continue to demonstrate the strength and character that makes the Loxton Waikerie district such a special place to live. Through sport, arts and culture, community events, volunteering and local organisations, people continue to contribute their time, ideas and energy to making our towns and communities stronger.

Community engagement remains an important part of Council's work. I thank everyone who has taken the time throughout the year to attend consultations and community sessions, provide feedback, share ideas or simply speak with Council and Councillors about the issues that matter to them. Your participation helps Council make better informed decisions and achieve aligned outcomes.

I would like to thank my fellow Councillors for their commitment and hard work throughout the past year. I also sincerely thank our Council staff for their professionalism, dedication and continued efforts to deliver services, projects and support for our community.

While challenges remain, the strength of our district lies in the people who live, work and participate.

Together, we can continue to build on what makes the Loxton Waikerie district a great place to live and look confidently towards to the future.



Trevor Norton
Mayor

CHIEF EXECUTIVE OFFICER'S REPORT

> *The 2025-26 financial year was one of consolidation, delivery and strategic progress for the Council.*

In a period of continuing economic pressure and rising local costs, Council maintained essential services, invested in infrastructure and supported economic and community development while preserving a strong focus on long-term financial sustainability.

Sound governance and responsible stewardship remained central resulting in the achievement of a healthy budget surplus even when adjusted for an early payment of the Financial Assistance Grants. Council continues to review its long term financial management plant and Asset Management plans to ensure we are sustainable into the future.

Major Projects and Infrastructure

Council delivered a substantial capital works and infrastructure program, with more than $12.1 million of asset renewal and new infrastructure, more than $3.3 million in capital grants supported this program. Riverfront stabilisation, flood recovery and recreation works progressed at Loxton, Paisley, Ramco and Waikerie through the South Australia River Murray Constraints Measures Program and the Community and Recreational Asset Restoration Program, informed by community consultation.

Bank stabilisation at the Loxton Riverfront was completed, including riverbank regrading, rock groynes, landscaping, planting, car-parking improvements and associated upgrades. Planning was advanced for future wharf and riverfront works. Flood-recovery activity included remediation planning for nine district boat ramps and upgrades at Holder Bend,.

Grants and Strategic Investment

External funding expanded Council's capacity to deliver priority projects. Key investments included $282,856 toward the approximately $565,713 Waikerie–Ramco Shared Path, $608,500 for the Loxton Wastewater Treatment Plant upgrade and $416,520 for the Waikerie Wastewater Treatment Plant upgrade, supporting future growth and system capacity. Energy-efficiency funding will enabled solar installations across wastewater plants, Council offices, The Precinct Loxton and the Waikerie Sports Precinct.

Community Outcomes and Outlook

Council continued to support sporting clubs, community organisations and events through its Community Support Program, including provision for Bicycle SA's Riverland Tour. It has been exciting the additional vibrancy into the community from the efforts of Council's Arts Officer Simone Stretton to have greater opportunities that are not just sport and engage across the community.

Community achievements reflect the dedication and professionalism of Council staff, the leadership of the Mayor and Elected Members, and the contribution of community partners. Looking ahead, Council will continue implementing its Corporate Plan, maintaining disciplined financial management and investing in infrastructure, services and partnerships that strengthen the prosperity, resilience and liveability of the Loxton Waikerie district.



David Beaton
Chief Executive Officer

COUNCIL AND COMMITTEES

Elected Member Committee Representation



Left to Right: Cr Michael Vowles, Cr Craig Ferber, Cr Sonia Fowler, Cr Jody Flavel, Cr Kent Andrew, CEO David Beaton, Mayor Trevor Norton, Cr Ian Light, Cr Gary Pfeiler, Cr Michelle Hill, Cr Sonya Altschwager, Cr Clive Matthews

COUNCIL AND COMMITTEES

Elected Member Committee Representation



Pursuant to Section 41 (6) of the Local Government Act 1999, the Mayor is appointed as ex-officio to all committees established under Section 41 of the said Act.

MAYOR TREVOR NORTON

Council Committees and Working Groups

- Asset Management Committee
- Audit and Risk Committee (proxy)
- Australia Day Selection Panel
- Community Award Assessment Panel
- Sporting and Recreation Facilities Committee

Representative/delegate on External Committees or Working Groups

- Local Government Association of South Australia
- Local Government Finance Authority – AGM Council Representative
- Loxton Health Advisory Council (proxy)
- Murraylands & Riverland Local Government Association



DEPUTY MAYOR CR JODY FLAVEL

Council Committees and Working Groups

- Asset Management Committee (chair)
- Audit and Risk Committee
- Loxton Retirement Village Committee (chair)
- Sporting and Recreation Facilities Committee

COUNCIL AND COMMITTEES

Elected Member Committee Representation



CR SONYA ALTSCHWAGER

Council Committees and Working Groups

- Asset Management Committee
- Loxton Recreation Grounds Committee

Representative/delegate on External Committees or Working Groups

- Loxton High School Council
- Loxton Community Centre
- Loxton Neighbourhood Watch Committee
- Destination Riverland Board Member (regional representative)



CR KENT ANDREW

Council Committees and Working Groups

- Asset Management Committee
- Australia Day Selection Panel
- Waikerie Ramco Recreation Grounds Committee

Representative/delegate on External Committees or Working Groups

- Murray Darling Association Region 5 Committee (from December 2025)



CR CRAIG FERBER

Council Committees and Working Groups

- Asset Management Committee
- Audit and Risk Committee

Representative/delegate on External Committees or Working Groups

- Loxton Chamber of Commerce
- Loxton Health Advisory Council
- Loxton Christmas Lights Committee
- Murray Darling Association Region 5 Committee (until December 2025)

COUNCIL AND COMMITTEES

Elected Member Committee Representation



CR SONIA FOWLER

Council Committees and Working Groups

- Asset Management Committee
- Community Award Assessment Panel
- Waikerie Ramco Recreation Grounds Committee

Representative/delegate on External Committees or Working Groups

- Waikerie Historical Society
- Waikerie Health Advisory Council



CR MICHELLE HILL

Council Committees and Working Groups

- Asset Management Committee
- Australia Day Selection Panel
- Loxton North Recreation Grounds Committee
- Sporting and Recreation Facilities Committee

Representative/delegate on External Committees or Working Groups

- Riverland Biosecurity Alliance – Fruit Fly Working Committee
- Riverland Suicide Prevention Network



CR IAN LIGHT

Council Committees and Working Groups

- Asset Management Committee
- Australia Day Selection Panel
- Waikerie Ramco Recreation Grounds Committee

Representative/delegate on External Committees or Working Groups

- Riverland Suicide Prevention Network
- Waikerie Business Alliance
- Waikerie Neighbourhood Watch

COUNCIL AND COMMITTEES

Elected Member Committee Representation



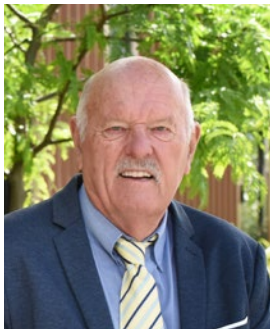
CR CLIVE MATTHEWS

Council Committees and Working Groups

- Asset Management Committee
- Australia Day Selection Panel
- Community Award Assessment Panel
- Riverland Regional Assessment Panel (deputy member until December 2026)
- Sporting and Recreation Facilities Committee (chair)
- Waikerie Ramco Recreation Grounds Committee

Representative/delegate on External Committees or Working Groups

- Murraylands and Riverland Local Government Association
- Waikerie High School



CR GARY PFEILER

Council Committees and Working Groups

- Asset Management Committee
- Loxton North Recreation Grounds Committee
- Riverland Regional Assessment Panel (until December 2026)
- Sporting and Recreation Facilities Committee

Representative/delegate on External Committees or Working Groups

- Murray Darling Association Region 5 Committee



CR MICHAEL VOWLES

Council Committees and Working Groups

- Asset Management Committee
- Loxton Retirement Village Committee
- Sporting and Recreation Facilities Committee

GOVERNANCE STATEMENT



DECISION MAKING STRUCTURE

Local Government Act 1999 - Section 41

Council believes strongly in open and accountable local government and has established community-based committees to offer advice and make recommendations under Section 41 of the Local Government Act.

Council is actively working towards structures that facilitate positive community engagement, not just in the form of consultation, but also assisting in the formation of plans and decision making. To date, the assistance of reference and advisory groups has assisted with this process.

Reports and minutes containing recommendations from Section 41 Committees listed below are included in the Council monthly meeting Agenda for consideration and adoption by Elected Members. Agendas and minutes of the committee meetings are also available on the Council website: lwdc.sa.gov.au

Council Officers have delegated authority to make certain decisions under the direction of Council whilst other decisions will be referred to Council. Delegations under various acts of legislation and policies of Council are noted within Council's delegations register.

Council website: lwdc.sa.gov.au

District Council of Loxton Waikerie - Delegation Register

SECTION 41 COMMITTEES

COMMITTEE	PURPOSE OF COMMITTEES
Asset Management	Review Council's asset portfolio to identify opportunities and develop policies to reduce the financial impact on Council's operating position and strengthen its financial sustainability. Investigate consistency in treatment across community groups and sporting organisations and their respective lease and license arrangements. Development and review of Community Land Management Plans.
Audit and Risk	Pursuant to Section 126 (1) of the Local Government Act 1999: A council must have an audit and risk committee. The functions of an audit and risk committee include, but are not limited to - providing independent assurance, advice, and oversight to Council on matters relating to accounting, financial management, internal controls, audit, legislative compliance, risk management, good governance and reporting practices; and, ensuring effective communication between the Council, Administration and External and Internal Auditors in accordance with the Act and other relevant legislation.
Loxton North Recreation Grounds	The Committee supports Council with the management and development of Loxton North Recreation Grounds, coordinates community projects, and acts as a liaison between the community and Council for ongoing administration and maintenance.

SECTION 41 COMMITTEES

Loxton Recreation Grounds	Assists Council with the management and development of recreation grounds and facilities within Loxton, offering recommendations for long-term strategy, coordinating community projects, and serving as a liaison between the community and Council for all recreational areas within the Loxton township and its 80 km speed zone.
Loxton Retirement Village	Management of the Loxton Retirement Village by providing services to meet the reasonable expectations of residents and their families; operate consistently with legislative requirements and promotion of the Village as a place of desirable community living.
Sporting and Recreation Facilities	Provides information, advice and recommendations to council in re-lation to the breadth of sports, recreation and facility matters throughout the community.
Waikerie Ramco Recreation Grounds Committee	Serves as a link between the community and Council for the man-agement and maintenance of the Waikerie Ramco Recreation Grounds and Cemeteries. It promotes community involvement and helps implement Council strategies and plans relevant to Waikerie and nearby areas.

Other Council Committees, Panels or Working Groups

COMMITTEE	PURPOSE OF COMMITTEES
Australia Day Selection Panel	To consider the nominations received and select the award winners for the Australia Day awards.
Riverland Building Fire Safety (Regional)	Responsible, under the Planning Development & Infrastructure Act 2016, for building fire safety matters.
Riverland Regional Assessment Panel	Pursuant to Section 84(1)(a) and Schedule 8, Clause 13(1)(a) of the Planning, Development and Infrastructure Act 2016. Responsible for, in accordance with the authority delegated to it by the Act, the assessment of all development applications that are referred to it by an Authorised Council Officer.
Community Award Program Assessment	To advise Council staff regarding assessment of applications/nominations for Community Awards.

Agendas and minutes of committees of Council are available on Council's website: lwdc.sa.gov.au

ALLOWANCES PAID

To Elected Members and Council Committee Members

Elected Members receive an allowance as provided for under the Local Government Act 1999 for discharging their formal duties, which is set by the Remuneration Tribunal and adjusted annually by formula prescribed by the regulations.

ELECTED MEMBERS ALLOWANCES AND BENEFITS	
Mayoral allowance	$68,274.38 *Plus a fully maintained vehicle with limited private use within South Australia*
Deputy Mayoral allowance	$26,913.35
Elected Member allowance	$17,068.60

ADDITIONAL ALLOWANCES PAYABLE	
Chair of standing committees allowance	$210 per meeting $1,264 maximum per annum
For those members (excluding the principal member) whose usual place of residence is at least 30km but less than 50 kms from the principal office. One Member	$508 per annum
For those members (excluding the principal member) whose usual place of residence is located at least 50km but less than 75kms from that Council's principal office. Two Members	$867 per annum
For those members (excluding the principal member) whose usual place of residence is located at least 75km but less than 100kms from that Council's principal office. Three Members	$1,300 per annum
Independent Chair of the Audit and Risk Committee **Independent members (two) sitting fee**	$1,200.00 per meeting $500 per meeting
Riverland Regional Assessment Panel *Note: Shared across the three Councils* 1 January 2025 - 31 December 2025 - DCLW Elected Member 1 January 2026 - 30 June 2026 - RPC Elected Member	Independent presiding member sitting fee: $750.00 Independent member (three) sitting fee: $500 Council representative (one), appointed on a rotational basis across the Councils: $350.00

GIFTS TO ELECTED MEMBERS

There were no gifts provided to Elected Members exceeding $50 during the 2025-26 financial year.

TRAINING, SEMINARS AND CONFERENCES

Training and Development for Elected Members

NAME	DATE	DETAILS
Mayor Trevor Norton (Mayor)	24 July 2025	Mayor and CEO Forum
	20 Nov 2025	Local Government Association Conference and Annual General Meeting
	22-24 June 2026	Australian Local Government Association (ALGA) National General Assembly Canberra
Cr Jody Flavel (Deputy Mayor)	22-24 June 2026	Australian Local Government Association (ALGA) National General Assembly Canberra
Cr Kent Andrew	29 Sep - 2 Oct 2025	Murray Darling Basin Authority Conference and AGM

The following Elected Members did not attend training, seminars or conferences in the 2025-26 period:

- Cr Sonya Altschwager
- Cr Craig Ferber
- Cr Sonia Fowler
- Cr Michelle Hill
- Cr Ian Light
- Cr Clive Matthews
- Cr Gary Pfeiler
- Cr Michael Vowles

Interstate and International Travel - Elected Members

In addition to reporting on attendance at training and seminars and conferences, Council must also include an overview of interstate travel expenses for Elected Members during 2025-26, included below:

TRAINING AND DEVELOPMENT ACTIVITY	DATE	ELECTED MEMBERS	TOTAL COSTS
National General Assembly - Canberra	22-24 June 2026	2	$8,314
Murray Darling Basin Authority	29 Sep - 2 Oct 2025	1	$1,715

MEETINGS

Attendance at Council Meetings

Council Meetings are held on the third Wednesday of each month commencing at 9:00am. Council meetings alternate between Loxton and Waikerie.

Meetings in Loxton are held at The Precinct and meetings in Waikerie were held at the Waikerie Riverfront Community Hub. The public are welcome to attend all Council meetings.

Council agendas are available from the Council offices, website and a copy is provided at the Council Meeting for public viewing.

Elected Members also sit on committees of Council and within the community, they are noted within the Annual Report - Elected Member Committee Representation.

COUNCIL MEETING ATTENDANCE SCHEDULE

Elected Members	Ordinary Council Meetings	Special Council Meetings
T Norton (Mayor)	12	2
Cr J Flavel (Deputy Mayor)	11	2
Cr S Altschwager	12	2
Cr K Andrew	12	1
Cr C Ferber	11	2
Cr S Fowler	11	1
Cr M Hill	11	2
Cr I Light	11	1
Cr C Matthews	10	1
Cr G Pfeiler	11	1
Cr M Vowles	12	1
Total Meetings Held	**12**	**2**

MEMBER BEHAVIOUR

During the 2025-26 financial year, there were no contraventions of section 75G (Health and Safety Duties) and 75F (Council Behavioural Support Policies) and therefore no costs were incurred by Council relating to these sections.

No complaints were received alleging failure to comply with sections 75E (Behavioural Standards) and there were no referrals of such complaints to the Behavioural Standards Panel.

DELEGATION REGISTER

Local Government Act 1999

Councils have a range of powers and functions to perform which are conferred under a number of different Acts of Parliament.

Section 44 of the Local Government Act 1999 allows a Council to delegate many of its decision making powers and functions under these Acts.

The primary purpose of delegating powers and functions is to facilitate an efficient and effective organisation by allowing decisions to be made by the staff who carry out day to day operations. The delegations register is available to be viewed on the Council's website.

POLICIES

Policies, codes of practice and codes of conduct are fundamental components of Council's good governance framework.

Council uses them to:

- set direction
- guide decision making by the elected Council and administration; and
- inform the public about how Council will normally act.

Policies and codes are reviewed, as required either by legislation or the direction of Council, firstly by the Policy Review Committee of Council and then referred to Council for consideration. The Policy Review Committee was dissolved in November 2019 and Policies and Codes were referred directly to Council.

Giving effect to policy direction is then the responsibility of the Chief Executive Officer and administration, this involves setting clear and detailed procedures to be followed by staff.

In addition to mandatory registers and codes, Council has a number of policies which can be viewed on Council's website.

All policies of Council are available for inspection at the Council offices in Loxton or Waikerie during business hours at no charge. Copies of the policies are also available from Council's website or postal copies may be obtained from the Council offices free of charge

COUNCIL ELECTIONS

The Local Government (Elections) Act 1999 provides for periodic Local Government elections to be held in November every four years.

The next local government election has been postponed and is scheduled be held in April 2027.

CORPORATE STATEMENT



ABP IMPLEMENTATION

Council's performance against the Annual Business Plan (ABP) adopted for 2025-26 is outlined below. Progress against each project has been categorised according to the relevant objective of Council's Community Strategic Plan, providing an overview of how Council's activities and initiatives have contributed to its strategic priorities throughout the year.

CAPITAL WORKS PROGRAM

OUR INFRASTRUCTURE - Providing the infrastructure the community needs now and into the future.

Flood Recovery Projects - Deliver restoration projects in Paisley, Holder, Waikerie and Loxton (post and rail replacement, campgrounds, shelters, boat ramps, bank stabilisation, street furniture & walking trails).	50% Complete
Roads (Resheet) - Undertake road resheeting works in line with Council's approved program.	Completed
Roads (Resealing) - Re-sheeting as per Council approved work program.	Completed
Edwin Lane (Loxton) - Base preparation and sealing of laneway to prevent erosion during rainfall events.	80% Complete
Plant Replacement - Replace various plant and fleet items in line with operational requirements.	90% Complete
Loxton Wastewater Treatment Plant Upgrade Project - Implement wastewater treatment systems to allow unrestricted reuse and reduce flooding near showgrounds and sports fields. Staged over 2025-26 and 2026-27.	10% Complete
Waikerie Wastewater Treatment Plant Upgrade Project - Increase wastewater capacity to support an additional 628 domestic connections. Staged over 2025-26 and 2026-27.	10% Complete
LX18 CWMS Chamber Upgrade - Upgrade to a larger effluent chamber at LX18 to increase storage and allow for future area growth.	Carry Forward
LX4 CWMS Chamber Upgrade - Replace lid and install non-return valve at LX4 wastewater chamber	Completed
LX1 CWMS Chamber Upgrade - Replace lid and install non-return valve at LX1 wastewater chamber.	Completed
LX16 CWMS Chamber Upgrade - Replace lid and install non-return valve at LX16 wastewater chamber.	Completed
Ramco Road Effluent Upgrade - Install ventilation stack and upgrade the syphon break at Ramco Road for improved system performance.	Carry Forward
Loxton Retirement Village Unit Refurbishment - Continue general and changeover refurbishment of Loxton Retirement Village units.	60% Complete
Footpaths and Kerbing (Loxton and Waikerie) - Deliver footpath projects as outlined in the Council's approved work program.	Completed
Loxton Shared Path - Construct off-road shared use path in the Loxton township. Staged over 2025-26 and 2026-27.	50% Complete
Waikerie Shared Path - Construct off-road shared use path in Waikerie and Ramco townships. Staged over 2025-26 and 2026-27.	50% Complete

ABP IMPLEMENTATION

CAPITAL WORKS PROGRAM

OUR INFRASTRUCTURE - Providing the infrastructure the community needs now and into the future.

Woodleigh Childcare Centre Paving and Footpath - Install new kerbing and paved footpath along Coral Street and Kokoda Terrace.	Carry Forward
Luther Road Kerbing and Footpath - Construct new kerbing and footpath along Luther Road for the proposed subdivision.	Completed
Pram Ramps - Continue pram ramp installations across the district to improve accessibility.	Completed
Beautification of the Waikerie Town Entrances (Stage 1) - Enhance Waikerie's town entrance through landscaping and visual upgrades.	10% Complete
Loxton Riverfront Shelters - Install two shelters with BBQs and seating at the Loxton Riverfront - Snake Island and Aquatic Club area.	Completed
Waikerie Institute (Stage 2) - Enhancing functionality of the Waikerie Institute by continuing improvements to effluent disposal, water supply, kitchen facilities, and upgrades to the staging area.	35% Complete
Playground Equipment Replacement + Installation - Ongoing program to replace ageing playground equipment in Loxton, Waikerie, and surrounding areas.	Completed
Loxton North Sporting Precinct Shelter - Installation of a new shelter near the playground for spectators and events.	Carry Forward
Loxton Lions Park Post Replacement - Replace existing chain fence and steel bollards with new bollards for safety and appearance.	Completed
Moorook Kingston Curved Shelters - Replace two shelters and pave underneath three shelters at Moorook.	Completed
Crush Terrace + Civic Avenue Beautification - Implement beautification works at Crush Terrace and Civic Avenue.	Completed
Promnitz Garden Wall Restoration (Waikerie) - Undertake restoration of the stone wall at Promnitz Garden.	Completed
Moorook Riverfront Irrigation - Install irrigation and undertake general beautification works on the Moorook Riverfront across from the Moorook Club.	Completed
Loxton Depot Detailed Designs - Develop a proposal for a new or relocated infrastructure Services depot in Loxton.	Carry Forward
Loxton Waste Transfer Station Fencing - Replace 315m of fence at the Transfer Station due to tree removal and public access concerns.	Completed

ABP IMPLEMENTATION

CAPITAL WORKS PROGRAM

OUR COMMUNITY - Actively enhancing the quality of life of our communities by encouraging health, wellbeing and safety.

Loxton Oval #2/Skatepark Toilet - Install a surplus toilet unit to upgrade existing facilities at the Loxton Oval #2/Skatepark.	Completed
CBD Electronic Signage (Loxton & Waikerie) - Install electronic signage in Loxton and Waikerie to replace current banner system and promote Council and community events.	50% Complete
Wireless Speakers for East Terrace - Replacement and upgrade of existing speaker system in East Terrace.	30% Complete
Waikerie Cliff Top Walk Toilet - Collaborative project with Rotary Club of Waikerie to install a fully accessible unisex toilet facility along the Waikerie Cliff Top Walk, enhancing inclusivity and convenience for all visitors.	Completed
Automated External Defibrillator Maintenance - Allocate ongoing budget to meet legislative AED requirements in all public access buildings, including pad and battery replacement.	Not Complete

CORPORATE SERVICES - Council services that support the governance of the Council and its efficient operation.

Capital Items to Reduce Operating Expenditure - Continue installation of solar panels, batteries, and automated irrigation to reduce energy costs and improve efficiency.	Carry Forward
IT Upgrades - Upgrade Council servers, hardware, and IT assets as required.	Completed
Authority Projects - Continue development and enhancement of Council's corporate software systems.	95% Complete

ABP IMPLEMENTATION

STRATEGIC PROJECTS

OUR INFRASTRUCTURE - Providing the infrastructure the community needs now and into the future.	
Stormwater Management Plans - Progress development of Stormwater Management Plans for Loxton and Waikerie, with funding allocated across 2024-25 and 2025-26	80% Complete
Playground Asset Management Plan - Engage consultant to develop an asset management plan for playgrounds, identifying equipment lifecycle and future capital needs.	Completed
Waste Management Officer - Continue support for the Waste Management Officer role across the MRLGA region.	Completed
Designs for Waikerie Top Roundabout Beautification - Develop landscaping and beautification designs for the top roundabout in line with Waikerie town entrance enhancements.	Completed
Moorook Riverfront Playground Fencing - Remove existing shrubs and install a safety fence between the road and playground in Moorook to enhance child safety.	Completed
OUR ENVIRONMENT - Responsibly managing our build and natural environment.	
Housing Support Program - Strengthen council planning capabilities to accelerate housing development in the region.	Carry Forward
Food Safety Inspection and Training - Engage contractor to inspect Category 1 food premises to ensure compliance with legislative requirements and food safety standards.	Completed
Food Safety Requirements Assistance - Support local clubs in achieving certified food safety supervisor status to promote high standards of food hygiene across the district.	Completed
OUR COMMUNITY - Actively enhancing the quality of life of our communities by encouraging health, wellbeing and safety.	
Arts and Cultural Facilitator and Programming - Delivery of arts and cultural programming through the Arts and Culture Officer.	Completed
Connected and Active Communities Officer - Connected and Active Communities Officer and Project Support.	Completed
Event Support and Programming - Event planning and coordination for the Connected & Active Communities project, to enhance local engagement through recreational activities and promoting healthier lifestyles.	Not Complete
Main Street Pianos Project - Install public pianos in Loxton and Waikerie main streets to support cultural engagement and join the global street piano initiative.	Not Complete

STRATEGIC MANAGEMENT PLANS

The Local Government Act 1999 requires Council to develop a suite of strategic management plans that enable the delivery of council services and projects, and provide long-term thinking and direction.

The Council's strategic planning process is a comprehensive framework designed to guide its actions and priorities over various time frames, ensuring a holistic and forward-thinking approach to community development.

Council's Strategic Management Plans comprise the Community Strategic Plan, Long Term Financial Plan, Asset Management Plan, Growth Strategy, and the Corporate Plan.

COMMUNITY STRATEGIC PLAN

10 Years



2025-26

Council's capital works program and strategic projects were developed in alignment with the four Strategic Objectives of the Community Strategic Plan. Progress against these objectives is outlined in the Annual Business Plan Implementation section of this report.

2026-27

The 2026-27 Annual Business Plan has again been developed with the Community Strategic Plan's four Strategic Objectives providing strategic direction. The Community Strategic Plan will be reviewed following the next Council Election and commencement of the new Council term. With the election delayed until April 2027, this review is expected to commence during 2027 or thereafter.

GROWTH STRATEGY

30 Years



2025-26

Several growth areas identified in the Loxton Waikerie Growth Strategy were recognised in the State Government's Murray Mallee Regional Plan, published in January 2026. The Plan includes actions for Council to undertake Code Amendments to rezone land in Loxton for Strategic Employment and Rural Living purposes. Council also lodged a land division application for residential development within Growth Area 2 and continues to progress infrastructure planning and liaise with landowners and developers to support identified growth opportunities.

2026-27

Council will look to progress the Code Amendment for Rural Living purposes in accordance with the implementation plan for the Regional Plan. Council will also continue to support growth opportunities identified in the Growth Strategy, including community initiatives that align with current and projected zoning policies across the Council area. Engagement with landowners and developers will continue to encourage appropriate development and support the region's future growth.

STRATEGIC MANAGEMENT PLANS

ASSET MANAGEMENT PLAN (AMP)

10 Years



2025-26

The AMP was reviewed in conjunction with the Long-Term Financial Plan and considered by the Audit and Risk Section 41 Committee. Public consultation on the draft 2026-2035 Plan was undertaken from 3-24 February 2026, with no submissions received. The final Plan was endorsed on 27 February 2026.

2026-27

The Plan will be reviewed in conjunction with budget and Annual Business Plan preparation and the review of other strategic management plans. Actions and data from the Stormwater Management Plan will also be incorporated as that work progresses.

LONG TERM FINANCIAL PLAN

10 Years



2025-26

The LTFP was reviewed and updated in conjunction with the Asset Management Plan in early 2026, with a further review in May to align with the Annual Business Plan and incorporate updated road condition data. Public consultation was undertaken from 13 May to 3 June 2026, with no submissions received. The final LTFP was endorsed by Council on 17 June 2026.

2026-27

The LTFP will undergo its annual cyclical review in conjunction with the preparation of the Annual Business Plan and budget. The review will consider updated financial forecasts, asset management information and other relevant changes to Council's long-term financial position. The updated LTFP will be presented to Council for consideration and endorsement following the review process.

CORPORATE PLAN

3-5 Years



2025-26

Key actions progressed during 2025-26 included investment in solar panels, batteries and automated irrigation to reduce operating costs and improve efficiency (partially completed); upgrades to servers, hardware and IT assets; and continued development of Council's corporate software systems.

2026-27

Council will continue to prioritise Corporate Plan actions, with staff monitoring progress and using completed and outstanding actions to inform future budget considerations. The planned review has been deferred following the postponement of local government elections from November 2026 to April 2027 and will be undertaken in line with strategic management plan requirements following the election of the new Council.

COUNCIL FINANCIAL PERFORMANCE

During the year, Council remained committed to financial prudence and responsibility, focusing on minimising the financial burden of rates while continuing to provide core services to our residents and executing our annual business plan projects.

Council's average rate increase was 2.5% compared with a Consumer Price Index of 2.2%

Council reported an operating surplus of $3.382 million. This result is $3.374 million more than Council's adopted budget surplus of $8k.

Council routinely focuses on the underlying operating result, which removes the impact of significant one-off items and accounting adjustments from the reported result. The underlying result provides a better indication of Council's operational performance during the year.

Two significant items have influenced Council's operating result for 2025-26.

The first is the receipt of a $2.177 million prepayment of the 2026-27 Federal Assistance Grant. As the grant is untied, accounting standards require the funding to be recognised as income in the year it is received.

The second item relates to a change in the accounting treatment of interest-free loans, resulting in the reversal of $576,000 previously recognised through the unwinding of present value discounts in prior financial years.

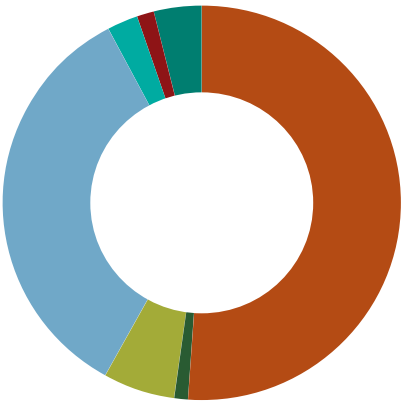
After adjusting for these items, Council's underlying operating surplus is $629,000.

The following information highlights key aspects of the full Financial Statements contained in the Annual Report:

- attracted an additional $3.322m in grant funding for new and upgraded to Council infrastructure
- $31.545m in operating revenue.
- $28.163m operating expenditure

FUNCTIONS & ACTIVITIES

INCOME	$'000	%
Rates	16,169	51.26
Statutory Charges	337	1.07
User Charges	1,861	5.9
Grants, Subsidies and Contributions	10,773	34.15
Investment Income	803	2.55
Reimbursements	421	1.33
Other Income	1,181	3.74
Total Income	31,545	100



EXPENSES	$'000	%
Employee Costs	6,809	24.18
Finance Costs	60	0.21
Materials, Contracts and Other	11,833	42.02
Depreciation, Amortisation and Impairment	9,461	33.59
Total Expenses	28,163	100



COUNCIL FINANCIAL PERFORMANCE

Council is required to report on defined Key Performance Indicators (KPI) which measures the impact of the Council's financial performance and position on its long-term sustainability. Council's Long-Term Financial Plan establishes the target for the particular year, combined with target ranges adopted by Council.

KEY PERFORMANCE INDICATOR	YEAR	RESULT SURPLUS/ STATUS
OPERATING SURPLUS The operating result shows the financial performance of Council by looking at total income less expenses.	2025-26 Adopted Budget	$8,000
	2025-26 Long Term Financial Management Plan Target	$246,000
	2025-26 Financial Result	$3,382,000
	2025-26 Adjusted Result	$629,000
OPERATING SURPLUS RATIO The Operating Surplus Ratio is the operating surplus/(deficit) expressed as a percentage of general and other rates.	2025-26 Adopted Budget	0.03%
	2025-26 Long Term Financial Management Plan Target	1.55%
	2025-26 Financial Result	10.7%
	2025-26 Adjusted Result	2%
	Council's target is to achieve, on average over time, an operating surplus ratio of 0-2%.	
NET FINANCIAL LIABILITIES	2025-26 Adopted Budget	57%
	2025-26 Long Term Financial Management Plan Target	54%
	2025-26 Financial Result	20%
	The Council's and the LGA target is to be greater than zero and less than 100% of total operating revenue.	
ASSET SUSTAINABILITY RATIO (ASSET MANAGEMENT PERFORMANCE) Net asset renewal expenditure is defined as net capital expenditures on the renewal and replacement of existing assets and excludes new capital expenditure on the acquisition of additional assets. This ratio indicates whether the Council is renewing or replacing existing assets at the rate of consumption.	2025-26 Adopted Budget	190%
	2025-26 Long Term Financial Management Plan Target	95%
	2025-26 Financial Result	117%
	A long-term average ratio of 100% would indicate that Council is investing adequately in maintaining its asset base. The annual target is between 90–110%.	

RATING AND VALUATION SUMMARY

	RATING COMPONENT	2024-25	2025-26
1	**FIXED CHARGE**	$380	$390
	Amount Total Collection	$2,692,300	$2,769,390
	% of Total Rates	22.3%	22.3%
2	**DIFFERENTIAL RATES**		
	1. In Town	$2,817,215	$2,874,921
	2. Out of Town	$6,334,406	$6,488,957
3	**VALUATION**		
	Rateable Land	$3,328,637,757	$3,538,736,643
	Non Rateable Land	$72,369,043	$81,428,017
	All Land	$3,401,006,800	$3,620,164,660
4	**SEPARATE RATE**		
	Catchment Board Contribution	n/a	n/a
	Catchment/NRM Levy	$550,799	$540,317

	VALUATION COMPARISON	2024-25			2025-26		
		PROPERTIES	ASSESSED VALUE ($)	% INCREASE	PROPERTIES	ASSESSED VALUE ($)	% INCREASE
1	**Residential**	4,739	1,636,065,245	15.52	4,766	1,792,513,464	8.73
2	**Commercial**	374	124,523,438	13.24	366	131,128,603	5.04
3	**Industry**	97	45,259,593	9.57	97	51,666,154	12.40
4	**Primary Production**	2,160	1,428,102,773	4.33	2,161	1,463,628,222	2.43
5	**Vacant Land**	599	71,301,000	8.49	594	74,708,600	4.56
6	**Other**	243	23,385,708	16.61	246	25,091,600	6.80
	TOTALS	**8,212**	**3,328,637,757**	**10.41**	**8,230**	**3,538,736,643**	**5.94**

HUMAN RESOURCE MANAGEMENT

The District Council of Loxton Waikerie is committed to a policy of equal opportunity in employment. The Council accepts that it has a responsibility to create an environment free from discrimination, and to ensure that the principle of merit operates unhindered by regard to irrelevant criteria.

Allowances Paid to Executive Staff

EXECUTIVE STAFF	SALARY RANGE
CHIEF EXECUTIVE OFFICER (CEO) (1 Male)	Band 7 $235,040 to $270,504
SENIOR MANAGEMENT TEAM (2 Female, 2 Male) • Director Infrastructure Services • Director Commercial & Community Services • Manager Environmental Services • Chief Finance Officer	Range $151,523 - $169,073
PROJECT MANAGER (1 Male)	$152,635

Each member of the Senior Management Team's salary package includes the superannuation guarantee and the provision for a motor vehicle for unrestricted private use.

Benefits available to the senior management team may include the reimbursement of telephone expenses and the payment of memberships to professional bodies. No additional bonuses are payable.

Interstate and International Travel - Employees

Council is committed to assisting staff to achieve their potential within the organisation by providing training opportunities to increase skills and knowledge relevant to their roles and consistent with the core values of Council.

Requests to attend courses and conferences must be submitted in accordance with Council policy.

Below are the interstate travel expenses for Council employees in 2025-26:

TRAINING AND DEVELOPMENT ACTIVITY	DATE	EMPLOYEES	TOTAL COSTS
Australian Rural Leadership Foundation - Impact Leadership Program in Mildura	22/06/2026	1	Scholarship
Tech in Gov Conference in Canberra	12/08/2025	1	$1,485

HUMAN RESOURCE MANAGEMENT

Award and Enterprise Agreements

The Australian Workers Union Enterprise Bargaining Agreement No.14 was approved by the South Australian Employment Tribunal on 24 February 2026 and is in place until 30 June 2028.

The Australian Services Union Enterprise Bargaining Agreement No.15 was in place until the 30 June 2026. Negotiations commenced in March 2026 is awaiting final approval from the Commissioner at the South Australian Employment Tribunal.

These agreements vary the wage and conditions of the Local Government Employees Award and the South Australian Municipal Salaried Officers Award to be organisation specific.

Employee Matters

On 30 June 2026, Council employed 95 staff equalling 83.05 Full Time Equivalent (FTE) positions. This includes the Connected & Active Communities Project Officer role which is a grant funded position shared across the 3 Riverland Councils, and 1 employee who commenced leave to retirement plans.

At the end of the financial year there was one vacancy.

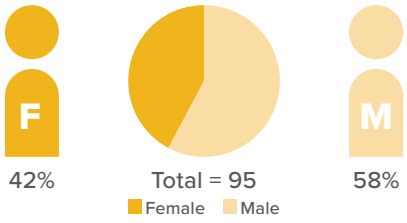
The total number of new employees engaged in 2025-26 was 11, which included vacancies carried over from 2024-25.

The total number of employees that left Council in 2025-26 was 9, which included 3 staff who have retired from employment.

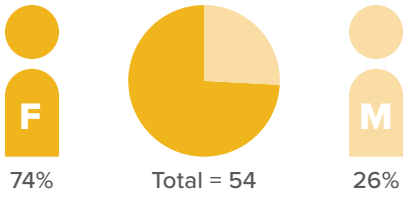
On behalf of the Council and the community, we wish them all the very best for the future.

EMPLOYEE DEMOGRAPHICS

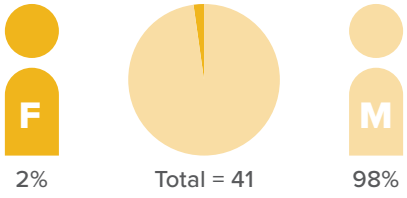
Total Workforce



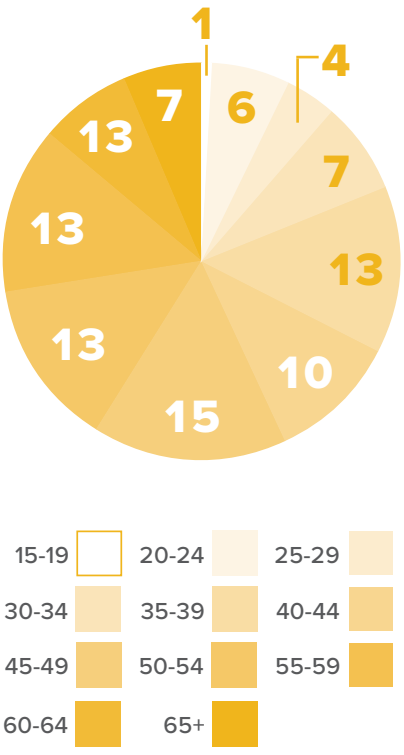
Indoor (SAMSOA)



Outdoor (LGE) Workforce



Age Profile



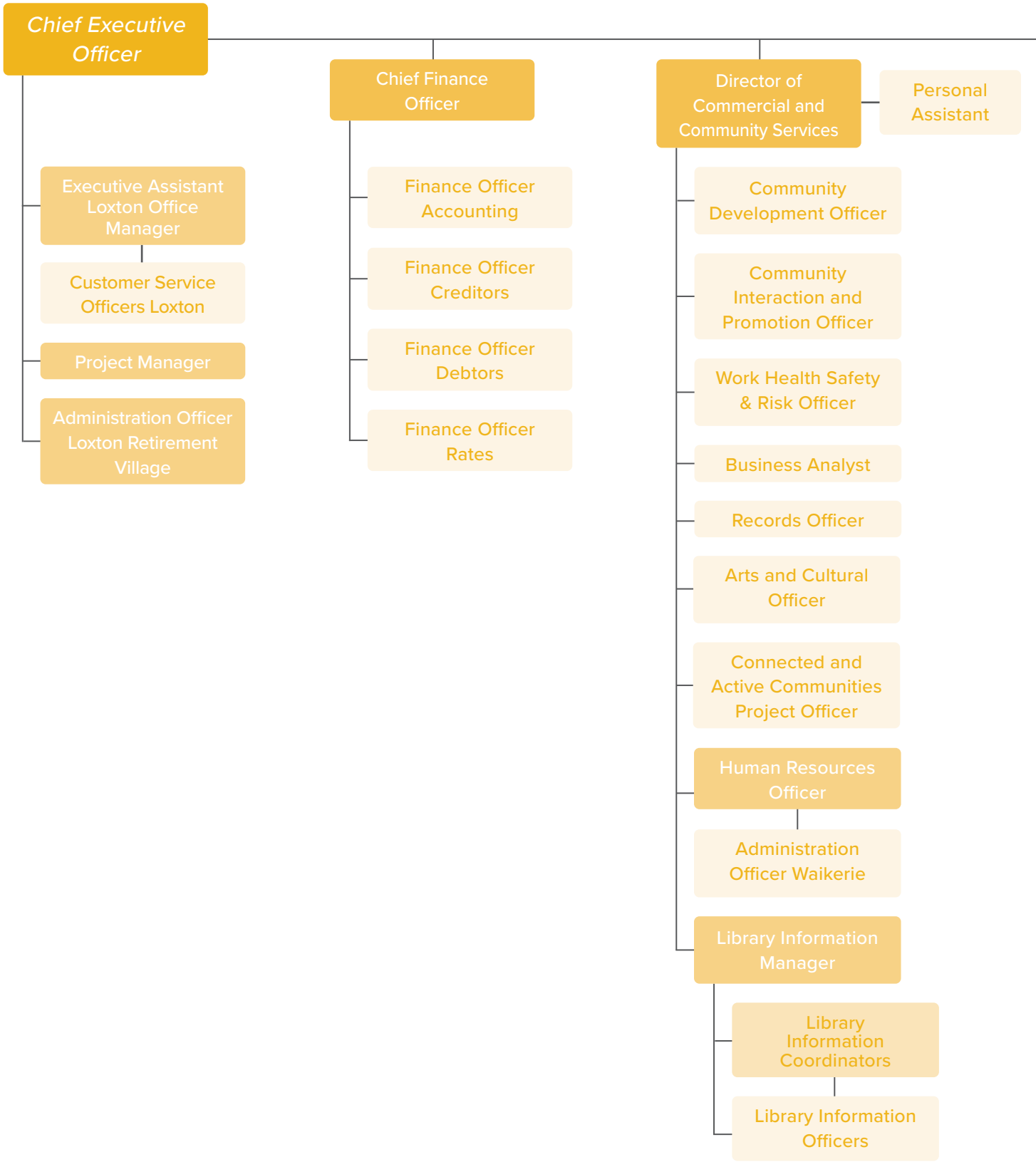
Gifts to Employees

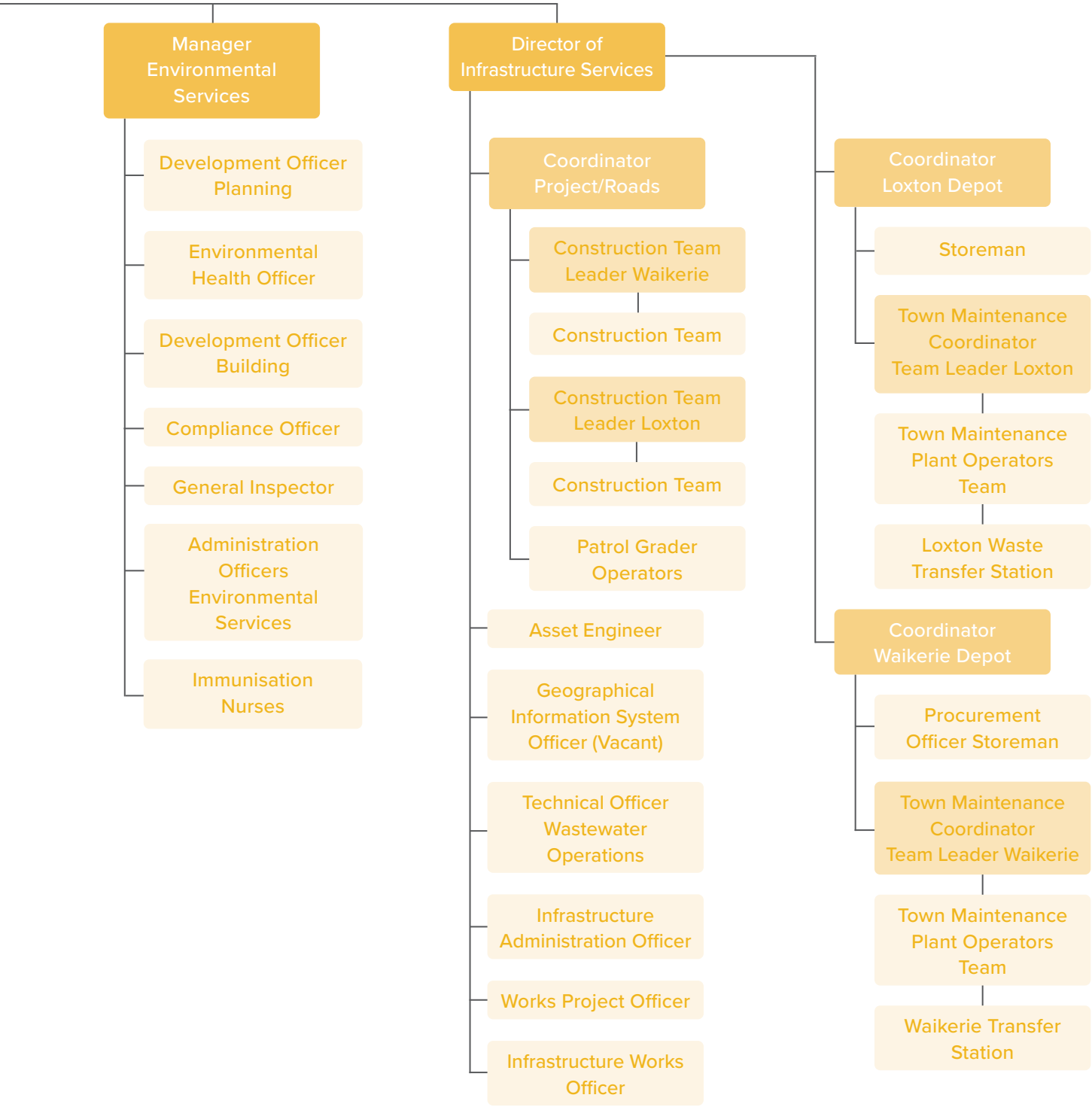
The following gifts to employees (valued at over $50) were funded by the Council during the 2025-26 financial year:

GIFTS FUNDED BY COUNCIL	EMPLOYEES	TOTAL COST
Recognition of service upon resignation	3	$870

STAFF ORGANISATIONAL CHART

As at 30 June 2026




Manager Environmental Services
Development Officer Planning
Environmental Health Officer
Development Officer Building
Compliance Officer
General Inspector
Administration Officers Environmental Services
Immunisation Nurses
Director of Infrastructure Services
Coordinator Project/Roads
Construction Team Leader Waikerie
Construction Team
Construction Team Leader Loxton
Construction Team
Patrol Grader Operators
Asset Engineer
Geographical Information System Officer (Vacant)
Technical Officer Wastewater Operations
Infrastructure Administration Officer
Works Project Officer
Infrastructure Works Officer
Coordinator Loxton Depot
Storeman
Town Maintenance Coordinator Team Leader Loxton
Town Maintenance Plant Operators Team
Loxton Waste Transfer Station
Coordinator Waikerie Depot
Procurement Officer Storeman
Town Maintenance Coordinator Team Leader Waikerie
Town Maintenance Plant Operators Team
Waikerie Transfer Station

RISK, WORK HEALTH AND SAFETY

Council is committed to providing a safe and healthy workplace for employees, contractors, volunteers and visitors, supported by a positive and proactive safety culture.

As a self-insured employer, Council's Work Health and Safety (WHS) and injury management systems align with the ReturnToWorkSA Performance Standards for Self-Insurers (PSSI) and form an integral part of Council's operational and strategic planning.

Throughout 2025-26, Council focused on strengthening its WHS systems and improving the way workplace risks are identified, managed and monitored. Key priorities included continued implementation and review of the LG Safe WHS Management System, strengthening contractor management arrangements, undertaking workplace inspections and audits, reviewing high-risk work activities and further developing Council's operational and strategic risk management processes.

Council worked collaboratively with the Local Government Regional Safety Advisor, neighbouring councils and the Local Government Workers Compensation Scheme to share knowledge, participate in improvement initiatives and strengthen WHS practices across the organisation.

2025-26 AT A GLANCE

- Workplace incidents reduced by 43% compared with 2024-25.
- Commenced implementation of Council's Psychosocial Support Program.
- Completed the review, training and testing of Council's Business Continuity Plan.
- Progressed implementation and review of the LG Safe WHS Management System.
- Strengthened contractor engagement, documentation and monitoring arrangements.
- Undertook regular workplace inspections and audits across Council operations.
- Participated in Local Government Workers Compensation Scheme health, wellbeing and improvement initiatives.
- Reviewed and maintained WHS documentation, registers and hazard management processes.
- Reviewed procurement processes to strengthen consideration of WHS requirements when engaging contractors and purchasing goods and services.
- Further developed and reviewed Council's Operational and Strategic Risk Registers.
- Reviewed employee training requirements and role-specific competencies.

Council monitors incident, injury, hazard, inspection and audit information to identify trends and areas requiring further attention. Hazard and near-miss reporting is actively encouraged, recognising that early identification of workplace risks provides an opportunity to implement controls before an injury or incident occurs.

EMPLOYEE HEALTH AND WELLBEING

Employee health and wellbeing remained an important part of Council's preventative approach to workplace health and safety during 2025-26.

Through Council's participation in the Local Government Workers Compensation Scheme's Health and Wellbeing Program, delivered in partnership with Corporate Health Group, employees had access to a range of preventative health initiatives. These included comprehensive health assessments and skin cancer screening, with 80% of employees participating across the programs.

Seasonal influenza vaccinations were again made available to employees. Vaccinations relevant to particular work activities, including Hepatitis A and B, were also made available to eligible employees.

Council's Employee Assistance Program provided employees and their immediate family members with access to confidential professional support and counselling when required.

Council also commenced implementation of a Psychosocial Support Program during the year, supporting the identification and management of psychosocial hazards and promoting employee wellbeing.

RISK, WORK HEALTH AND SAFETY

TRAINING

Council invested in the skills, knowledge and capability of its workforce throughout 2025-26

All new employees undertake structured corporate and WHS inductions to ensure they understand their responsibilities, Council's safety expectations and the systems available for reporting and managing workplace risks.

Training was provided according to operational and legislative requirements and included first aid and mental health first aid, nationally harmonised Workzone Traffic Management training, risk management, Business Continuity training for managers, incident investigation, chemical safety, plant and equipment operation and other role-specific competencies. A number of Depot employees also completed nationally recognised Certificate III qualifications in Rural Operations.

Additional focus was placed on building the WHS capability of employees responsible for supervising work, managing contractors and overseeing higher risk activities. This included further education and support relating to construction work requirements and the responsibilities of employees involved in planning and supervising these activities.

INJURY MANAGEMENT AND RETURN TO WORK

Council supports employees who experience a workplace injury or illness, with a focus on achieving safe and sustainable return to work outcomes.

Council's approach includes early intervention, rehabilitation and return to work support, with individual matters managed in consultation with employees and treating practitioners and in accordance with ReturnToWorkSA requirements.

The WHS and Injury Management Plan provides a framework for continuous improvement, establishing priorities and measurable objectives to support Council's WHS and injury management performance.

CONTRACTOR MANAGEMENT

Contractor management was a key area of focus during 2025-26, with Council strengthening the consistency of contractor engagement, induction and monitoring processes.

Improvements focused on ensuring WHS requirements are considered from the commencement of a project, with contractor documentation and monitoring based on the level of risk associated with the work.

This included clearer requirements for contractor documentation, site-specific risk controls, Safe Work Method Statements for high-risk construction work, licences and competencies, site inductions and ongoing contractor monitoring.

Council also reviewed higher risk work activities to ensure appropriate risk assessments, safe work documentation and controls were in place to protect employees, contractors and members of the community.

Together, these improvements strengthened WHS assurance and clarified the responsibilities of employees who engage and manage contractors.

BUSINESS CONTINUITY MANAGEMENT

Council completed a comprehensive review of its Business Continuity Plan in October 2025 to ensure it remained current, effective and aligned with critical service delivery requirements.

The review included updating roles, service priorities and recovery arrangements to strengthen Council's preparedness and ability to maintain essential services during significant disruptions.

Following the review, relevant employees undertook Business Continuity training and participated in a simulated incident exercise to test the effectiveness of the Plan and Council's response arrangements.

The exercise tested roles, communication and recovery processes in a practical environment and identified opportunities for further improvement. This work strengthened Council's organisational resilience and preparedness to continue providing critical services to the community during emergency or disruptive events.

INFRASTRUCTURE STATEMENT



ROAD CONSTRUCTION AND MAINTENANCE

Council has a total road network of 2,345km to maintain. This includes 1,880km of unsealed roads and 465km of sealed roads.

RE-SHEETING

Each financial year, Council identifies priority roads for resheeting in accordance with its Asset Management Plan. Resheeting involves replacing the crushed rock material that has been gradually lost over time through traffic and weather, helping to maintain the condition, safety and serviceability of Council's unsealed road network.

During 2025-26, Council completed resheeting works on West Boundary Road, Lowbank Road, Lagoon Road, Schober Road, Brown Road, Arndt Road, Todd Road, Fettke Road, Loffler Road, Eustice Road, Netherleigh Road and Mindarie Road.



ROAD SEALING

Council resealed a number of roads throughout the district consistent with Council's 20 year construction and maintenance program from the Roads Infrastructure Asset Management Plan.

- Annells Street
- Armstrong Avenue
- Ballantine Road
- Coral Street
- Dearman Road
- Dowd Place
- Edwards Crescent
- Fourth Street
- Francis Street
- Frank Petch Crescent
- French Road
- Hall Crescent
- Henderson Street
- Henry Street
- Huppatz Place
- Kroeger Place
- Leatrice Pfitzner Crescent
- Nalara Avenue
- Owen Street
- Peter Jackson Crescent
- Playford Road
- Quirke Street
- Railway Terrace (Loxton)
- Rex Andrew Road
- Ross Street
- Rotary Drive
- Sophie Edington Drive
- Stanley Street
- Strangman Road
- Virgo Road
- White Street carpark
- William Street
- Winn Circuit
- Wuttke Road

LOXTON DRIVE AND WACHTEL ROAD

The Wachtel Road and Loxton Drive Upgrade is an important investment in the District's road network, improving safety, capacity and reliability for local residents, freight operators and the wider community.

The upgrade was required to address the condition and capacity of the existing road and to better accommodate the increasing number of heavy vehicles and larger vehicle movements using this important route. Improving the road also strengthens a key connection for the local community and freight network, providing a more reliable route during periods when other roads may be affected by flooding.

The $1.445 million project is supported by $964,000 in funding through the Special Local Roads Program (SLRP). Works include widening and upgrading the road, improving shoulders, resealing, line marking and intersection improvements.

Construction has progressed well, with approximately 80% of the Loxton Drive works completed. While the project has experienced some delays associated with the relocation of power infrastructure, works are continuing and the project is scheduled for completion in the second quarter of the 2026-27 financial year.

Once complete, the upgraded route will provide a safer, stronger and more reliable road connection, supporting the community, local businesses and freight movements for years to come.

ROAD CONSTRUCTION AND MAINTENANCE

KOKODA TERRACE UPGRADES

The Kokoda Terrace Roundabout Upgrade is an important investment in the safety and future capacity of Loxton's road network. The project will address the existing closely spaced intersections of Kokoda Terrace, Robertson Avenue, Starcevich Road and Aleppo Street, where increasing traffic movements, heavy vehicle activity and nearby development have created a need for improved traffic management and safety.

The upgrade is particularly important with the new Loxton District Children's Centre "Woodleigh" being constructed nearby, which is expected to generate additional local traffic and pedestrian movements. The project will provide safer and more efficient movements for residents, families, businesses and heavy vehicles, while also supporting future residential and industrial growth in the area.

The project is supported through the Special Local Roads Program (SLRP). Works include construction of a single-lane roundabout, road reconstruction and resealing, kerbing to assist with stormwater management, and changes to the surrounding road layout to improve safety and traffic flow.

In December 2025, Council undertook community consultation as part of the project development, and strong community support was received for the proposed upgrade. Following traffic analysis, design and consultation, the project was approved for construction, with completion scheduled for March 2027.

Once complete, the upgraded intersection will provide a safer, more efficient and better-connected route for the Loxton community, while improving the movement of heavy vehicles and strengthening the capacity of the local road network for future growth.

KERBING, FOOTPATHS & PRAM RAMPS

Each year, Council allocates funding to upgrade kerbs, footpaths and pram ramps to improve safety, accessibility and connectivity throughout our townships. With an extensive footpath network, Council continues to prioritise upgrades that provide safe and accessible connections to town centres, health services, schools, lifestyle villages and other important community facilities and infrastructure.

During 2025-26, Council completed footpath upgrades along East Terrace, Wurst Street, Dowling Street, Pyap Street, McCutcheon Street, Oak Street and Henry Street. Pram ramps were also upgraded at various locations across Loxton and Waikerie, improving accessibility and making it easier for residents and visitors of all abilities to move safely around our communities.



Kerbing upgrade on Dowling Street

PROJECTS

EAST TERRACE PUBLIC AMENITIES REDEVELOPMENT

Located on East Terrace at the former Loxton Library site, the new amenities facility features accessible public toilets, a Changing Places facility, parent room, landscaping and improved open space, creating a more welcoming and inclusive main street precinct in Loxton.

The project was jointly funded by the Australian Government, the South Australian Government and the District Council of Loxton Waikerie. With construction commencing in January 2025, the build formed the second stage of the Loxton Library construction and relocation project.

Following a request from the Loxton & Districts Health Advisory Council, council identified an opportunity to include an adult change facility for people with high support needs and modified the original design to incorporate a Changing Places facility.

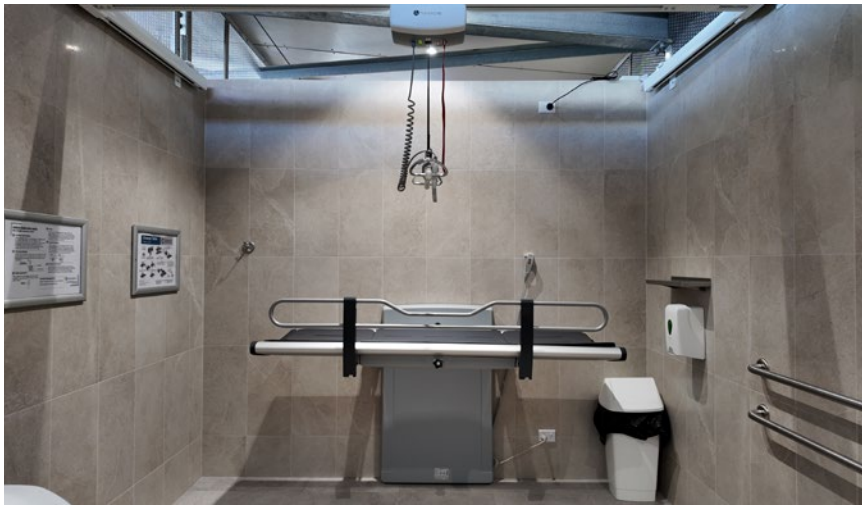
Numerous challenges arose during demolition and construction, including the discovery of asbestos and remnants of previous structures underground. These required specialist contractors and design changes, extending the project timeline. While the journey took longer than anticipated, council is pleased to deliver a high-quality, accessible facility that will benefit the community and visitors for many years to come.



East Terrace Public Toilets - Front Fascade



East Terrace Public Toilets - Interior



East Terrace Public Toilets - Changing Places Facility

PROJECTS

LOXTON OVAL VIEWING STRUCTURE GROUND WORKS

Council provided civil works support for the establishment of the Loxton Pavillion. The project included preparations of the pavilion pad, paving and concreate paths, irrigation installation, lawn, bollards and solar lighting.

The Loxton Pavillion structure was jointly funded by the Loxton Football, Cricket and Netball Clubs.



Ground works for the Loxton Oval Viewing Pavillion

LOXTON DISTRICT CHILDREN'S CENTRE 'WOODLEIGH'

Throughout 2025-26, Council has continued to support Woodleigh by providing project management for the construction of its new childcare centre.

The new fit-for-purpose childcare centre features accessible private rooms, social spaces, distraction inhibitors, time out rooms and flexible indoor and outdoor spaces. The centre will double Woodleigh's current capacity, providing up to 140 places and will be a valuable asset for Loxton families.

The project will help meet growing demand for childcare in the region, while supporting the attraction of new families and contributing to the vibrancy of the Loxton community. Council's support has included project management and assistance with financial arrangements to support the delivery of the project.



Loxton District Children's Centre 'Woodleigh' completed front fascade



Elected Member tour of project during development

PROJECTS

LOXTON RIVERFRONT SHELTERS

Council delivered new shelter facilities along the Loxton Riverfront, providing improved shade, seating and recreational amenities for residents and visitors. The shelters, located at Snake Island and the Loxton Aquatic Club, provide welcoming spaces for families and the wider community to enjoy the riverfront.

The project was delivered by a local contractor, supporting local employment and businesses while contributing to the continued improvement of the Loxton Riverfront. The new facilities complement the existing walking trails, recreational areas and riverfront amenities and enhance the overall experience for the community and visitors.



Loxton Riverfront Shelter

LUTHER ROAD CROSSOVER

Council completed improvements to Luther Road through the jointly funded Way 2 Go Program, in partnership with the Department for Infrastructure and Transport (DIT). The project included the installation of pedestrian crossovers, fencing, kerb protuberances, line marking and pram ramps to improve pedestrian safety, accessibility and connectivity.

Council worked closely with Loxton Lutheran School and Riverview Lutheran Rest Home Inc. to ensure the upgrades provided safer connections for school children, residents and the wider community.





Luther Road Crossover

TRANSFER STATION COVERS

Council continued improvements to the Loxton, Moorook and Waikerie Waste Transfer Stations, with a focus on improving site compliance functionality, security and the management of waste disposal areas. The works form part of Council's broader program to improve Waste Transfer Station infrastructure and provide safe, practical and sustainable waste management facilities for the community. Council's Corporate Plan identifies the ongoing upgrade of Waste Transfer Station facilities as an important priority, including improved infrastructure, security and protection of waste collection areas.

PROJECTS

PROMNITZ GARDEN WALL RESTORATION

Council undertook restoration works to the historic stone wall at Promnitz Garden in Waikerie. The project focused on preserving an important local feature while improving the presentation and condition of the surrounding public space.

The restoration contributes to the ongoing protection of the district's heritage assets and ensures Promnitz Garden remains an attractive and valued community space for residents and visitors. Council allocated $22,500 to the project as part of the 2025-26 capital works program.



Restoration of Promnitz Garden Wall in Waikerie

WAIKERIE HISTORICAL SOCIETY ACCESS RAMP

Council allocated $30,000 to improve accessibility to the Waikerie District Historical Society's Old Council Chamber. The project included the installation of a new access ramp, hand rail and tactile indicators to provide a safer and more accessible entrance for visitors.

The upgrade supports Council's commitment to maintaining community and heritage facilities, while ensuring the historic building remains accessible and welcoming to people of all ages and abilities.



Waikerie Historical Society Access Ramp Project

CRUSH TERRACE UPGRADE (MEDIAN STRIP) & CRUSH AND CIVIC BEAUTIFICATION

Council completed a range of beautification and landscaping improvements across the Civic Terrace median and the Crush Terrace and Civic Avenue precinct in Waikerie. Works included new irrigation, tree planting and general landscaping improvements to enhance the presentation, amenity and ongoing maintenance of these important public spaces.

The project contributes to the continued improvement of Waikerie's streetscape, creating a more attractive and welcoming environment for residents, businesses and visitors. It complements Council's broader town entrance and streetscape improvement initiatives, with $30,254 allocated to the project through the 2025-26 Capital Works Program.

PROJECTS

LOXTON NORTH PLAYGROUND EQUIPMENT

Council continued the program of improving playground facilities throughout the district, including the provision of new playground equipment at the Loxton North Sporting Precinct.

The project was supported by the local community and provides an improved recreational space for families and children. It also supports Council's broader Playground Replacement and Asset Management programs by progressively replacing ageing equipment and ensuring recreational facilities remain safe, functional and enjoyable.

Council allocated funding for ongoing playground replacement and installation during 2025-26, with community support helping to deliver improvements that meet local needs and provide lasting benefits for the community.



Loxton North Playground completed installation

STORMWATER MANAGEMENT PLANS - LOXTON AND WAIKERIE

Council continued the development of Stormwater Management Plans for the townships of Loxton and Waikerie, jointly funded by the Stormwater Management Authority and Council.

The plans provide a long-term framework for managing stormwater and reducing flood risk across both townships.

The work has involved assessing existing stormwater infrastructure, identifying areas affected by flooding and drainage issues, and developing priorities for future investment and improvements.

Draft plans for Loxton and Waikerie were completed and released for community consultation during September 2026. The plans will assist Council in prioritising future stormwater projects and improving the resilience, functionality and long-term management of stormwater infrastructure across the district.

COMMUNITY WASTEWATER MANAGEMENT SYSTEM UPGRADES

Council continued to invest in the renewal and improvement of its Community Wastewater Management System (CWMS) infrastructure to maintain reliable services and extend the life of its assets. Works included the replacement of chamber lids and installation of non-return valves at the LX1, LX4 and LX16 wastewater chambers.

These works support Council's long-term asset management planning by ensuring infrastructure is progressively renewed, maintained and upgraded to meet ongoing service needs. This continued investment helps protect Council's assets, improve the reliability of the CWMS network and deliver long-term value to the community.



CWMS Infrastructure

PROJECTS

MOOROOK RIVERFRONT PLAYGROUND FENCING AND SHELTERS

Improvements were made to the Moorook Riverfront to enhance safety, accessibility and amenity, including upgrades to playground fencing and riverfront shelters.

The playground works included vegetation removal and new fencing to improve separation from the surrounding road environment and provide a safer space for children and families.

Two shelters were replaced, with paving to be installed beneath three shelters to create more functional and accessible community spaces.

The works were completed by the Moorook Kingston on Murray Community Association, highlighting the valuable contribution of local volunteers. Council allocated $9,000 to the playground fencing and $43,800 to the shelter improvements through the 2025-26 Capital Works and Strategic Projects Programs.



Moorook rivefront shelter

WAIKERIE CEMETERY ENTRANCE UPGRADES

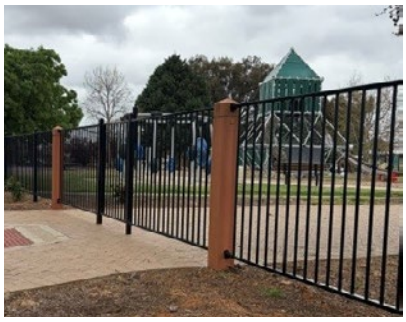
Council undertook improvements to the entrance of the Waikerie Cemetery to enhance the presentation, accessibility and functionality of the site.

The works contribute to the ongoing maintenance and improvement of Council's cemetery facilities and provide a more welcoming and appropriate entrance for families and visitors accessing the cemetery.

LOXTON PIONEER PLAYGROUND FENCING

Following Council's playground audit, improvements were progressed at the Loxton Pioneer Playground to address identified safety and presentation requirements and ensure the facility continues to meet the needs of the community.

The works form part of Council's ongoing program of playground renewal and maintenance, supporting safe, functional and welcoming recreational facilities for local families and visitors.



Loxton Pioneer Playground fencing

MOOROOK RIVERFRONT IRRIGATION

Irrigation improvements and associated beautification works were completed at the Moorook Riverfront, in the area opposite the Moorook Club.

The project supports the ongoing maintenance and presentation of the riverfront, helping to maintain landscaping and enhance the overall appearance and amenity of this important community space.

Council allocated $9,004 to the project through the 2025-26 Capital Works Program.

PROJECTS

SA CONSTRAINTS MEASURES PROJECT

Funded by the Australian Government as part of the Murray-Darling Basin Plan, the South Australia Constraints Measures project supports improvements that help communities and infrastructure better respond to natural high river flows. The program has enabled a range of riverfront projects across the district, focused on protecting infrastructure, addressing erosion, improving recreational access and strengthening the long-term resilience of key riverfront areas.

As part of the program, Council progressed a number of projects through detailed design, creating shovel-ready projects for future investment. These included:

- Paisley Public Toilet and CWMS Infrastructure
- Ramco Point Public Toilet and CWMS Infrastructure
- Paisley Boat Ramp Design
- Waikerie Bank Stabilisation – Sections 3, 4 and 5

Further riverfront projects have progressed towards construction, including:

- Paisley Bank Stabilisation
- Waikerie Bank Stabilisation Stages 1 and 2
- Paisley Sluice Gates 2 and 3
- Loxton Wharf and Riverfront Upgrades
- CWMS pump upgrades

The Waikerie and Paisley bank stabilisation projects are designed to address ongoing riverbank erosion and improve the long-term stability of these highly used riverfront areas. At Waikerie, works include protection of the lower riverbank and improvements to recreational areas, while the Paisley works focus on stabilising areas affected by river traffic, wave action, wind and high flows, with these projects to be delivered during the 2026-27 financial year .

The Loxton Wharf and Riverfront Upgrade will improve the functionality and resilience of the wharf and surrounding riverfront, with the project developed alongside upgrades to the adjacent pump chamber. Detailed designs have been developed for the wharf and other priority riverfront areas following consultation with residents, businesses, river users and other stakeholders.

Together, these projects will help protect valuable community infrastructure from erosion and future high-flow events, while improving the accessibility, functionality and recreational value of the district's riverfront areas. The works form part of Council's ongoing commitment to maintaining resilient, attractive and well-used riverfront spaces for residents, visitors and the wider community.



Waikerie Bank Stabilisation



Waikerie Bank Stabilisation - Lawn Installation

PROJECTS

Community Recovery Asset Restoration Program

Council continued the delivery of projects associated with the Community Recovery Asset Restoration Program (CRARP), supporting the restoration and improvement of community infrastructure following the impacts of flooding.

Projects undertaken across the district focused on restoring community assets and improving the functionality, safety and presentation of riverfront areas, walking trails, shelters and other recreational infrastructure.

These works have contributed to the ongoing recovery of affected communities while providing opportunities to improve infrastructure resilience for the future.

The program has complemented Council's broader flood recovery and riverfront improvement works across Paisley, Holder, Waikerie and Loxton.

LEONARD NORMAN DRIVE SHELTER

The existing shelter along Leonard Norman Drive was identified for replacement, with a new structure installed to improve the accessibility, usability and amenity of the Waikerie Riverfront for residents, visitors and other users.

The new shelter complements the existing walking trails, recreational facilities and open spaces, improving the presentation and functionality of the area and supporting its continued development as a welcoming space for recreation, community activities and visitors.



Completed shelter on Leonard Norman Drive

PAISLEY POST AND RAIL INSTALLATION

The works improve the safety and appearance of the area while helping to restore infrastructure affected by previous flooding. The project contributes to the ongoing recovery and improvement of the Paisley riverfront and recreational areas.



Paisley riverfront

PROJECTS

Community Recovery Asset Restoration Program

LOXTON RIVERFRONT WALKING TRAIL AND AMENITIES

Council continued improvements to the Loxton Riverfront, including works associated with the Sarnya Parker Walk, together with the installation and upgrade of solar lighting and street furniture along the riverfront.

The improvements enhance connectivity, accessibility, safety and amenity throughout the riverfront, providing residents and visitors with attractive and functional spaces to walk, exercise and enjoy the natural environment. The use of solar lighting also supports more sustainable infrastructure solutions while reducing reliance on traditional power infrastructure.



Loxton riverfront walking track

HART LAGOON WALKING TRAIL

Council continued improvements to the Hart Lagoon walking trail, supporting the development of walking and recreational opportunities within the Waikerie riverfront precinct.

The walking trail provides an opportunity for residents and visitors to enjoy the natural environment surrounding Hart Lagoon while supporting physical activity, recreation and appreciation of the area's environmental values.

The trail forms part of the broader network of walking and recreational facilities connecting the Waikerie township and riverfront.



Hart Lagoon Walking Track

WASTE

HARD WASTE PROVISION

Council provided residents with a Hard Waste Amnesty Program, operating over a four-month period from May to August 2026. The program aimed to subsidise the cost of disposing of unwanted or unused household items at the Loxton, Waikerie or Moorook Waste Transfer Stations (WTS), with each voucher providing for the disposal of up to a 6 m x 4 m trailer load of hard waste.

A total of 265 members of the public used their hard waste vouchers at the Loxton, Waikerie or Moorook Waste Transfer Station.

Waste Transfer Station Location	Vouchers Claimed
Loxton	154
Moorook	14
Waikerie	97
TOTAL	**265**

WASTE MANAGEMENT

The table below presents the total tonnage of waste collected through Council's kerbside waste collection service, street bins, and waste transported from the Waste Transfer Station to the Riverland Resource Recovery Facility in Monash during the period from 1 July 2025 to 30 June 2026.

Material Type	Tonnes
Kerbside putrescible	2,090
Kerbside recyclables	687
Organics	638
Council transfer station	260
Street Bins	60.5
TOTALS	**3,735**



ENVIRONMENT STATEMENT



ENVIRONMENTAL HEALTH

The Council's Environmental Health team continued to provide a broad range of public and environmental health services in 2025-26 to address aspects of the natural and built environment that may affect the health and wellbeing of the community.

FOOD SAFETY

Council continued to support food businesses, including community and sporting groups, to comply with Food Safety Standards through education, advice and resources such as temperature probes, sanitiser and sanitising wipes.

Several new food businesses commenced operations during the year, with Council providing guidance to help them meet food safety and regulatory requirements. There was also an increase in mobile food vendors, both locally based and from outside the Council area, with additional support provided to help traders meet food safety requirements and contribute to local economic activity.

Council delivered a food safety workshop at the Riverland Gamechanger event, providing practical guidance and promoting food safety awareness. Inspections and follow-up activities were also undertaken to support ongoing compliance.

2025-26 FOOD SAFETY STATISTICS	
Number of businesses	226
Routine inspections	16
Follow up inspections	4
Food safety audits	6
Inspections resulting from complaints	2

SWIMMING POOL OPERATION AND MANAGEMENT

There are 11 swimming pools and one hydrotherapy pool within the Council area monitored by Council staff for public health compliance. During summer, public pool water quality was tested to ensure appropriate water chemistry and public health requirements were maintained.

Continued engagement with pool operators resulted in improved outcomes, including investment in treatment and monitoring systems, staff training and best-practice operating procedures. One operator also adopted these practices across its other facilities, further strengthening public health outcomes.

MOSQUITO SURVEILLANCE AND CONTROL

Council promoted mosquito prevention measures through social media, providing information on reducing mosquito breeding and associated public health risks.

Larval surveillance and treatment were regularly undertaken by contractors throughout the season. Overnight mosquito trapping was conducted monthly across seven sites between October 2025 and April 2026, with 3,112 mosquitoes trapped during the season, compared with 2,880 in 2024–25.

The average number of mosquitoes trapped across all locations was 47, down from the previous season's average of 78. The most abundant species was Anopheles annulipes (35%, n=1,093), followed by Culex annulirostris (26.7%, n=831).

The highest monthly trap count occurred at Moorook in March 2026 (n=373), which also recorded the highest single-trap count of Culex annulirostris (n=299).

Complaint trapping was undertaken at two locations during the season, with mosquitoes sent for analysis and viral screening. No virus was detected in any mosquitoes trapped within the Council area.

LEGIONELLA CONTROL IN COOLING TOWERS AND WARM WATER SYSTEMS

Eight premises within the Council area have cooling tower or warm water systems regulated for Legionella control under the SA Public Health Act and Regulations.

One case of Legionella was reported during 2025-26 and was investigated by SA Health.

ONSITE WASTEWATER MANAGEMENT

Aerobic Waste Treatment Systems (AWTS) are serviced every three months by authorised service agents, with approximately 518 service reports received during the year. Compliance matters were followed up where required.

Council received 74 wastewater works applications covering CWMS, aerobic and onsite soakage systems. Site inspections are

ENVIRONMENTAL HEALTH

undertaken before approval to ensure designs meet requirements.

Compliance Notices were issued for non-compliant onsite wastewater systems. During the year, three notices were completed and two remain outstanding.

SEPTIC TANK MAINTENANCE

Council continued to provide a septic tank pump-out service as part of the routine operation and maintenance of the Community Wastewater Management System (CWMS) for properties in Loxton, Waikerie, Moorook and Kingston-on-Murray. Approximately 651 septic tanks were desludged by Council contractors during 2025-26.

Desludging reports were reviewed and followed up where required through correspondence and site inspections. Issues including tree root intrusion and damaged septic tanks were addressed with property owners to support timely repairs and ongoing maintenance.

Council also provided residents with information on the importance of septic tank maintenance, including guidance on locating tank lids, installing risers and understanding the issues caused by flushing wipes.

TRADE WASTE

Council continued to work with businesses generating trade waste to ensure appropriate pre-treatment systems were installed and maintained.

Education, advice and compliance activities focused on reducing fats, oils and grease entering the wastewater system, helping minimise blockages and protect Council infrastructure. Grease arrestor servicing reports were also reviewed, with follow-up undertaken where required.

COLLABORATION AND INDUSTRY ENGAGEMENT

Council works collaboratively with SA Health, the Office of the Technical Regulator, the Environment Protection Authority (EPA), industry professionals, wastewater service providers and internal departments to support regulatory compliance and positive public health outcomes.

Staff participated in industry forums, information sessions and roadshows to share knowledge, promote best practice and strengthen stakeholder relationships. Council also engaged with plumbers, wastewater installers and service agents to provide guidance on regulatory requirements and support improvements in the design, installation and maintenance of wastewater systems.

FUNCTIONS OF THE ENVIRONMENTAL HEALTH SECTION

Council's public and environmental health functions are coordinated and undertaken by the Environmental Health Officer (EHO), in accordance with the Food Act 2001, Public Health Act 2011 and associated regulations, codes and guidelines.

Key functions include:

- Food safety
- Infectious disease investigations
- School immunisation programs
- Legionella control
- Hoarding and squalor premises
- Mosquito surveillance and control
- Public swimming pool safety
- Hairdresser and beauty salon inspections
- Wastewater systems management
- Public health education, promotion and planning
- General public health risk activities

Operational statistics reflecting core environmental health activities undertaken during 2025-26 are provided below.

ENVIRONMENTAL HEALTH ACTIVITIES	
Routine food business inspections	16
Routine food audits of premises that service vulnerable people	4
Food-related complaints	3
Routine public swimming pool inspections	6
Air pollution/odour/ air quality/dust/noise complaints	15
Wastewater system applications	74
Onsite plumbing inspections	21
Discharge of waste investigations	3
Mosquito related investigations	2
High-risk manufactured water system registered & inspected	8
Legionella investigation	1
Hoarding and squalor complaint investigations	1
Skin Penetration (beauty) inspections	1

PLANNING

> *The Planning Development and Infrastructure Act 2016, the Planning and Design Code and SA Planning Portal are now in force for development assessment across all areas of South Australia.*

All assessments are carried out online via the statewide SA Planning Portal.

Most applications processed by Council during the reporting period were performance assessed applications which do not involve public notification and are dealt with by Council staff using delegated authority provided to them by the Riverland Regional Assessment Panel and the Regional Assessment Manager.

Riverland Regional Assessment Panel

The Riverland Regional Assessment Panel (RAP) is charged with the responsibility of considering development applications where a proposal is subject to public notification. During the 2025-26 year, the RAP met on 4 occasions and considered 5 development applications on behalf of the Councils – 2 of these were on behalf of the Loxton Waikerie Council.

The current members of the RRAP are as follows:

- Independent members: Geoff Parsons (Presiding Member), Grant Hewitt, Sarah Elding and Cameron Gibbons.
- We extend thanks to Michael Doherty, Julie Lewis and Stephen Smith for their extensive to service to the Panel, which was completed in September 2025.
- Deputy Independent Members: Grant Hewitt (July to September 2025), Anthony Zollo (appointed October 2025)
- Elected Member representatives: Cr Gary Pfeiler (July to December 2025), Cr James John (appointed for the period January to December 2026)
- Deputy Elected Member: Cr Clive Matthews (appointed for the period January to December 2025).

Each of the independent members has significant experience in urban and regional planning, and an excellent level of expertise to support the knowledge of planning staff in the three Councils. The Council representative role is shared on a rotational basis between the three Councils.

The administration and responsibility of compiling agendum, minutes and hosting the meetings is shared between the three Riverland Councils. Panel meetings are scheduled for the third Thursday of the month.

During the 2025-26 financial year period, the Regional Assessment Manager role was held by Cheryle Pedler OAM from 1 July 2025 to 31 December 2025. For the remaining period of the financial year, Jordan Hunt was appointed to the role of Regional Assessment Manager, as a representative for Renmark Paringa Council.

Environment Resources and Development Court Appeal Proceedings

In certain circumstances, rights of appeal exist for applicants and representors in respect of Council decisions on Development Applications. Those appeals are lodged with the Environment, Resources and Development Court.

No appeals were lodged with the Environment Resources and Development Court.

Strategic Planning

The State Government adopted the Murray Mallee Regional Plan in January 2026. Council's adopted Growth Strategy provided background information for the Regional Plan.

The Council will continue to work with Planning and Land Use Services to commence work on Code Amendments following adoption of the Regional Plan.

BUILDING DIVISION

Council's building surveyors perform the role of assessing development applications for compliance with the National Construction Code of Australia, the Development and Infrastructure Act 2016.

Assessments are interesting and can be challenging; the structural components assessed include footing design for the soil conditions, tie-down requirements for the design wind speed, structural steel work, timber and steel roof trusses, traditional timber framed roof, timber and steel wall framing, brickwork, and other similar type workload.

Once the design and specifications of the proposed development have been assessed for compliance with the code and relevant standards, the building surveyor issues Building Consent on Council's behalf. Alternatively, applicants may choose to engage the services of an appropriately qualified independent building surveyor.

Inspections are also undertaken of work in progress as required by the statewide Practice Direction, as established by the Minister for Planning. These inspections may relate to work on dwellings, dwelling additions, carports, verandahs, sheds, swimming pools and safety barriers, retaining walls, commercial and industrial buildings.



REGIONAL BUILDING FIRE SAFETY COMMITTEE

Local Government plays an important role in protecting the ongoing safety of building occupiers and users via the provisions of the Planning Development and Infrastructure Act 2016, which provides that Council must have a Building Fire Safety Committee.

The Building Fire Safety Committee ensures that all buildings meet the necessary fire safety standards. This committee is made up of council staff, a fire safety expert and representatives from the South Australian Metropolitan Fire Service and SA Country Fire Service.

The committee regularly inspects buildings within the area and requests upgrades to fire safety measures if necessary. The level of upgrades required may vary based on several factors, such as the building's age, size and use, as well as changing legislation.

The buildings the committee generally inspect include:

- Hotels/ motels and other accommodation buildings
- Supportive residential and aged care facilities
- Buildings where large numbers of people may congregate
- Warehouses, factories, shops, offices and other commercial buildings

GENERAL INSPECTOR DIVISION

Animal Management

Council has a plan prepared in accordance with the provisions of the Dog and Cat Management Act 1995. Council adopted the Animal Management Plan in July 2019 and identifies strategies and actions to implement the mission, aims and objectives for the management of dogs, cats, and other animals within the district. It contains recommendations for a wide range of actions to be undertaken by the Council. A review of council's animal management plan commenced in 2024, following the adoption of the Council's By-laws.

Council is responsible for the management of dogs within the district pursuant to the Act.

DOG CONTROL STATISTICS 2025-26	
Expiations issued	9
Wandering at large	51
Impounded	17
Impounded and returned to owners	34
Returned to owner prior to impounding	39
Barking complaints	16
Attack - Person	3
Attack - Animal	4
Harass - Person	3
Harass - Animal	6

GENERAL INSPECTOR DIVISION

The objectives of the legislation are to encourage responsible ownership, promote effective management and reduce the public and environmental impact from dogs and cats. Council is the responsible Authority under the Act to receive registrations for dogs.

During the reporting year, Council received 2,492 individual dog registrations and had 71 registered breeders.

As of 1 July 2018, dog registrations are managed through the new state-wide database, Dogs and Cats Online (DACO). This allows owners to register, renew and keep their details up to date at any time, online. Cat owners are also encouraged to register their cats at no cost, to allow Council to return identified cats to their owners.

Council adopts a schedule of fees for registrations of dogs and cats as part of the budget deliberations each year. Discounts on registration fees are available for people who are the recipients of a concession card. Council also offers a subsidy to concession card holders who desex their dog.

Whilst Council has not determined to introduce cat management controls at this time, cat traps are available for hire by residents to assist in the removal of stray or feral cats, to lessen their impact on the environment and the community.

Fire Prevention

The Fire and Emergency Services Act 2005 stipulates that each rural Council must appoint a Fire Prevention Officer for its area. The role of Council's Fire Prevention Officers includes the monitoring of residential areas to ensure landowners take reasonable steps to protect property from fire. Inspections of residential areas leading up to and during the fire danger season are carried out to assess compliance.

Compliance notices are issued pursuant to Section 105F of the Act, requiring landowners to attend to maintenance of land to reduce the risk of fire. Council also has the responsibility to ensure that reserves which come under its care and control are maintained to good bushfire prevention standards.

FIRE PREVENTION STATISTICS 2025-26	
Section 105F notices issued	168
Council action required	0
Expiations issued	0

Council's Fire Prevention Officers are also responsible for the issuing of permits and monitoring compliance, pursuant to the Act, for the common agricultural purpose of burning off stubble to lessen weed and pest infestation.

FIRE PERMIT STATISTICS 2025-26	
Fire permits issued	42
Number of burn offs with fire permit	42
Expiation notices issued for non-compliance	0

Parking

Car parking is monitored by Council staff, who have observed that parking in parking regulated areas has been generally complied within the reporting period. Several car parking cautions were issued during this period, mainly for parking on the footpath and continuous yellow lines, and requirements explained to the offenders.

Abandoned Vehicles and Litter

Abandoned vehicles have generally been stolen and/or burnt. Most are recovered by insurance companies or the owner after Council officers make enquiries.

The commencement of the littering provisions of the Local Nuisance and Litter Control Act 2016 provides guidance for Council in dealing with litter complaints and exercising enforcement functions.

COMMUNITY STATEMENT



COUNCIL SUPPORTED EVENTS, FESTIVALS AND PARTNERSHIPS

Council continues to work collaboratively with a diverse range of community organisations to support the delivery of programs, activities, events and festivals that reflect the social, cultural, creative and recreational aspirations of our community.

In alignment with Council's strategic plan, we remain focused on promoting, supporting and attracting events and festivals that are sustainable and contribute to the local economy.

Council supports both emerging and established initiatives through a range of measures, including financial assistance, event coordination and guidance provided by the Community Development Officer, and promotion of the district to prospective event organisers.

These initiatives provide valuable opportunities to strengthen partnerships, broaden promotional reach and build the skills, knowledge and capacity of local organisations and community members. Through continued collaboration, Council is helping to foster a vibrant, connected and active community.

DATE	ORGANISATION	CONTRIBUTION	OUTCOME
July	**Waikerie Christmas Decoration Project**	$15,178	Purchase of Christmas decorations for the Waikerie CBD, including wreaths, baubles and two selfie stands.
	Loxton Community Men's Shed	$5,279	Memorandum of Understanding between Council and the Men's Shed to support a range of projects benefiting the Loxton community from 2023/24 to 2026-27.
	Waikerie Men's Shed	$5,279	Memorandum of Understanding between Council and the Men's Shed to support a range of projects benefiting the Waikerie community from 2023/24 to 2026-27.
	Volunteer Management	$3,889	Volunteer appreciation and administration of Council volunteer programs, including the Loxton Christmas Lights, Loxton and Waikerie Libraries, and Parks and Gardens.
	School Community Donations	$1,823	Contributions to local schools and community initiatives, including high school and primary school presentation awards, the Apprentice of the Year event, Loxton Christmas display and the Riverland Primary School Music Festival.
	Riverland Brass Band	$1,500	Funding to assist with mentoring young people in learning and practising musical instruments, along with scheduled performances within the district
	Waikerie Bowling Club	$5,000	Contribution towards the club's centenary celebrations.
Aug	**Loxton Chamber of Commerce**	$8,000	Contribution towards the Loxton Chamber of Commerce's Arts on Terrace event.

COUNCIL SUPPORTED EVENTS, FESTIVALS AND PARTNERSHIPS

DATE	ORGANISATION	CONTRIBUTION	OUTCOME
	Waikerie Rowing Regatta	$7,000	Event support for the Waikerie Rowing Regatta.
	Riverland Bridge Club	$1,020	Event support for the 13th Riverland Bridge Congress.
Sep	**Riverland Rose & Garden Festival**	$3,000	Contribution towards the Riverland Rose & Garden Festival.
	Waikerie Flower Show	$2,389	Waiver of facility hire fees at the Waikerie Institute for the Waikerie Flower Show.
	Waikerie Flower Show	$1,600	Contribution towards printing and marketing for the Waikerie Flower Show.
	Youth Sponsorships	$250	One-off sponsorships assisting young local people to participate in State, national and international representative activities.
Oct	**Auscycling Super Series**	$10,973	Contribution towards the two-day AusCycling Super Series cycling event and event support.
	Loxton Agricultural & Horticultural Society	$10,819	Provision of temporary fencing and works assistance for the horses in action events and 105th Annual Loxton Show.
	5311 Farm St Family Network Inc	$5,000	Event support for the Loxton Longest Brunch event.
Nov	**Loxton Christmas Lights Committee**	$19,115	Contribution towards the Loxton Christmas Lights Committee's operational costs for decorating the town of Loxton.
	Loxton Lights Up Festival	$16,139	Event support for the Loxton Chamber of Commerce's Loxton Lights Up Festival.
	Rotary Club of Waikerie Christmas Pageant	$12,018	Contribution towards the Waikerie Christmas Pageant hosted by the Rotary Club of Waikerie.
	Christmas Wonderland Loxton	$2,727	Contribution towards the Loxton Christmas Wonderland display.
	Moorook Community Hall Inc.	$1,400	Event support for the Moorook Riverfront Carols at Sunset.

COUNCIL SUPPORTED EVENTS, FESTIVALS AND PARTNERSHIPS

DATE	ORGANISATION	CONTRIBUTION	OUTCOME
	Moorook Kingston Community Association	$1,000	Contribution towards insurance costs for the Moorook Kingston Community Association.
Dec	**Waikerie Santa's Cave**	$14,085	Waiver of facility hire fees at the Waikerie Institute for the annual Waikerie Santa's Cave event.
	Waikerie Christmas Decoration Group	$5,323	Provision of Christmas decoration and street banner installation and removal in Waikerie.
	Loxton Community Carols	$1,000	Contribution towards event insurance for the Loxton Community Carols.
	Loxton Christmas Wonderland	$364	Portable toilet hire for the 40th Loxton Christmas Wonderland celebrations.
Jan	**Loxton Australia Day Celebrations**	$7,838	Contribution towards the Council's Australia Day community event, including the presentation of citizen awards and community celebrations.
	Waikerie Australia Day Celebrations	$5,411	Contribution towards the Waikerie Australia Day community event, including the presentation of citizen awards and community celebrations.
	Kingston On Murray Australia Day Celebrations	$1,000	Contribution towards the Kingston on Murray Australia Day community event.
Feb	**Loxton's Nippy's Gift**	$13,036	Provision of infrastructure services for the 23rd annual Nippy's Loxton Gift.
	Loxton Mardi Gras	$2,480	Provision of infrastructure services for the Loxton Mardi Gras Committee's 67th Mardi Gras, with funds raised contributing to community projects.
April	**Loxton Kart Club**	$10,000	Support funding for purchase of water truck replacement.
May	**Loxton's History Sure Ain't Boring**	$1,547	Contribution towards the Loxton History Month event.
	Loxton and Waikerie Neighbourhood Watch partnerships	In-kind	In-kind assistance to the Loxton and Waikerie Neighbourhood Watch committees through photocopying of quarterly newsletters.
Jun	**Event/General permit support**	$7,879	Event support for new community events through waste management, road closures and signage, and Parks and Gardens preparation.
	Loxton Golf Club	$5,000	Contribution towards the Loxton Golf Club's centenary celebrations.

COUNCIL SUPPORTED EVENTS, FESTIVALS AND PARTNERSHIPS

DATE	ORGANISATION	CONTRIBUTION	OUTCOME
	Little Athletics Club Waikerie	$4,500	Contribution toward long/triple jump track resurfacing.
	Waikerie High School	$4,500	Contribution towards the Waikerie High School Science and Engineering Challenge program.
	Community & Infrastructure Minor Support Grants	$2,380	Provision of Council-owned major plant, equipment and/or materials to assist not-for-profit incorporated groups and organisations.
	Waikerie Off Road Enduro	$2,000	
	Loxton Community Heritage Group	$1,600	Contribution towards archive boxes and scanning services for the Loxton Community Heritage Group.
	Moorook Community Hall	$600	Contribution towards hall insurance costs.
	Waikerie Branch of the National Trust of SA	$578	Installation of a new rainwater tank.

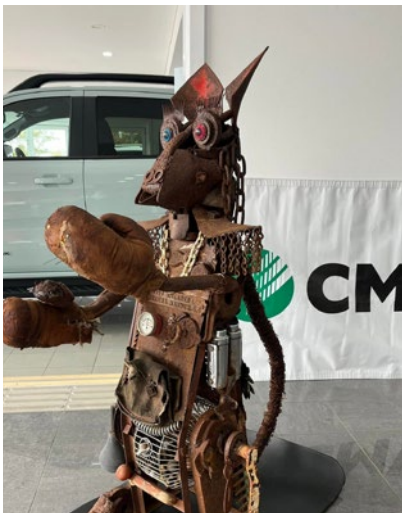
COUNCIL SUPPORTED EVENTS, FESTIVALS AND PARTNERSHIPS



Waikerie Rowing Regatta



Loxton Lights Up



Arts on Terrace



Waikerie Christmas Pageant - via Paul McCormick



Christmas Wonderland Loxton North - via Grant Schwartzkopff



Riverland Rose & Garden Festival

VOLUNTEERING

Council is committed to working collaboratively with volunteers, recognising their efforts, encouraging broader community involvement and supporting increased youth participation in local equality through volunteering.

National Volunteer Week is Australia's largest annual celebration of volunteering and provides an important opportunity to recognise the valuable contribution of volunteers and express appreciation for their commitment to the community. In 2026, National Volunteer Week was held from 18–24 May under the theme 'Your Year to Volunteer', celebrating the power of volunteering to connect people and strengthen communities.

To mark National Volunteer Week, Council hosted two volunteer appreciation morning teas: one at the Loxton Historical Village in Loxton and another at the Waikerie Bowling Club in Waikerie. The events provided an opportunity to thank approximately 180 volunteers for their ongoing contribution and acknowledge the positive impact their efforts have across the community.

Council's volunteer programs continue to play an important role in supporting community needs and helping to bridge service gaps. These programs are designed to complement, rather than replace, the work of employed staff, providing meaningful opportunities for community members to contribute their time, skills and experience.

Dedicated volunteer managers support the delivery of these programs by ensuring volunteer roles are purposeful, well-structured and appropriately supported, while fostering an environment where volunteers feel valued and recognised for their contribution.

Council's volunteer programs included:

Loxton Christmas Lights

- Christmas Tree Festival
- Committee and Fundraising
- Garden Display/ Maintenance
- Street Decorating
- Tour Guide

Loxton and Waikerie Library Services

- Library Technology Tutor

Loxton Infrastructure Services

- Tree Waterers

44
DCLW Volunteers

1,203
Volunteer Hours

$30,075
Contributing Hours

2025-26 DCLW VOLUNTARY HOURS

Loxton Christmas Lights Program	895
Library	217
Loxton Tree Waterers	91
TOTAL	**1,203**

Council also acknowledges the community members who generously contributed their time, knowledge and experience through Council's Section 41 Committees and other advisory groups during 2025-26. Their local knowledge, commitment and willingness to contribute to these groups plays an important role in supporting Council's decision-making, community facilities and initiatives.

- Loxton North Recreation Grounds Committee
- Loxton Recreation Grounds Committee
- Loxton Retirement Village Committee
- Waikerie Ramco Recreation Grounds Committee
- Community Award Assessment Panel

PREVENTIVE HEALTH PARTNERSHIP

> *The 2025-26 year saw a new collaborative effort to support the health and wellbeing of the Riverland community.*

The District Council of Loxton Waikerie has partnered together with Berri Barmera Council, Renmark Paringa Council, Murraylands and Riverland Local Government Association and Preventive Health SA to establish the Riverland Preventive Health Partnership.

JUNE 2025
Partnership commenced

JULY 2025
Data Analysis

Assessment of population health data metrics to shape an evidence base to Partnership action

AUGUST 2025
Community & Stakeholder Consultation

38 stakeholders engaged through interviews, surveys and a co-design workshop to identify priorities, focus areas and opportunities

SEPTEMBER - NOVEMBER 2025
Plan Development

Concept Plan and Implementation plan developed detailing Partnership purpose, priority groups, focus areas, principles and strategies

DECEMBER 2025
Implementation Plan Commenced

The partnership aims to strengthen the role of local government in supporting community wellbeing through shaping supportive environments and providing resources and opportunities for people to make healthy choices for themselves and their families.

KEY ACHIEVEMENTS

Implementation has focused on building the foundations for longer-term preventive health action across the region:

- Stronger cross-council collaboration: increased coordination and shared approaches to preventive health
- More welcoming environments: 14 council facilities across the region identified as Breastfeeding Welcome Here venues to provide welcoming environments for local mothers and families
- Regional wellbeing communications: coordinated social media activity generated 71,000+ views, increasing awareness of local health and wellbeing opportunities
- Stronger connection for young people: Strategic leadership of the Riverland Young Professionals network which has grown to 165+ members
- Signals of change: developmental evaluation is capturing changes in leadership, staff awareness and the way preventive health is considered across councils
- Stronger local partnerships: increased collaboration between councils, community groups and local organisations working to support health and wellbeing

The first year has focused on establishing strong foundations, building relationships and creating the systems and tools needed for sustained action. The Partnership is now well positioned to build on this momentum and continue working collaboratively to create healthier, more connected Riverland communities.



Breastfeeding is Welcome Everywhere - family friendly venue



Co-Design Workshop in Berri

ARTS AND CULTURE

> *2025-26 was a vibrant year of opportunities in arts and culture at the District Council of Loxton Waikerie.*

Endorsed in 2023, the Arts and Culture Strategic Plan entered its third year of implementation in 2025-26. A range of initiatives were delivered throughout the year, spanning public art, festivals and professional development, supporting the continued development of the region's arts and culture sector.

CAPACITY BUILDING

Great Places and Spaces

Council welcomed the arrival of two collaborative art projects: Pocket Galleries and Street Stories. Following significant community engagement, 12 uniquely coloured Pocket Galleries were installed in the townships of Loxton and Waikerie, allowing artists of varying experience to showcase their artwork in the public realm whilst encouraging audience development and engagement.



Waikerie Pocket Fallery, featuring work of Susie Skujins.

Street Stories, funded by an SA Youth Week grant, engaged the newly created Loxton Parish Hall Gallery in mentoring students of Loxton High School, resulting in stobie pole artworks to represent youth voices in the public realm. In addition, The Rain Moth Gallery represented artists from local and afar through an annual calendar of exhibitions, workshops and events.

Improved Skills Development

The creation of a subsidised quarterly workshop program has allowed Council to accessibly expand arts skill sets within the community, resulting in the development of professional practice. Four workshops were held; *Art for Mental Health* by Karl Raams (collaboration with Loxton Pocket Galleries), *Botanical Etching* by Hannah Williams, *Comfort Zone Paper Crafting* by Saskia and



Artist Hannah Williams instructing attendees at 'Botanical Print Making'

Shadow (collaboration with Waikerie Pocket Galleries and River Fringe) and *Oil Painting Portraiture* with Melanie Brown. Three workshops were fully booked, with 50 attendees across four sessions. Artists of all disciplines were given the opportunity to meet representatives of Adelaide Fringe, discovering grants, registration advice and touring information during a regional specific networking session.

Strong Networking and Better Communication

The creation of '*Exhibiting: Loxton Waikerie*', a dedicated online arts and culture platform for Riverland creatives, has given the creative community a space to stay up to date with events, registration subsidies and opportunities, as well as highlighting local artists, groups and venues that support the arts. Since its inception, the platform has received 3,500 site visits from 2,900 unique visitors.



Exhibiting: Loxton Waikerie logo

Arts and cultural offerings within the district also gained significant media traction, with a featured appearance on '*Off The Beat 'N' Track*' media platform, an SA History Month feature on Channel 7 News, and increased presence on local and national radio promoting local events and creatives.

ARTS AND CULTURE

ARTS AND CULTURE ACTIVITY DEVELOPMENT

Improved Cultural Tourism Offering

For its fourth year, *River Fringe* supported cultural tourism across the district. The season hosted 23 shows, and featured the competition-winning River Fringe mascot, Ozzie the Galah, created by Waikerie artist Kari Cooper. The newly distinguished identity of River Fringe attracted an overall festival attendance of over 3000 people from the Riverland and beyond.



Musician Rhiannon Armfield, performing at the Loxton Garden of Riverfront Delights

Council was also successful in securing the National Gallery of Australia touring exhibition, *Skywhales Across Australia*, for 2026, with event planning commencing within the 25/26 period. Renowned festivals and exhibitions such as these are integral in promoting and establishing the Riverland as a cultural tourism destination.

Growing and Improving Arts and Cultural Programming

Community goals and needs were at the forefront of programming. To support artists to extend existing programming, a formal subsidy program for *Adelaide / River Fringe*, and a promotional campaign for *SALA* (moving into official subsidy program in 2026-27) was created. As a result, more than 50 artists registered for SALA across nine 9 exhibitions and eighteen 18 events, and all shows accessed River Fringe support via financial registration subsidy or Council in-kind support. Additionally, engagement with Riverland NAIDOC Committee resulted in the delivery of a moonlight cinema screening of '*Nunga Screen*', a First Nations film initiative. Prior to NAIDOC 2026, council staff also engaged in a NAIDOC awareness session by Riverland Aboriginal Drug and Alcohol Council, highlighting the significance of First Nations culture and NAIDOC celebrations.

Increased Participation in Community Arts and Cultural Activities

Participation in arts and cultural activities significantly increased over the course of the year, engaging both the creative community and wider audience. During *SALA Festival*, registrations tripled in comparison to the previous year and a social media campaign reached over 17,000 users (not including reach from print media). Initiatives such as the *Loxton Garden of Riverfront Delights* provided an accessible space for wider community to informally connect with the arts, resulting in over 1500 people experiencing performing arts through circus and roving entertainment, live music, visual arts and variety. Grant funding through the Office for Ageing Well was also established for a future project, S*eason of Creativity*, encompassing a free and accessible program of arts and cultural workshops for Riverland residents aged 55+, in partnership with Loxton Retirement Village.



'Queens on the Queen! An Evening with Xanthe Starr and Kleo Fox', Destination Riverland, River Fringe 2026.

CONNECTED & ACTIVE COMMUNITES

In 2025–26, the Connected and Active Communities Project delivered initiatives across the Riverland to increase sport and recreation participation, strengthen clubs and volunteers, and create more inclusive opportunities to get active.

Funded by the Office for Recreation, Sport and Racing (ORSR), the Connected and Active Communities Project is delivered in partnership with the District Council of Loxton Waikerie, Berri Barmera Council and Renmark Paringa Council to increase physical activity participation, reduce barriers and better connect Riverland communities.

HIGHLIGHTS AND ACHIEVEMENTS

Gamechanger 2026

60+ attendees, including 35 volunteers from 20 clubs and community organisations. 11 practical workshops upskilled volunteers across coaching, governance and club development, complemented by AFLW All-Australian Janelle Cuthbertson as keynote speaker.

Waikerie School Sport Expo

Approximately 290 Year 4-8 students from across the Waikerie district participated Six local clubs and four State Sporting Organisations provided come-and-try activities, connecting students with local membership opportunities and showcasing new sports.

Riverland Recreation, Sport & Leisure Expo

Over 35 clubs and organisations showcased sport and recreation opportunities at The Precinct and Loxton Oval. Attendees could try activities and connect directly with local clubs and organisations.

Riverland Inclusive Sport Academy

More than 40 participants engaged in modified and accessible sport for people with disability, delivered alongside local clubs and providers.

Connected and Active Communities

Established to provide community input into project delivery, with a Terms of Reference developed and three meetings held during 2025–26.

2025-26 AT A GLANCE

20 Clubs & groups at *Gamechanger*

11 *Gamechanger* workshops

290 Students at the *Waikerie Expo*

45+ Clubs & groups at *Riverland & Waikerie Expos*

40+ *Inclusive Sport* Participants

3 *CAC Reference Group* Meetings



Waikerie School Sport Expo

COMMUNITY CONSULTATION

In 2025-26, Council published 14 separate items for public consultation, notifying the community of their occurrence online and within the circulating paper, as per Council's Public Consultation Policy and Section 50 of the Local Government Act 1999.

LEGISLATED PUBLIC CONSULTATION

- *Representation Review*
  Section 12
  25/06/25 - 16/07/25
- *Community Land Management Plan (Waikerie Institute)*
  Section 198
  30/07/25 - 20/08/25
- *Community Land Management Plans (Aquatic Club, Lions Park & Adjoining Land)*
  Section 198
  30/07/25 - 20/08/25
- *Long Term Lease (Waikerie Bowling Club)*
  Section 202(2)
  08/10/25 - 29/10/25
- *EV Chargers*
  Section 198
  22/10/25 - 12/11/25
- *Long Term Lease (Loxton North Sports Club)*
  Section 202(2)
  22/10/25 - 12/11/25
- *Strategic Plan Updates*
  Section 122(6)
  03/02/26 - 24/02/26
- *Draft Community Land Management Plans (multiple)*
  Section 198
  04/03/26 - 25/03/26
- *Long Term Lease (Loxton Aquatic Club)*
  Section 202(2)
  04/03/26 - 25/03/26
- *Public Consultation & Community Engagement Policy*
  Section 50/A
  25/03/26 - 15/04/26
- *Long Term Lease (Lot 8 Waikerie Aerodrome)*
  Section 202(2)
  29/04/26 - 20/05/26
- *Riverland Disability Access & Inclusion Plan*
  Section 122(6)
  06/05/26 - 27/05/26
- *Draft Annual Business Plan 2026-27*
  Section 122(6)
  13/05/26 - 03/06/26
- *Draft Long Term Financial Plan*
  Section 122(6)
  13/05/26 - 03/06/26

COMMUNITY ENGAGEMENT

Alongside periods of legislated public consultation for a range of activities and documents, Council continued to utilise its online community engagement platform, "Shaping Loxton Waikerie" to publish a range of interactive tools and resources that enhance community engagement and foster collaborative decision-making processes.

Council published 6 separate community engagement activities to Shaping Loxton Waikerie in 2025-26. The outcome of each activity has been published on the website in an effort to close the loop of communication with community members and showcase how their feedback helped to shape the result.

- *Gamechanger survey*
  A survey to gather feedback from the initial Gamechanger event held in 2025 to assist with planning and program development for the 2026 event.
- *Pocket Galleries*
  A short survey gaining community feedback on a pilot launch of pocket galleries in Waikerie.
- *Proposed roundabout in Loxton*
  Community feedback was invited on the proposed upgrade to the intersections of Kokoda Terrace, Robertson Avenue, Starcevich Road, and Aleppo Street in Loxton.
- *Season of Creativity*
  A short survey to gauge community interest in the 55+ arts and culture-themed program, understand popular workshop styles and topics, and identify any potential barriers for participation.
- *2025-26 Annual Business Plan x2*
  During budget preparation, Council published two community engagement activities aimed at informing Council's activities for the next 12 months and gaining a better understanding of the priorities and preferences of the community: Community Survey and Pitch Your Project.

LOXTON RETIREMENT VILLAGE

The Loxton Retirement Village provides a valued housing option for older members of the community, with 108 independent living units across approximately 6.28 hectares. The Village offers residents a secure and comfortable lifestyle while providing opportunities for future development.

GOVERNANCE AND ADMINISTRATION

The Village operates as a dedicated business unit of the District Council of Loxton Waikerie and is managed in accordance with Council's governance frameworks and legislative responsibilities.

In accordance with Section 41 of the Local Government Act 1999, the Village is supported by a dedicated Management Committee, with day-to-day administration and operational oversight provided by a Council officer.

The Village is made up of four adjoining courts:

- Peter Jackson Court - 22 units
- Frank Petch Court - 20 units
  Leatrice Pfitzner Court - 48 units
- Jan Cass Court - 18 units

KEY ACTIVITIES AND ACHIEVEMENTS

During 2025-26, Council continued to invest in the Village, with a focus on maintaining infrastructure, meeting compliance requirements, improving the presentation of the site and supporting resident wellbeing.

Infrastructure and Asset Improvements

Key works undertaken during the year included:

- External repainting of gables on 100 units.
- Replacement of 100 smoke alarms as part of ongoing safety and compliance measures.
- Replacement of the irrigation line servicing common garden areas.
- Progressing the Isolation Valve Upgrade Project, which is now approximately 85 per cent complete.
- Upgrading stormwater pipes to address flooding issues.
- Repair and replacement of mailboxes in Peter Jackson Court.

Maintenance and Compliance

The gardening and caretaking services contract with SA Home Mods & Maintenance was renewed for a further three years, while Murray Pest Control was engaged under a three-year agreement for termite inspections and spider spraying.

Three units were refurbished through the Village's 10-year cyclical inspection and refurbishment program, with a further six units refurbished following resident turnover to maintain properties to an appropriate standard for incoming residents.

Website

A new Loxton Retirement Village website was developed and launched at the end of the financial year. The redevelopment streamlined information, improved accessibility and created a more user-friendly experience. A new photo gallery also provides the community with an opportunity to view the Village and its facilities.

Resident and Community Engagement

Regular communication and engagement with residents continued through quarterly newsletters and meetings of the Section 41 Management Committee, Resident Committee and Community Centre Management Group.

Planning also commenced for the Season of Creativity program, funded through the Ageing Well SA - Age Friendly Grant. The program provides opportunities for people aged 55 and over to participate in accessible and inclusive arts and cultural activities, supporting creativity, social connection and active ageing.

LOOKING FORWARD

Council will continue to focus on responsible asset management, ongoing maintenance and refurbishment, resident engagement and opportunities for future development. These priorities will support the Village to remain financially sustainable, well maintained and responsive to the changing needs of an ageing community.

The continued renewal of infrastructure, proactive maintenance and investment in resident and community engagement will remain key priorities in the years ahead.

LOXTON Retirement Village Community Living

ECONOMIC AND REGIONAL STATEMENT



LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

> *The library and visitor centres serve as vital hubs for community engagement, access to information and learning opportunities.*

These facilities at Loxton and Waikerie deliver integrated library and visitor services, with the Waikerie branch also providing Council services at a shared customer service desk.

Our libraries importantly provide a space for people to belong, connect and feel part of the community. The integrated service model enables staff to provide library, visitor information, local history, community or council services seamlessly, often within the same customer interaction.

SERVICES

A diverse range of services are provided supporting lifelong learning, digital inclusion, community connection, access to information and local tourism. Alongside traditional library services meeting rooms, study areas and business services are available.

- Library Collection – Books, DVDs, CDs, e-Books, e-Audiobooks, e-Audio Players
- Free Wi-Fi
- Free Public Computers & Tablets
- Printing, Laminating, Copying & Scanning Service
- Digital Technology Assistance
- Justice of the Peace Service
- Loaded e-Audio Players
- Tourism Information – brochures, maps & itineraries
- Meeting Rooms

Services are delivered across four key service areas: Library, Visitor Information, History and Programs & Events, each contributing to the role our centres play as accessible and welcoming community spaces.

The new facility at Loxton continues to meet growing demand with a 39% increase in visitation from last year

LIBRARY

Library collections remain a core service, complemented by digital inclusion support that enables community members to access digital collections, information resources and everyday online services.

Library service usage has increased compared with the previous year, with physical loans showing a slight 5% increase. Digital loans now account for 26% of total loans, highlighting the growing importance of digital collections within the Libraries SA offerings.

Library loans	**93,429**
People assisted with technology	**1,358**
Hours accessed computers/tablets	**2,199**
Free Wi-Fi sessions accessed	**3,417**
Documents JP verified	**7,910**

A highlight during the period was a visit from the Libraries Board of South Australia as part of its regional tour of the Loxton Library. The Board was accompanied by the Director of the State Library of South Australia and the Associate Director of Public Library Services, and was welcomed by the Mayor, Deputy Mayor and councilors.

The Library Manager provided an overview of library usage and recent growth, highlighting significant improvements in visitation, loans, program attendance and overall community use of the new library.

The visitors were very impressed with the new library space, including the Visitor Information area, and commended Council's commitment to enhancing library services for the community.



Members of the Library's board tour group at the Loxton Library

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

PROGRAMS, EVENTS & EXHIBITIONS

The two Centres offer a diverse and engaging program of activities for both adults and children, delivered in collaboration with more than 70 community partners. Cultural and arts-based events, exhibitions showcasing local artists and creatives, adult digital literacy and a variety of educational and early literacy programs for children and adults. In total, 270 events were held with attendance at children's programs rising by 12% drawing 8,848 attendees.

Children's Programs Delivered

- Early Literacy – Baby Bounce (Weekly), Story Time (Weekly), Pre-school & Childcare Visits, 1001 Books Before School
- Science, Technology, Engineering & Maths (STEM), Big Summer Read, Citizen Science Corner, River Murray Turtles – Landscape SA
- Arts & Crafts
- Culture – NAIDOC & Reconciliation Week
- School Holiday Programs – Story & Craft, Search & Finds, Wilbur's Wildlife Visit
- Artwork Exhibitions – Ramco Primary School – River Fringe, Tuesday Art Club – River Fringe, Waikerie High School
- Educational - SA Space Week (Adelaide University)
- Children's Book Week
- School Class Visits

SA Space Week

Both libraries hosted Big Rover Rally workshops during SA Space Week, facilitated by the University of Adelaide. The hands-on workshops designed to encourage students' interest in space exploration and STEM provided opportunity to build rovers and test them out in a space simulation.

Baby Bounce

A new weekly Baby Bounce program for 0–2-year-olds commenced at Loxton Library in February, based on the evidence-informed Words Grow Minds approach, which focuses on Talk, Play, Read and Sing to support early learning, development and connection between babies and their parents or carers. Across 19 sessions, the program attracted 497 attendees, demonstrating strong and sustained community demand.

Loxton CWA also partnered with the library to create play mats and generously donate books for participating families, which have been enthusiastically received.



Loxton CWA members presenting the handmade play mats



Waikerie High School photographic display



Children having hands-on experience with Wilbur's Wildlife animals

CHILDREN'S PROGRAM ATTENDANCE

Children's Book Week	**613**
Children's Holiday Program	**1,251**
Weekly Story Time	**1,681**
Pre-school and Childcare Visits	**2,082**
Search & Find	**1,482**
Overall Attendees	**8,848**

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

NAIDOC & Reconcoliation Weeks

- Nunga Screenings
- NAIDOC Flag Raising
- NAIDOC Story & Craft

Adult Programs Delivered

- Technology Assistance - Telstra Being Digital Sessions (monthly), volunteer technology assistance 1-on-1
- Book Discussion Groups
- Author Visits – Fiona McCarthur, Darry Fraser
- SALA – Loxton High School Art Display, Arts on Terrace, My Riverfront Backyard – Susie Skujins
- Exhibitions - Space to Dream Travelling Exhibition, Qualco Art Group – River Fringe
- Book Sales
- Services SA – My Aged Care Information Session
- SA History Festival – Photo Booth with Michelle Gray, Van Dyke Brown Printing Workshop, Hidden Gems form the Archives display, Loxton News on Display, Family Photo Digitising Workshops, Rolling Up Their Sleeves display
- Community Engagement – Coffee & a Catch-up (monthly), Table Games & Jig-saw Puzzle (all day)
- ARAS – Aged Rights Advocacy Service (fortnightly)

Telstra Being Digital Program

The Loxton Waikerie Library Service secured $5,000 through the Telstra Being Digital Program to deliver monthly group digital literacy sessions at both libraries. Supported through a partnership between Telstra and Libraries SA, the program provides regional and school community libraries with access to valuable digital inclusion initiatives. Digital literacy support helps community members stay informed, connected and confident using digital technologies, with sessions receiving strong community participation.



Darry Fraser Author Visits

Best-selling Australian author Darry Fraser visited our libraries to showcase her newly released novel, The Adventuress of Albany. Participants enjoyed an engaging session exploring Darry's writing routine, the creative process behind her novels and the journey a manuscript takes before becoming a published book.



HISTORY SERVICES

The service responded to historical enquiries, supported school visits and resource requests, with a guest book providing a valuable record of visitors and feedback from across Australia and overseas.

Work progressed on the Spindle website project, with more than 250 images and accompanying information uploaded, alongside development of supporting guides and launch materials.

The Exhibition Room featured displays incorporating collection items and community loans:

- The Loxton Show
- Christmas in Loxton
- District Sport
- Children's Book Week
- St Peter's Lutheran Church (marking 100 years since its dedication)

History Month 2026 featured two displays, Hidden Gems from the Archives and The History of the Loxton Institute, with selected editions of The Loxton News again available throughout the month. Two new workshops on family heirlooms and digitisation also received positive feedback.



History Month; 'Hidden Gems from the Archives' display

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

VISITOR INFORMATION

Significant flood recovery improvements to the town riverfronts, including new lawns, landscaping, shelters, toilets and BBQ facilities, have enhanced the visitor experience and provided additional recreational opportunities for tourists. The activation of the lawned RV Park in Loxton has also been a significant benefit, supporting increased visitation and longer stays.

Visitors continue to value the personalised service provided by our accredited Visitor Information Centres (VICs), seeking local knowledge, physical maps and brochures, and trusted recommendations that online searches cannot always provide. Key areas of enquiry include:

- Campgrounds and RV Parks
- Road conditions, particularly access to tracks and unsealed roads during wet weather
- Accommodation
- Visitor facilities, including dump points, water, toilets, shopping and parking
- Local attractions, walking trails, playgrounds, parks and BBQ facilities
- Events and activities

Areas of Focus

A key focus is strengthening the VICs role in promoting local businesses, extending visitor stays and increasing the economic benefits of tourism across the region.

Supporting local businesses:

Continue identifying and showcasing local artisans, makers and producers to broaden the range of locally made products available through the VICs, providing additional exposure and sales opportunities for local businesses.

Promoting lesser-known experiences:

Developing targeted visitor information highlighting hidden gems, unique local experiences and emerging attractions to encourage visitors to explore beyond the region's established tourism offerings.

Encouraging longer stays:

Promote itineraries, experiences and regional attractions that encourage visitors to stay longer and explore more of the Loxton and Waikerie region, increasing visitor expenditure and supporting local businesses.

Strengthening regional identity:

Develop locally inspired merchandise and visitor resources that reflect the character and identity of Loxton and Waikerie, creating memorable visitor experiences while promoting the region beyond the initial visit. Staff collaborated with Karen McKenzie Art to develop unique bright and cheerful Loxton and Waikerie town jigsaw puzzles, magnets, cloth patches and drink holders to provide visitors and locals with a locally inspired keepsake.



Local tourism product display at the Loxton Library and VIC



Waikerie town jigsaw puzzles designed by Karen McKenzie Art

6,846 visitors serviced in VICs

123% increase in tourism sales (Loxton)

Loxton & Waikerie tourism website

41,164 views
10,990 users

COMPLIANCE STATEMENT



CONFIDENTIALITY PROVISIONS

Meetings and Documents

In accordance with Section 90 (1) of the Local Government Act 1999 (the Act) all Council and Committee meetings were conducted in a place open to the public.

Open and transparent decision making has been supported by the introduction of the Informal Gatherings Policy. The policy does allow for informal gatherings to be held for briefing, planning and educational sessions but does clarify that these gatherings will not be for the purpose of debating issues, building consensus positions or decision making.

Council held 12 ordinary meetings and 2 special meetings during 2025-26. Council met in confidence on 8 separate occasions during this time. Issues considered in confidence during 2025-26 are listed below:

MEETING DATE	SUBJECT	REASONS	RELEASED DATE*
16 Jul 2025	EV chargers - Loxton	Section 90 (3) (k)	16 Jul 2025
20 Aug 2025	External Audit Tender	Section 90 (3) (k)	2 Dec 2025
20 Aug 2025	Loxton Caravan Park and Land at Waikerie Caravan Park Evaluations	Section 90 (3) (b) (i) (ii)	Scheduled: 20 Aug 2027
20 Aug 2025	Riverland Swimming Pool and Recreation Centre Tender	Section 90 (3) (k)	2 Dec 2025
17 Sep 2025	Chief Executive Officer Annual Performance Review	Section 90 (3) (a)	2 Dec 2025
19 Nov 2025	Sale of Loxton Caravan Park and Waikerie Caravan Park Land	Section 90 (3) (k)	19 Nov 2025
28 Jan 2026	Lot 132 Stasinowsky Court, Loxton	Section 90 (3) (d) (i) (ii)	Scheduled: 28 Jan 2027
18 Feb 2026	Proposal to Purchase Hydro-therapy Pool	Section 90 (3) (b) (i) (ii)	Scheduled: 20 Aug 2026
18 Mar 2026	Caravan Park - Purchase Offers	Section 90 (3) (b) (i) (ii)	Scheduled: 18 Mar 2027
15 Apr 2026	Waikerie Caravan Park	Section 90 (3) (b) (i) (ii)	15 Apr 2026
15 Apr 2026	Loxton Caravan Park	Section 90 (3) (b) (i) (ii)	Scheduled: 15 Apr 2027

**Released under delegation to the Chief Executive Officer or by resolution of the Council*

Review of items held in confidence is undertaken on a regular basis, as determined by the resolution, and this process has seen all but five items in 2025-26 released from confidentially provisions over the course of the year.

SUBSIDIARY OF COUNCIL

Council is required to provide the annual report of any subsidiary. The Murraylands and Riverland Local Government Association (MRLGA) is a regional subsidiary of member Councils. The association works to coordinate, advocate and represent the member Councils at a regional level.

Member councils:

- Berri Barmera Council
- Coorong District Council
- District Council of Karoonda East Murray
- District Council of Loxton Waikerie
- Mid Murray Council
- Renmark Paringa Council
- Rural City of Murray Bridge
- Southern Mallee District Council

ELECTOR REPRESENTATION

Periodical Review

> *The Local Government Act 1999 requires that Council must ensure that all aspects of the composition of the Council, and the issue of the division, or potential division of the area of the Council into wards are comprehensively reviewed under this section at least once in each relevant period as prescribed by regulation.*

Representation Quota

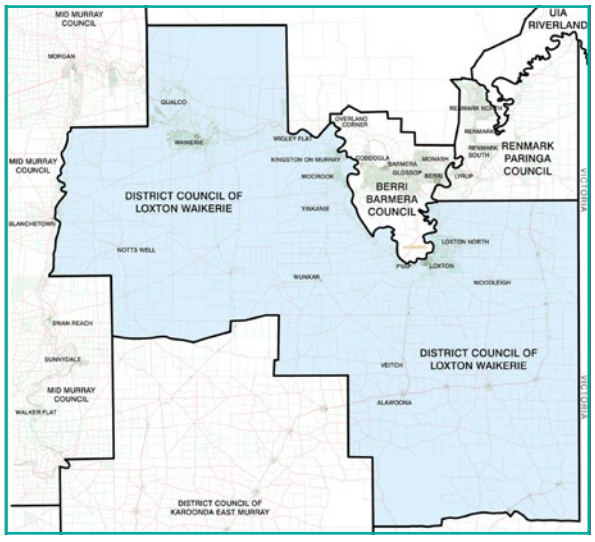
> *The total representation quota is the number of electors for each Elected Member: **8,652.** Electors are represented by **10** Elected Members (excluding the Mayor). The District Council of Loxton Waikerie's representation quota is **1:865** and compares with other similar sized Councils.*

Elector data, representation and areas compared with Councils of similar elector numbers):

COUNCIL	COUNCILLORS EXC. MAYOR	ELECTORS	REPRESENTATION QUOTA /RATIO
Loxton Waikerie (7,957km^2)	10	8,652	1:865
Berri Barmera (508km^2)	8	7,782	1:972
Clare and Gilbert Valleys (1,840km^2)	9	7,081	1:786
Light Regional (1,278km^2)	9	12,287	1:1365
Wattle Range (3,924km^2)	11	9,049	1:822
Yorke Peninsula (5,834km^2)	11	9,457	1:859

Source: Electoral Commission SA 2026

REGIONAL MAP



Area
7,763km²

2,306km
of roads

Population
11,971
ABS Statistics
2025 Estimate

PROCUREMENT STATEMENT

Competitive Tendering Arrangements

Each financial year, Council procures a wide variety of goods and services to assist in meeting the outcomes of the Strategic Management Plans, to supplement and broaden the range of its service delivery to the community and to support all of the functions of the organisation.

Policies and procedures are in place to ensure that Council obtains quality goods and services, receives value for money, appropriately manages exposure to risk, ensures a high level of customer service and maintains transparency and fair dealings with the marketplace.

During the 2025-26 financial year, Council published 19 Request for Tenders and 32 Select Request for quotes.

Use of Local Goods and Services

Council is committed to maximising the positive impact of its activities to benefit the local community, the economy, and the environment.

Council may give preference to local contractors and suppliers with consideration to:

- the creation of local employment opportunities
- increased availability of local servicing support
- increased convenience with communications with the supplier for contract management
- actively promoting to local businesses opportunities to supply to the Council
- structuring the purchasing processes to be accessible to all businesses
- ensuring, where possible, that specifications and purchasing descriptions are not structured so as to potentially exclude local suppliers and contractors
- the short and long term impact of the procurement on local business

With regard to all matters set out in Council's Procurement Policy, and when deciding on the purchase of goods and services, priority will be given as follows:

1. District Council of Loxton Waikerie area
2. Riverland
3. South Australia

During 2025-26, $9.074m (or 47% of Council's purchases) were from local suppliers.

Purchase Cards Expenditure

Credit card purchasing for council business is to augment, not replace, existing procurement practices, and is only encouraged where it is more cost effective than traditional methods.

During the 2025-26 financial year, $398,636 was spent across 31 purchase cards allocated to staff.

EXTERNAL AUDITORS

Council is required under the Act to appoint a suitably qualified person as its external auditor. The external auditor reports to Council on the General Purpose and Special Purpose Financial Report prepared annually.

The external auditor is also required to report to Council on matters arising from the audit and must specifically identify in the report any irregularity in Council's accounting practices or the management of its financial affairs.

During 2025-26 the Riverland G3 Alliance identified that calling for tenders collectively will result in financial and logistical benefits for the Councils as well as for the successful auditing firm. As a result of this competitive tending process Council appointed Dean Newbery as its external auditor for a five-year term ending in 2030.

Pursuant to the Local Government Act 1999 s128, Council must disclose the remuneration paid to its external auditor.

In 2025-26, $24,700 (ex GST) was paid to Dean Newbery for the annual audit of statutory financial records and related specific purpose statements. A further $800 (ex GST) was paid for grant acquittals completed during the year.

COMMUNITY LAND MANAGEMENT PLANS

A comprehensive review of Council's Community Land Management Plan (CLMP) has commenced in accordance with the provisions of the Local Government Act.

The process to adopt a CLMP involves the draft document being endorsed by Council before being presented to the community for public consultation, then back to Council for final approval.

During the 2025-26 financial year, the following CLMPs were adopted:

- Cemeteries
- Loxton Recreation Grounds
- Loxton Riverfront (township)
- Potion of Loxton Sporting Precinct
- Waikerie Institute
- Waikerie Recreaiton Grounds
- Waikerie Riverfront (township)

Council will continue to review the remaining CLMPs during the 2025-26 financial year.

FREEDOM OF INFORMATION

Applications

Council provides information to residents/ ratepayers whenever possible, without referral to the provisions of the Freedom of Information Act 1991.

Where information is requested under the Freedom of Information Act an application fee must be forwarded with the completed request forms provided for in the Act, unless an exemption is granted.

Applications are responded to as soon as possible within the statutory 30 days of receipt of a request and application fee or proof of exemption.

One (1) Freedom of Information Applications was received during the reporting period. One (1) application was processed, and zero (0) applications were withdrawn.

Pursuant to Section 38(1) of the Freedom of Information Act 1991 a person who is aggrieved by a determination made by the Council is entitled to an internal review of the determination.

All Freedom of Information applications and inquiries should be addressed to Council's FOI Officer.

ORGANISATIONAL STRUCTURE

GOVERNANCE & STRATEGY
Governance
Administration
Finance & Rates
Records Management
Economic Development
Development Control & Regulatory Services
Projects
Customer Service

INFRASTRUCTURE
Parks & Gardens
Waste Management (CWMS & Transfer Stations)
Strategic Infrastructure Planning
Recreation, Opens Space and Reserves
Roads & Footpaths
Infrastructure Maintenance Programs
Capital Program delivery
Asset Engineering

COMMERCIAL & COMMUNITY
Human Resources
Work Health Safety & Risk
Risk Management
Tourism & Events
Community Development & Volunteer Management
Library & Information Centres
Leases & Licensing
Communications & Community Engagement
Business Analytics & Information Communication Technology
Cemeteries
Arts and Culture

ENVIRONMENTAL
Food Safety
Swimming Pool Inspection and Compliance
Planning and Building
Mosquito Surveillance and Control
Strategic Planning
Building Fire Safety
Fire Prevention
Animal Management
Nuisance and Litter
Parking

BY-LAW REVIEW

Section 246 of the Local Government Act 1999 (the Act) provides for Councils to make By-laws for the good rule and government of an area and for the convenience, comfort and safety of its community.

The District Council of Loxton Waikerie has seven by-laws:

- By-law No. 1 – Permits and Penalties
- By-law No. 2 – Local Government Land
- By-law No. 3 – Roads
- By-law No. 4 – Moveable Signs
- By-law No. 5 – Dogs
- By-law No. 6 – Cats
- By-Law No. 7 – Camping and Mooring
- By-Law No. 8 - Miscellaneous Amendment By-Law 2025

As part of Council's by-law review in 2024-25, a new By-Law No. 7 – Camping and Mooring – was drafted and adopted by Council in September 2024. The Legislative Review Committee subsequently required further amendments, resulting in the development and adoption of By-Law No. 8 and completion of the by-law review process.

Council's by-laws are in force until 2032 and are available to view on Council's website.

INTERNAL REVIEW

Council Decisions

Under Section 270 of the Local Government Act 1999 Council is required to have policies, practices and procedures to manage any request for a review of a Council decision.

Council has an Internal Review of Council Decisions Policy and Procedure. The policy and procedure are explained and available on Council's website.

For the period of 2025-26, Council did not receive an application for an internal review under Section 270(8) of the Local Government Act 1999.

LEGAL COSTS

The Council incurred $94,121 in legal costs in 2025-26. Advice fell into the following categories:

LEGAL ADVICE CATEGORIES	$
General Legal	47,622
Rates	0
Environment/Planning	17,725
Lease Management	28,774
Total Expenses	**94,121**



REGISTERS AND CODES OF PRACTICE

Schedule 4 Compliance Information

Pursuant to schedule 4 of the Local Government Act 1999 and the Local Government (Elected) Act 1999, Council is required to maintain a series of registers, and codes of practice.

LIST OF REGISTERS

- Register of Interests (Elected Members)
- Register of Gifts and Benefits (Elected Members)
- Register of Allowances and Benefits (Elected Members)
- Register of Training and Development (Elected Members)
- Register of Remuneration, Salaries and Benefits (Employees)
- Register of Interest (Employees)
- Register of Gifts and Benefits (Employees)
- Register of Community Land
- Register of Public Roads
- Register of By-Laws
- Register of Building Upgrade Agreements

CODES OF PRACTICE

- Code of Practice - Access to Council and Committee Meetings and Documents
- Code of Practice - Procedures at Meetings

NATIONAL COMPETITION POLICY

The South Australian Government's Competitive Neutrality Policy ensures that significant government (and local government) businesses compete fairly in the market.

Pursuant to the Government Business Enterprises (Competition) Act 1996, and Local Government Act 1999, Council is required to provide a statement of competition neutrality principles within its Annual Report.

- The Loxton Riverfront Holiday Park, the Council's only significant business activity, operated without any competition within the township. While competitive neutrality measures are typically applied in situations with potential competition, they help ensure that the park functions efficiently and fairly even in this unchallenged environment.
- Council's leases and licenses are primarily not provided for business purposes, with one exception. This approach helps maintain transparency and accountability in our operations while supporting community interests.

Additionally, during 2025-26:

- There were no new significant business activities controlled by the council that were commenced or ceased.
- No complaints were received alleging a breach of competitive neutrality principles.

FINANCIAL STATEMENTS



District Council of Loxton Waikerie

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2026

District Council of Loxton Waikerie

General Purpose Financial Statements

for the year ended 30 June 2026

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District Council of Loxton Waikerie

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,
- Council has recieved a qualified report regarding the internal controls in a specific area. Despite this, the qualification, the Council is satisfied its financial records are complete, accurate and reliable. The internal controls were generally effective throughout the financial year. Council is improving its internal control framework with the auditor's recommendation.
- the financial statements accurately reflect the Council's accounting and other records.

David Beaton
Chief Executive Officer

21 October 2026

Trevor Norton
Mayor

21 October 2026

District Council of Loxton Waikerie

Statement of Comprehensive Income

for the year ended 30 June 2026

$ '000	Notes	2026	2025
Income			
Rates	4a	16,169	15,802
Statutory charges	4b	337	279
User charges	4c	1,861	1,618
Grants, subsidies and contributions - operating	4g	10,773	10,157
Investment income	4d	803	276
Reimbursements	4e	421	298
Other income	4f	1,181	1,047
Total income		31,545	29,477
Expenses			
Employee costs	5a	6,809	6,851
Materials, contracts and other expenses	5b	11,833	10,808
Depreciation, amortisation and impairment	5c	9,461	9,898
Finance costs	5d	60	385
Total expenses		28,163	27,942
Operating surplus / (deficit)		3,382	1,535
Amounts received specifically for new or upgraded assets	4g	3,322	4,687
Asset disposal and fair value adjustments	6	(7,342)	(10,855)
Net surplus / (deficit)		(638)	(4,633)
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	11a	(2,779)	10,752
Intangible Asset - Water Rights - Change in Value		695	500
Other movements		–	26
Total amounts which will not be reclassified subsequently to operating result		(2,084)	11,278
Total other comprehensive income		(2,084)	11,278
Total comprehensive income		(2,722)	6,645

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

District Council of Loxton Waikerie

Statement of Financial Position

as at 30 June 2026

$ '000	Notes	2026	2025
ASSETS			
Current assets			
Cash and cash equivalent assets	7a	11,673	4,783
Trade and other receivables	7b	1,728	1,943
Inventories	7c	426	508
Total current assets		13,827	7,234
Non-current assets			
Trade and other receivables	8a	1,507	839
Other non-current assets	8b	11,201	9,810
Infrastructure, property, plant and equipment	9	270,100	279,413
Investment property	9	19,230	18,653
Total non-current assets		302,038	308,715
TOTAL ASSETS		315,865	315,949
LIABILITIES			
Current liabilities			
Trade and other payables	10a	18,939	16,154
Borrowings	10b	11	14
Provisions	10c	1,855	1,986
Total current liabilities		20,805	18,154
Non-current liabilities			
Borrowings	10b	183	194
Provisions	10c	116	118
Total non-current liabilities		299	312
TOTAL LIABILITIES		21,104	18,466
Net assets		294,761	297,483
EQUITY			
Accumulated surplus		89,135	89,583
Asset revaluation reserves	11a	204,107	206,191
Other reserves	11b	1,519	1,709
Total equity		294,761	297,483

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

District Council of Loxton Waikerie

Statement of Changes in Equity

for the year ended 30 June 2026

$ '000	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2026				
Balance as at 1 July	89,583	206,191	1,709	297,483
Net surplus / (deficit) for year	(638)	–	–	(638)
Other comprehensive income				
Gain (loss) on revaluation of IPP&E	–	(2,779)	–	(2,779)
Intangible Asset - Water Rights - Change in Value	–	695	–	695
Other movements	–	–	–	–
Other comprehensive income	–	(2,084)	–	(2,084)
Total comprehensive income	(638)	(2,084)	–	(2,722)
Transfers between reserves	190	–	(190)	–
Balance at the end of period	89,135	204,107	1,519	294,761
2025				
Balance as at 1 July	95,627	194,913	298	290,838
Net surplus / (deficit) for year	(4,633)	–	–	(4,633)
Other comprehensive income				
Gain (loss) on revaluation of IPP&E	–	10,752	–	10,752
Intangible Asset - Water Rights - Change in Value	–	500	–	500
Other movements	–	26	–	26
Other comprehensive income	–	11,278	–	11,278
Total comprehensive income	(4,633)	11,278	–	6,645
Transfers between reserves	(1,411)	–	1,411	–
Balance at the end of period	89,583	206,191	1,709	297,483

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

District Council of Loxton Waikerie

Statement of Cash Flows

for the year ended 30 June 2026

$ '000	Notes	2026	2025
Cash flows from operating activities			
Receipts			
Rates receipts		16,223	15,709
Statutory charges		337	282
User charges		1,861	1,618
Grants, subsidies and contributions		12,510	10,188
Investment receipts		231	276
Reimbursements		421	344
Other receipts		1,235	1,975
Payments			
Payments to employees		(6,811)	(6,846)
Payments for materials, contracts and other expenses		(11,210)	(12,765)
Finance payments		(4)	(6)
Net cash provided by (or used in) operating activities	12b	14,793	10,775
Cash flows from investing activities			
Receipts			
Amounts received specifically for new or upgraded assets		3,322	7,780
Sale of replaced assets		420	549
Sale of surplus assets		20	250
Repayments of loans by community groups		42	28
Payments			
Expenditure on renewal/replacement of assets		(6,983)	(7,303)
Expenditure on new/upgraded assets		(4,679)	(10,229)
Purchase of investment property		(320)	(416)
Loans made to community groups		(150)	–
Net cash provided (or used in) investing activities		(8,328)	(9,341)
Cash flows from financing activities			
Receipts			
Proceeds from bonds and deposits		169	–
Proceeds from aged care facility deposits		777	997
Payments			
Repayments of loans		(14)	(16)
Repayment of bonds and deposits		–	(18)
Repayment of aged care facility deposits		(507)	(689)
Net cash provided by (or used in) financing activities		425	274
Net increase (decrease) in cash held		6,890	1,708
plus: cash & cash equivalents at beginning of period		4,783	3,075
Cash and cash equivalents held at end of period	12a	11,673	4,783

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

District Council of Loxton Waikerie

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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District Council of Loxton Waikerie

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 financial statements are set out below.

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical cost convention

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

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

1.3 Rounding

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

(2) The local government reporting entity

The District Council of Loxton Waikerie is incorporated under the SA Local Government Act 1999 and has its principal place of business at 35 Bookpurnong Terrace, Loxton. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

(3) Income recognition

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

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

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

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

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2016/17	$6,498,824	$4,290,475	+ $2,208,349
2017/18	$4,293,314	$4,246,796	+ $46,518
2018/19	$5,276,235	$4,592,560	+ $683,675
2019/20	$4,379,992	$4,635,026	- $255,034
2020/21	$4,242,751	$4,652,154	- $409,403
2021/22	$6,109,717	$4,732,121	+$1,377,596
2022/23	$6,846,686	$4,971,755	+$1,874,931
2023/24	$662,749	$5,648,790	-$4,986,041
2024/25	$8,707,360	$5,731,443	+$2,975,917
2025/26	$8,417,705	$6,240,238	+$2,177,467

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

The 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.

Other Financial Instruments

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. A detailed statement of the accounting policies applied to financial instruments also form part of Note 13.

(5) Inventories

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

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policies (continued)

(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 an appropriate proportion of variable and fixed overhead.

Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant and equipment when they are completed and ready for use

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 given to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

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 in 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 shown in Note 9. 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.

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 ...

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 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

Loans 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". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

(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 on costs) 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 on costs) 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 untaken sick leave.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. 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 15.

(10) 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.

District Council of Loxton Waikerie

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	**10.7%**	5.2%	(26.1)%
This ratio expresses the operating surplus as a percentage of total operating revenue.			
2. Net Financial Liabilities Ratio Net financial liabilities / Total operating income	**20%**	37%	52%
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.			
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	**4.1%**	(5.3)%	(1.5)%
Adjusted Net Financial Liabilities Ratio Net financial liabilities / Total operating income	**21%**	41%	42%
3. Asset Renewal Funding Ratio Asset renewals / Infrastructure and Asset Management Plan required expenditure	**117%**	99%	141%
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.			

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 3. Uniform presentation of finances

$ '000	2026	2025

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	16,169	15,802
Statutory charges	337	279
User charges	1,861	1,618
Grants, subsidies and contributions - operating	10,773	10,157
Investment income	803	276
Reimbursements	421	298
Other income	1,181	1,047
Total Income	31,545	29,477
Expenses		
Employee costs	(6,809)	(6,851)
Materials, contracts and other expenses	(11,833)	(10,808)
Depreciation, amortisation and impairment	(9,461)	(9,898)
Finance costs	(60)	(385)
Total Expenses	(28,163)	(27,942)
Operating surplus / (deficit)	3,382	1,535
Adjusted Operating surplus / (deficit) before capital amounts	3,382	1,535
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(6,983)	(7,303)
Add back depreciation, amortisation and impairment	9,461	9,898
Add back proceeds from sale of replaced assets	420	549
	2,898	3,144
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(4,999)	(10,645)
Add back amounts received specifically for new and upgraded assets	3,322	7,780
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	20	250
	(1,657)	(2,615)
Adjusted annual net impact to financing activities (surplus/(deficit))	4,623	2,064

District Council of Loxton Waikerie

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

Note 4. Income

$ '000	2026	2025
(a) Rates		
General rates		
General rates	12,033	11,837
Less: mandatory rebates	(194)	(193)
Less: discretionary rebates, remissions and write-offs	(70)	(77)
Total general rates	11,769	11,567
Other rates (including service charges)		
Landscape levy	540	551
Waste collection	1,686	1,631
Community wastewater management systems	2,026	1,908
Total other rates (including service charges)	4,252	4,090
Other charges		
Penalties for late payment	120	138
Legal and other costs recovered	28	7
Total other charges	148	145
Total rates	16,169	15,802
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	55	30
Town planning fees	153	107
Health and septic tank inspection fees	42	54
Animal registration fees and fines	86	88
Other licences, fees and fines	1	–
Total statutory charges	337	279
(c) User charges		
Cemetery Fees	140	154
Sundry	18	16
Marina Fees	82	84
Retirement Village	1,216	1,011
Private Works	2	–
Hire/Lease/Rent Fees	169	156
Tourism Income	131	103
Search Fees	35	28
Waste Management	65	64
Food Inspections	3	2
Total user charges	1,861	1,618

continued on next page ...

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

Note 4. Income (continued)

$ '000	2026	2025
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	219	269
- Banks and other	2	–
- Loans to community groups	6	7
Unwinding of premiums and discounts	576	–
Total investment income	803	276
(e) Reimbursements		
Fuel Rebate	112	120
Trainee Reimbursement	6	2
Waikerie Truck Stop	30	29
Insurance Claims	218	133
SA Health	20	14
Other	35	–
Total reimbursements	421	298
(f) Other income		
Sundry	21	27
Loxton Riverfront Holiday Park	755	780
Workers Compensation Scheme Bonus	128	137
Local Government Finance Authority Bonus	13	23
Temporary Water Licence Sales	228	47
Sponsorship Income	36	33
Total other income	1,181	1,047
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	3,322	4,687
Total amounts received for new or upgraded assets	3,322	4,687
Operating grants, subsidies and contributions		
Untied - Financial Assistance Grant	8,418	8,707
Roads to Recovery	872	1,040
Library and communications	32	43
Sundry	1,451	367
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	10,773	10,157
Total grants, subsidies and contributions	14,095	14,844

continued on next page ...

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

Note 4. Income (continued)

$ '000	2026	2025
(i) Sources of grants		
Commonwealth Government	5,539	3,650
State Government	8,484	8,660
Other	72	2,534
Total	14,095	14,844

Note 5. Expenses

$ '000	Notes	2026	2025
(a) Employee costs			
Salaries and wages		6,402	6,168
Employee leave expense		1,262	1,390
Superannuation - defined contribution plan contributions	15	829	748
Superannuation - defined benefit plan contributions	15	87	91
Workers' compensation insurance		339	347
Other employee related costs		13	53
Less: capitalised and distributed costs		(2,123)	(1,946)
Total operating employee costs		6,809	6,851
Total number of employees (full time equivalent at end of reporting period)		84	81
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		26	21
Bad and doubtful debts		(241)	271
Elected members' expenses		252	244
Subtotal - prescribed expenses		37	536

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

Note 5. Expenses (continued)

$ '000	2026	2025
(ii) Other materials, contracts and expenses		
Contractors	5,606	4,859
Energy	661	566
Legal expenses	94	102
Levies paid to Government - Landscape levy	557	563
Parts, accessories and consumables	1,632	1,186
Professional services	192	346
Cleaning	459	492
Fuel	649	603
Insurance	620	564
Management Fee	799	793
Registration Fee	81	86
Revaluation decrement - Retirement Village	351	8
Subscriptions	529	517
Telecommunications	67	70
Water	265	304
Less: capitalised and distributed Costs	(766)	(787)
Subtotal - Other material, contracts and expenses	11,796	10,272
Total materials, contracts and other expenses	11,833	10,808

(c) Depreciation, amortisation and impairment

(i) Depreciation and amortisation		
Buildings and other structures	2,451	2,920
Infrastructure		
- Road Infrastructure	4,037	4,435
- Footpaths, Kerb & Gutter	600	439
- Stormwater drainage	277	262
- CWMS	653	556
- Other Infrastructure	5	3
- Irrigation	119	104
Plant, Machinery & Equipment	1,154	1,010
Office Equipment, Furniture & Fittings	165	169
Total depreciation, amortisation and impairment	9,461	9,898

(d) Finance costs

Interest on loans	4	6
Unwinding of present value discounts	56	379
Total finance costs	60	385

District Council of Loxton Waikerie

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 6. Asset disposal and fair value adjustments

$ '000	2026	2025
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	420	549
Less: carrying amount of assets sold	(4,663)	(2,960)
Gain (loss) on disposal	(4,243)	(2,411)
(ii) Assets surplus to requirements		
Proceeds from disposal	20	250
Less: carrying amount of assets sold	(3,376)	(3,169)
Less: other amounts relating to the sale of surplus assets	–	(5,099)
Gain (loss) on disposal	(3,356)	(8,018)
Fair value adjustments		
Investment property - fair value increase / (decrease)	257	(426)
Total fair value adjustments	257	(426)
Net gain (loss) on disposal or revaluation of assets	(7,342)	(10,855)

Note 7. Current assets

$ '000	2026	2025
(a) Cash and cash equivalent assets		
Cash on hand and at bank	674	98
Deposits at call	10,999	4,685
Total cash and cash equivalent assets	11,673	4,783
(b) Trade and other receivables		
Rates - general and other	939	993
Accrued revenues	134	425
Debtors - general	188	170
GST recoupment	238	292
Prepayments	178	297
Loans to community organisations	56	44
Subtotal	1,733	2,221
Less: provision for expected credit losses	(5)	(278)
Total trade and other receivables	1,728	1,943
(c) Inventories		
Stores and materials	426	508
Total inventories	426	508

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 8. Non-current assets

$ '000	2026	2025
(a) Trade and other receivables		
Receivables		
Loans to community organisations	1,507	839
Total financial assets	1,507	839
(b) Other non-current assets		
Capital work in progress	3,306	2,610
Intangible Asset - Water Rights	7,895	7,200
Total other non-current assets	11,201	9,810

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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

Infrastructure, property, plant and equipment

		as at 30/06/25				Asset movements during the reporting period						as at 30/06/26			
$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 5c)	Revaluation Decrements to Equity (ARR) (Note 11)	Revaluation Increments to Equity (ARR) (Note 11)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land - community	3	33,649	–	–	33,649	–	–	–	–	–	–	33,649	–	–	33,649
Buildings and other structures	3	116,216	7,290	(53,720)	69,786	390	389	(3,574)	(2,451)	–	3,011	116,843	779	(50,071)	67,551
- Road Infrastructure	3	167,592	122	(49,207)	118,507	1,946	4,586	(3,072)	(4,037)	(11,406)	–	143,030	6,532	(43,038)	106,524
- Footpaths, Kerb & Gutter	3	26,460	192	(8,771)	17,881	80	962	(273)	(600)	–	3,299	32,994	1,042	(12,687)	21,349
- Stormwater drainage	3	21,914	32	(8,103)	13,843	–	–	–	(277)	–	1,066	23,311	–	(8,679)	14,632
- CWMS	3	31,834	20	(17,783)	14,071	–	163	(138)	(653)	–	1,108	33,415	163	(19,026)	14,552
- Irrigation	3	5,540	26	(2,298)	3,268	59	65	–	(119)	–	141	5,812	124	(2,522)	3,414
- Other Infrastructure	3	298	–	(205)	93	71	–	–	(5)	–	2	106	71	(16)	161
Plant, Machinery & Equipment		–	13,038	(6,297)	6,741	250	1,769	(381)	(1,154)	–	–	–	14,060	(6,835)	7,225
Office Equipment, Furniture & Fittings		–	3,025	(1,999)	1,026	67	115	–	(165)	–	–	–	3,207	(2,164)	1,043
Book Stocks	3	548	–	–	548	–	–	(548)	–	–	–	–	–	–	–
Total infrastructure, property, plant and equipment		404,051	23,745	(148,383)	279,413	2,863	8,049	(7,986)	(9,461)	(11,406)	8,627	389,160	25,978	(145,038)	270,100
Comparatives		379,398	28,442	(139,945)	267,895	7,701	9,092	(6,129)	(9,898)	(15)	10,767	404,051	23,745	(148,383)	279,413

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

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

Investment property

		Asset movements during the reporting period									
		as at 30/06/25						as at 30/06/26			
$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions Renewals	Revaluation Increments/ Decrements to P&L - Investment Properties (Note 6)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Buildings and structures	2	18,653	–	–	18,653	319	257	19,230	–	–	19,230
Total investment property		18,653	–	–	18,653	319	257	19,230	–	–	19,230
Comparatives		18,663	–	–	18,663	416	(426)	18,653	–	–	18,653

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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

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

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. Accordingly, formal sensitivity analysis does not provide useful information.
Transfers between fair value hierarchy levels

In the course of revaluing Land, Buildings and Structures the nature of the inputs applied was reviewed in detail for each asset and where necessary, the asset reassigned to the appropriate fair value hierarchy level. Such transfers take effect as at the date of the revaluation.

A review will be undertaken within the 2026-27 financial reporting year to reclassify and reassign to the appropriate fair value hierarchy level.

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

continued on next page ...

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

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.

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

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

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

Transition to AASB 13 - Fair Value Measurement

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

Capitalisation Thresholds

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

	$
Office Furniture & Equipment	5,000
Other Plant & Equipment	5,000
Buildings - new construction/extensions	20,000
Park & Playground Furniture & Equipment	10,000
Road construction & reconstruction	20,000
Paving & Footpaths, Kerb & Gutter	5,000
Drains & Culverts	5,000

Estimated Useful Lives

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture & Equipment	
Office Equipment	4 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equipment	5 to 8 years
Other Plant & Equipment	5 to 15 years
Building & Other Structures	
Buildings - masonry	50 to 100 years
Buildings - other construction	20 to 40 years
Park Structures - masonry	50 to 100 years
Park Structures - other construction	20 to 40 years
Playground Equipment	5 to 15 years
Benches, Seats, etc	10 to 20 years

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

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

Infrastructure	
Sealed Roads - Surface	15 to 30 years
Sealed Roads - Structure	15 to 50 years
Unsealed Roads	15 to 45 years
Bridges - Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	30 to 100 years
Drains	80 to 100 years
Culverts	50 to 75 years
Flood Control Structures	80 to 100 years
Dams and Reservoirs	80 to 100 years
Bores	20 to 40 years
Reticulation Pipes - PVC	70 to 80 years
Reticulation Pipes - Other	25 to 75 years
Pumps & Telemetry	15 to 25 years

Land & Land Improvements
Land and Land Improvements undertook a desktop independent revaluation as at 30 June 2026 provided by Preston Rowe Paterson Adelaide Pty Ltd (PRP).

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

Freehold land and land over which Council has control, but does not have title, is recognised on the cost basis. No capitalisation threshold is applied to the acquisition of land or interests in land.

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset.

Buildings & Other Structures
The valuation was conducted by Preston Rowe Paterson Adelaide Pty Ltd (PRP) using a desktop revaluation approach at depreciated current replacement cost as at 30 June 2026. Full revaluations are undertaken every five years. All additions are initially recorded at cost.

- Basis of valuation: Fair Value / Current Replacement Cost
- Desktop valuation date: 30 June 2026, performed by Preston Rowe Paterson Adelaide Pty Ltd (PRP)
- Condition assessment: Last performed by Sprouts in 2021

Infrastructure - Roads
Full valuation completed as at 1 July 2025 by Modelve, Tonkin Consulting Services and Council staff using depreciated current replacement cost, incorporating actual costs incurred during the reporting period ended 30 June 2025. All acquisitions during the 2025–26 financial year are recorded at cost.

- Basis of valuation: Fair Value / Current Replacement Cost
- Full valuation date: 1 July 2025 performed by Modelve, Tonkin Consulting Services and Council Staff.
- Condition assessment: Last performed by IMG in 2025

Infrastructure - Footpaths and Kerbs and Gutters
Full valuation completed as at 1 July 2025 by Modelve, Tonkin Consulting Services and Council staff using depreciated current replacement cost, incorporating actual costs incurred during the reporting period ended 30 June 2025. All acquisitions during the 2025–26 financial year are recorded at cost.

- Basis of valuation: Fair Value / Current Replacement Cost
- Full valuation date: 1 July 2025 performed by Modelve, Tonkin and Council Staff.
- Condition assessment: Last performed by IMG in 2025

Infrastructure - Other

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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

Reviewed by Tonking Consulting Sevices using a desktop revaluation approach at depreciated current replacement cost as at 1 July 2025, based on actual costs incurred during the reporting period ended 30 June 2025. All acquisitions during the 2025–26 financial year are recorded at cost.

- Basis of valuation: Fair Value / Current Replacement Cost
- Desktop valuation date: 1 July 2025 performed by Tonkin Consulting Services
- Condition assessment: Last performed by HDS in 2020

Infrastructure - Stormwater Drainage
Reviewed by Tonkin Consulting Services using a desktop revaluation approach at depreciated current replacement cost as at 1 July 2025, based on actual costs incurred during the reporting period ended 30 June 2025. All acquisitions during the 2025–26 financial year are recorded at cost.

- Basis of valuation: Fair Value / Current Replacement Cost
- Desktop valuation date: 1 July 2025, performed by Tonkin Consulting Services
- Condition assessment: Under review in 2025-26.

Infrastructure - Community Wastewater Management System (CWMS)
Reviewed by Tonkin Consulting Services using a desktop revaluation approach at depreciated current replacement cost as at 1 July 2025, based on actual costs incurred during the reporting period ended 30 June 2025. All acquisitions during the 2025–26 financial year are recorded at cost.

- Basis of valuation: Fair Value / Current Gross Replacement Cost
- Desktop valuation date: 1 July 2025, performed by Tonkin Consulting Services
- Condition assessment: Last performed by Plumbing and Pipeline Solutions in 2017

Infrastructure - Irrigation
Reviewed by Tonkin Consulting Services using a desktop revaluation approach at depreciated current replacement cost as at 1 July 2025, based on actual costs incurred during the reporting period ended 30 June 2025. All acquisitions during the 2025–26 financial year are recorded at cost.

- Basis of valuation: Fair Value / Current Replacement Cost
- Desktop valuation date: 1 July 2025, performed by Tonkin Consulting Services
- Condition assessment: Comprehensive assessments are impractical due to the underground nature of the infrastructure

Plant, Furniture & Equipment
These assets are recognised at cost and depreciated using the straight-line method.

Book Stocks
Book stocks and other lending materials were revalued at fair value as at 30 June 2026 by Council staff.

Investment Property
Investment properties are valued at fair value, representing the amount for which the properties could be exchanged between willing parties in an arm's length transaction, based on current prices in an active market for similar properties in the same location and under similar lease conditions.

The 2025–26 valuation was independently conducted by Preston Rowe Paterson Adelaide Pty Ltd (PRP).

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 10. Liabilities

$ '000	2026 Current	2026 Non Current	2025 Current	2025 Non Current
(a) Trade and other payables				
Goods and services	1,304	–	734	–
Payments received in advance	1,998	–	261	–
Accrued expenses - employee entitlements	71	–	–	–
Accrued expenses - other	1,098	–	943	–
Retirement Village Facility Deposits	14,232	–	14,149	–
Deposits, retentions and bonds	236	–	67	–
Total trade and other payables	18,939	–	16,154	–
(b) Borrowings				
Loans	11	183	14	194
Total Borrowings	11	183	14	194
(c) Provisions				
Employee entitlements (including oncosts)	–	–	73	–
AL Employee Entitlements (including oncosts)	823	–	802	–
LSL Employee Entitlements (including oncosts)	1,032	116	1,111	118
Total provisions	1,855	116	1,986	118

All interest bearing liabilities are secured over the future revenues of the Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 11. Reserves

$ '000	as at 30/06/25 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/26 Closing Balance
(a) Asset revaluation reserve					
Land - community	23,165	–	–	–	23,165
Buildings and other structures	52,512	3,011	–	–	55,523
Infrastructure					
- Road Infrastructure	106,424	(11,406)	–	–	95,018
- Bridges, footpaths, kerb and gutter	2,560	3,299	–	–	5,859
- Stormwater drainage	3,677	1,066	–	–	4,743
- CWMS & Stormwater	9,746	1,108	–	–	10,854
Irrigation	603	141	–	–	744
Other Infrastructure	304	2	–	–	306
Water Rights	7,200	695	–	–	7,895
Total other assets	7,200	695	–	–	7,895
Total asset revaluation reserve	206,191	(2,084)	–	–	204,107
Comparatives	194,913	11,252	26	–	206,191

$ '000	as at 30/06/25 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/26 Closing Balance
(b) Other reserves					
CWMS	1,709	1,763	(1,953)	–	1,519
Total other reserves	1,709	1,763	(1,953)	–	1,519
Comparatives	298	3,474	(2,063)	–	1,709

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).

CWMS - Community Wastewater Management Scheme
In compliance with the Local Government Act 1999 s155, Council has created a reserve for Community Wastewater Management Scheme.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 12. Reconciliation to Statement of Cash Flows

$ '000	Notes	2026	2025
(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	7	11,673	4,783
Balances per Statement of Cash Flows		11,673	4,783
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		(638)	(4,633)
Non-cash items in income statements			
Depreciation, amortisation and impairment		9,461	9,898
Fair value adjustments		(257)	426
Premiums and discounts recognised and unwound		(572)	–
Grants for capital acquisitions treated as investing activity		(3,322)	(4,687)
Net (gain)/loss on disposals		7,599	10,429
Non-cash expense		–	26
		12,271	11,459
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		500	(710)
Change in allowances for under-recovery of receivables		(273)	267
Net (increase)/decrease in inventories		82	(405)
Net increase/(decrease) in trade and other payables		2,533	170
Net increase/(decrease) in unpaid employee benefits		(73)	5
Net increase/(decrease) in other provisions		(60)	(11)
Net increase/(decrease) in other liabilities		(187)	–
Net cash provided by (or used in) operations		14,793	10,775
(c) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Bank overdrafts		200	200
Corporate credit cards		150	150
LGFA cash advance debenture facility		5,000	5,000

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 13. 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 rate of 4.65% (2025: 4.15%). Short term deposits have an average maturity of 0 days and an average interest rate of 4.65% (2025: 0 days and 4.15%).

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. In accordance with the *Local Government Act 1999*, an initial fine of 2% is imposed on any late rate payment, with a prescribed interest rate of 8.5% per annum (2025: 8.5%) applied on the expiration of each month that the amount remains unpaid. Council is not materially exposed to any individual debtor, with credit risk exposure 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.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 13. Financial instruments (continued)

Receivables - retirement home contributions

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 legislation.

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

Liabilities - creditors and accruals

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

Terms and conditions:
Liabilities are normally settled on 30 day terms.

Carrying amount:
Approximates fair value.

Liabilities - retirement home contributions

Accounting policy:
To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.

Terms and conditions:
Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.

Carrying amount:
Approximates fair value for short tenancies; may be non-materially overstated for longer tenancies.

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; interest is charged at fixed rate of 2.60% (2025: 2.60% and 4.50%).

Carrying Amount:
Approximates fair value.

continued on next page ...

District Council of Loxton Waikerie

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

Note 13. Financial instruments (continued)

$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2026					
Financial assets					
Cash and cash equivalents	11,673	–	–	11,673	11,673
Receivables	1,557	246	1,303	3,106	3,057
Total financial assets	13,230	246	1,303	14,779	14,730
Financial liabilities					
Payables	17,568	–	–	17,568	17,770
Current borrowings	16	–	–	16	11
Non-current borrowings	–	64	153	217	183
Total financial liabilities	17,584	64	153	17,801	17,964
Total financial assets and liabilities	30,814	310	1,456	32,580	32,694
2025					
Financial assets					
Cash and cash equivalents	4,783	–	–	4,783	4,783
Receivables	1,501	206	1,255	2,962	2,485
Total financial assets	6,284	206	1,255	7,745	7,268
Financial liabilities					
Payables	15,211	–	–	15,211	15,211
Current borrowings	19	–	–	19	14
Non-current borrowings	–	64	169	233	194
Total financial liabilities	15,230	64	169	15,463	15,419
Total financial assets and liabilities	21,514	270	1,424	23,208	22,687

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

	2026		2025	
$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	2.61%	194	2.69%	208
		194		208

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 5 and

continued on next page ...

Note 13. Financial instruments (continued)

6 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.

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.

Note 14. Capital expenditure and investment property commitments

$ '000	2026	2025
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	1,064	1,182
Infrastructure Services	83	110
IT Services	53	69
Parks and Gardens	38	3
Plant Operations	738	1,028
Riverfront	837	218
Sports Grounds and Facilities	–	56
Road, Footpath, Kerb and Gutters	595	134
Retirement Village	57	90
	3,465	2,890
These expenditures are payable:		
Not later than one year	3,465	2,890
	3,465	2,890

District Council of Loxton Waikerie

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

Note 15. 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 16. 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, 17 persons were paid the following total compensation.

$ '000	2026	2025
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,468	1,445
Post-employment benefits	133	124
Long-term benefits	244	230
Total	1,845	1,799

Receipts from key management personnel comprise:

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

Planning and building application Fees	–	1
Other	4	1
Total	4	2

Some key management personnel or their close family members are affiliated with various service clubs, sporting clubs or benevolent organisations of the region. From time to time council will assist such organisations by way of community support, rate rebate in accordance council will assist such organisations by way of community support, rate rebate in accordance with the Local Government Act 1999, or in kind assistance. These sporting clubs regular hire council facilities and pay council hire fees in accordance with Fees and Charges register adopted by Council.

Key management personnel or key management personal relatives lodged a total of one planning and building applications during the year. In accordance with the Local Government Act 1999, this persons declared conflicts of interest and took no part in the assessment or approval processes for these applications. Total Fees for these applications was $92.50.

Council received two payments totalling $4,332.78 from two key management personnel during the year. These payments related to the reimbursement of an overspend on a uniform allowance and a houseboat mooring fee.

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

Key Management Personnel or Key Management Personal relatives are members of the following committees and organisations:

Loxton Districts Health Advisory	Loxton Chamber of Commerce	Waikerie Christmas Lights Committee
Berri Lion's Club	Waikerie Health Services	Waikerie Hotel & Motel
Loxton Christmas Lights Committee	Waikerie & District News	Christmas Wonderland
Nippy's Loxton Gift Carnival	Loxton Amauter Basketball Association	Waikerie Business Alliance
Loxton North Sports Club	Waikerie Senior Citizen's Club	Riverland Suicide Prevention Committee

continued on next page ...

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

Note 16. Related party transactions (continued)

The Collective Loxton Management Committee	The International Association of Lions Clubs District 201C2	Warringa Investments P/L

Australian Lions Foundation Ltd

In accordance with the Local government Act 1999, these persons declared a conflict of interest and leave the meeting environs when any matter affecting their organisation/club is discussed or voted upon. During 2025/26 Council made contributions totalling $76,398 to the above committees and organisations.

DeanNewbery

Chartered Accountants

HEAD OFFICE
214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Independent Auditor's Report

To the members of the District Council of Loxton Waikerie

Opinion

We have audited the accompanying financial report of the District Council of Loxton Waikerie (the Council), which comprises the statement of financial position as at 30 June 2026, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, 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 *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as 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 auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Council's Responsibility for the Financial Report

The 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 to be 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 relating 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 the audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of financial report.

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As part of an audit in accordance with the 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 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 Council.
- Conclude on the appropriateness of the 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.

DEAN NEWBERY



SAMANTHA CRETEN
Director

3 November 2026

DeanNewbery
Chartered Accountants

HEAD OFFICE
214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE DISTRICT COUNCIL OF LOXTON WAIKERIE

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report the Council has complied, in all material respects, with Section 125 of the Local Government Act 1999 in relation to the Internal Controls established by the Council relating 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 Qualified Opinion

For the period 1 July 2025 to 30 June 2026, Council had ineffective controls in operation to ensure that the principles and objectives of the Council's Procurement Policy were being complied with in relation to evaluation and selection of suppliers engaged by Council. Internal controls were found to not be in operation in relation to External Services – Contracting requirements per the Better Practice Model in relation to procurement activities undertaken specifically for tendering methods of procurement tested.

We conducted our engagement in accordance with Standard 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 Auditing and Assurance Standards Board.

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

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, the 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 applying Auditing Standard *ASQC 1 Quality Control for Firms that Perform Audits and Review of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking the assurance engagement.

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Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

An assurance engagement to report on the design and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the controls that we consider necessary to achieve the control objectives identified. An Assurance engagement of this type also includes evaluating the suitability of the control objectives.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) 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.

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 operating effectiveness of 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.

DEAN NEWBERY



SAMANTHA CRETEN
Director

3 November 2026

District Council of Loxton Waikerie

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 District Council of Loxton Waikerie for the year ended 30 June 2026, the Council's Auditor, Dean Newbery 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.*

David Boaton
Chief Executive Officer

Tim Muhlhausler
Presiding Member, Audit and Risk Committee

Date: 24 September 2026

DeanNewbery

Chartered Accountants

HEAD OFFICE
214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the District Council of Loxton Waikerie 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, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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

SAMANTHA CRETEN

Director

DEAN NEWBERY

3 November 2026

Liability limited by a scheme approved under Professional Standards Legislation

Audit & Risk Committee

2025-26 ANNUAL REPORT



District Council of
Loxton Waikerie

District Council of Loxton Waikerie

AUDIT & RISK COMMITTEE

2025-26 Annual Report

Report from the Chairperson

The following report is provided in accordance with Section 126(8)(b) of the Local Government Act 1999, providing an annual report to the council on the work of the Audit & Risk Committee during the 2025-26 financial year.

During 2025–26, the Audit and Risk Committee continued to provide independent oversight of Council's financial reporting, risk management, internal controls and governance arrangements. The Committee met on five occasions, including a special meeting to consider Council's Long Term Financial Plan and Asset Management Plan. A key focus was ensuring alignment between Council's financial and asset planning and maintaining a clear focus on long-term financial sustainability.

The Committee reviewed the 2024–25 Annual Financial Statements and external audit findings, monitored actions arising from internal and external audit reviews, and considered Council's budget reviews, treasury management, asset revaluations and grant-funded projects. It also reviewed the Draft Annual Business Plan, procurement arrangements, key accounting and risk policies, the Strategic Risk Register, business continuity planning and regular credit card compliance reviews. The Committee was pleased to note progress in strengthening internal controls and improving control effectiveness across several strategic risk areas, while supporting continued management attention where controls remain developing.

I thank my fellow Committee members for their considered contributions and constructive challenge throughout the year. I also acknowledge Council's administration and auditors for their cooperation and commitment to continuous improvement. The Committee remains focused on supporting sound governance, transparent decision-making and the responsible stewardship of Council's resources.

The following report summarises the membership composition, meetings held, and items considered by the Committee.

Tim Muhlhausler
Chairperson, Audit & Risk Committee

Membership

From July 2025 to June 2026, the membership of the District Council of Loxton Waikerie (DCLW) Audit Committee was as follows:

- Tim Muhlhausler (Independent Chairperson)
- Felicity-Ann Lewis (Independent Member)
- Brian Clancey (Independent Member)
- Jody Flavel (Elected Member Representative)
- Craig Ferber (Elected Member Representative)
- Mayor Trevor Norton (Proxy for Elected Member Representative)

The following staff members have been present at meetings:

- Chief Executive Officer
- Director of Infrastructure as per required
- Director of Commercial and Community
- Chief Finance Officer
- Finance Officer – Accounting
- Work Health and Safety Officer as required
- Personal Assistant to Director of Commercial and Community

Meetings

The Audit and Risk Committee held four ordinary meetings and one special meeting during the financial year. The table below outlines the dates of the DCLW Audit and Risk Committee meetings.

QUARTER	MEETINGS HELD
2025 – Quarter 3	Wednesday 12 August 2025
2025 – Quarter 3	Thursday 25 September 2025
2026 – Quarter 1	Monday 2 February 2026 (Special Meeting)
2026 – Quarter 1	Tuesday 10 February 2026
2026 – Quarter 2	Friday 4 May 2026

During 2025-26, the Audit and Risk Committee held meetings both in person and virtually to accommodate all Members. Attendance is provided in the table below.

Committee Member	In Person	Virtually
Tim Muhlhausler	2	3
Felicity-Ann Lewis	2	3
Brian Clancey	2	3
Jody Flavel	5	
Craig Ferber	5	

Functions of the Committee

The following table provides an overview of the reports and activities of the Committee.

	JULY 25–JUNE 26
Meetings held	**5**
Recommendation Reports Considered	**35**
Financial	17
Internal Controls & Risk Management	9
External Audit	3
Reporting	6
Information Reports Received	**3**

The following table provides a more detailed overview of the activities of the Committee. Noting, Council endorsed all 14 recommendations arising from the Committee's recommendation reports.

MEETING DATE	ITEMS CONSIDERED
12/08/2025	**Recommendation Reports** - Risk Management – Internal Audit - Risk Management – External Audit - Treasury Management Performance Review - Accounting & Risk Policy Update & Review - Annual Review of Council's Revaluation Review - Grant Projects Review - Risk Management – Credit Card Review - Audit & Risk Committee Work Program 2025 **Information Reports** - Nil
25/09/2025	**Recommendation Reports** - Annual Financial Statements 2024-25 - Risk Management - External Audit - Final - Budget Review 2024-25 - Chief Executive Officer - Annual Report on Internal Controls - Grant Projects Review - Risk Management Update - Credit Card Review - Audit & Risk Committee Annual Performance Review - Audit & Risk Committee Work Program 2025 **Information Reports** - Nil
02/02/26	**Recommendation Reports** - Draft Long Term Financial Plan - Draft Asset Management Plan **Information Reports** - Local Government Finance Authority of South Australia Correspondence
10/02/26	**Recommendation Reports** - Audit & Risk Committee Work Program 2026 - September Quarter Budget Review - Mid Year Budget Review - 2025-2026 Budget Preparation - Procurement Review - Grant Projects Review - Risk Management Update – Credit Card Review **Information Reports** - Business Continuity Plan Update

04/05/2026	**Recommendation Reports** - Risk Management – External Audit - Draft Annual Business Plan 2026-27 - Draft Long Term Financial Plan - March Budget Review - Accounting & Risk Policy Update & Review - Annual Review of Council Revaluation Review - Risk Register Update - Grants Projects Review - Risk Management Update – Credit Card Review - Audit & Risk Committee Work Program 2026 **Information Reports** - Rate Arrears Update

Murraylands & Riverland Local Government Association

2025-26 ANNUAL REPORT





Murraylands and Riverland Local Government Association

Constituent Councils

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MRLGA Overview

Mission

Being a unified local government sector working in the best interest of the region and our communities.

Our Charter

- Speaking with one voice
- Building partnerships
- Working with the LGA
- Planning for and with the region
- Coordinating resources and representation
- Enhancing efficiencies

Values and Behaviours

Integrity, Leadership, Collaboration, Credibility, Unity

Role

Working to the MRLGA Charter, the Association motivates, advocates and represents its eight constituent Councils to advance cooperation, strategic partnerships and governance arrangements that oversee programs and projects in the region. Through its coordination of effort, the Association leads and assists its councils with evidence-based approaches to high level planning, communication and representation. The MRLGA works closely with Local Government Association SA, Commonwealth and State Governments, as well as regional partners including Regional Development Australia Murraylands and Riverland (RDA MR) and Murraylands & Riverland Landscape Board.

Strategic Framework



Presidents Report



MRLGA President
Mayor Ella Winnall

The Murraylands and Riverland Local Government Association (MRLGA), together with its eight constituent councils, continued in 2025/26 to pursue its goal of fostering a unified local government sector that works collaboratively in the best interests of the region and our communities. As regional councils across the state deliver outstanding services to their local communities, our role as listeners, leaders, and advocates has been to engage with neighbouring councils on shared regional challenges and opportunities. These conversations have enabled us to exchange ideas, identify solutions, build networks, and strengthen cooperation - ultimately leading to greater efficiencies, mutual support, and collective progress.

On behalf of the Association, I extend my sincere thanks to all Board Members, CEOs, Committee Members, and staff for their continued commitment to collaboration. It is through this spirit of working together that we achieve unity, and in unity, we find our strength.

Reflecting on the achievements of the 2025/26 year, I am proud of the continuing strides the MRLGA has made toward our vision of creating attractive, livable, and prosperous communities. Our efforts remain firmly anchored in our mission to cultivate strong, enduring relationships, unify the local government sector, foster partnerships, and enhance regional efficiencies. With the support of our councils and partners, we have continued to advance strategic initiatives that strengthen regional infrastructure, enhance social resilience, and promote environmental sustainability. Key achievements and highlights throughout the year have included:

Speaking Up – Local Government Funding and Financial Sustainability



Financial sustainability remains one of the most significant challenges facing regional and rural local government in Australia. MRLGA made comprehensive submissions to both the 2024 and 2026 Federal inquiries into Local Government Funding & Fiscal Sustainability, ensuring the particular circumstances of regional and rural Councils were clearly represented.

At the Adelaide public hearing, Committee members acknowledged the quality and detail of MRLGA, and its constituent Council's, submissions describing them as *"excellent and very comprehensive"*.

Vice President Mayor Simone Bailey and I presented to the Federal Committee on behalf of MRLGA, highlighting the structural challenges faced by regional and rural Councils, including smaller rate bases, dispersed communities, geography, infrastructure demands, high risk from major flooding, exempt properties from rates and the broader economic and social roles Councils play.

The findings of the ESCOSA review reinforce the importance of this advocacy, with approx. half of the region's Councils identified as facing futures ranging from potentially marginal to unsustainable.

These challenges cannot be addressed by Councils alone. Sustainable local government requires improved horizontal fiscal equalisation, stronger intergovernmental partnerships, funding arrangements that better recognise regional circumstances, and investment that helps close the infrastructure gap. Our objective is a stronger local government system that supports resilient communities and contributes to a productive and sustaining Local Government in Australia.

Separate to the inquiry, MRLGA continued to advocate for a more equitable ESCOSA Scheme Fee arrangement. Round 1 fee of a uniform $40,000 does not adequately recognise differences in Council size and capacity, and we submit that the Scheme should use equity principles leading into Round 2.

The subsidiary is cognisant of many fiscal budgets happening across the region and recognises the economic challenges facing some household incomes and small businesses and therefore, it too, continues to operate prudently, limiting expenditure to essential activities and maintaining low subscription rates for its Councils. Through careful management, subscriptions are tracking approximately 11.5% below forecast.

Planning Ahead – Local Government Elections

With Local Government Elections now scheduled for April 2027, MRLGA has begun planning for the transition to the 2027–2031 Board.

Provision has been made in the 2026/27 Annual Business Plan to support an effective transition and induction process. With some long-serving and experienced Mayors indicating they will not seek re-election, the next Board will therefore bring new perspectives and ideas and we are planning towards a smooth hand-over process.

Our focus will be on ensuring new representatives are welcomed, supported and able to contribute effectively from the outset, while retaining the knowledge and relationships that have strengthened MRLGA over many years.

Building Regional Drought Resilience



Drought resilience has been another important area of regional collaboration. MRLGA successfully secured $100,000 grant in the late part of 25/26 to deliver two pilot projects exploring practical regional drought resilience. The first is mapping and mitigating extreme sand drift. The second is trialling biochar processing as a potential way to utilise green waste stockpiles for green-space maintenance. Both trials have the potential to yield operational savings for Councils as well as deliver improved outcomes for community, and we look forward to sharing updates as the projects move along.

The subsidiary has provided significant in-kind time and resources to Federal and State Government drought programs that seek to deliver initiatives in regional areas – such as the Future Drought Fund FDF and its sub-programs Regional Drought Resilience & Community Impact Programs. Playing a role in the process supports a greater opportunity to see funding reach our agriculturally dependent communities in areas of most need.

We also provided in-kind support to the FDF Community Impact Program, run by fRRR. The Federal Government allocated $900,000 to the region under this program for community-led drought resilience initiatives that can deliver social impact outcomes. We attended workshop's, briefings, online sessions, met with community groups and stakeholders to support the ideas being co-designed by regional organisations and fRRR. Our objective in participating in these programs is to positively influence the design and structure of funding programs so that, at a policy level, funding is directed to where it can best support agricultural communities to prepare for, endure and recover from drought and dry conditions.





We liaised with the SA Drought Commissioner and RBS during the drought response, relaying critical on ground information and ideas to support the governments considerations and responses. We also worked with regional Councils who led and participated in the Murraylands Drought Survey. The survey findings were a trusted source of evidence to use in advocacy to reflect the needs of agricultural communities during the height of drought and recovery.

Promoting Regional Leadership

MRLGA was proud to support its regional local government people and their applications into the Australian Rural Leadership Foundation (ARLF) program this year.

Of the five successful participants, two are from the Local Government sector- Andrew Waters from the District Council of Loxton Waikerie and Zara Male from Mid Murray Council.

Their success is a strong reflection of the capability and leadership that exists within regional local government, and we congratulate them as they take part in this National Leadership Program. This reflects advocacy that people in regional and rural local government are strong leaders because they bring deep local knowledge, practical experience and a genuine commitment to the communities they serve, making this tier of government an essential partner for the Federal Government in designing and delivering programs that achieve meaningful outcomes on the ground.

Working Behind the Scenes with Staff in Waste Management

Waste management continues to be an area where regional collaboration can deliver tangible benefits. Throughout the year, MRLGA provided support to Councils operational teams through waste contract administration, contract performance monitoring, waste education, data analysis and strategic advice. Support included regional waste education tours to PEATS Composting Facility and Brinkley Landfill & Transfer Station, Quarterly Reporting on the regional strategy, meetings with contractors, analysis of kerbside service options and ongoing assessment of the options surrounding composting in the Riverland.



We worked closely with Riverland Councils and PIRSA to resolve the complexities associated with integrating food waste into the green kerbside bin while maintaining important fruit fly biosecurity protections. This was a longstanding issue that is now resolved. Each year, significant quantities of food waste continue to be sent to landfill, generating avoidable greenhouse gas emissions, increasing waste levy costs ultimately borne by the community, and diverting valuable organic material away from appropriate composting streams and supply chains. Having negotiated new rules with PIRSA, Riverland Councils can now promote food waste into the green bin. This will enable greater diversion of food waste from landfill while reducing greenhouse gas emissions and waste levy costs.

MRLGA supported Councils through fuel supply risks and the RTCC Order while overseas events in the middle east escalated. We also participated in GISA workshops as the State's Circular Economy Strategy was being drafted and developed. We advocated on behalf of Councils as responsibilities of them were integrated in the States Plan to 2030. We also began advocacy for a fairer regional return of the State Waste Levy. The Murraylands and Riverland region contributes approximately $700-800,000 annually to the State Waste Levy and we believe a greater proportion should be reinvested in regional waste infrastructure and circular economy initiatives.

Another win was a practical savings for Councils that through undertaking joint procurement of waste bin audits across five Councils, we yielded a saving of between $80,000 - 100,000. While undertaking the work jointly yielded five strong municipal data sets it also produced a regional dataset. Undertaking it at the same provides us with data from the same month/year that can help Councils, and us all, to better understand what and how much unnecessary waste is entering landfill, and in-turn support more targeted education and behaviour-change initiatives.

Perhaps equally important through these initiatives is how we're continuing to learn how Councils can work together more effectively - aligning their different systems, processes, structures and delegations to deliver common outcomes.

Regional Roads and Infrastructure

Our Regional Transport and Assets Committee has made strong progress in strategic infrastructure planning over the last two years. The coordinated efforts resulted in securing funding : $4.94M in 24/25 and $4.31M in 2025/26 through the Special Local Roads Program (SLRP). SLRP supports priority road upgrades across councils. These projects are essential for maintaining and enhancing road infrastructure that supports economic growth, tourism routes and community transport. These consecutive road packages have contributed to the quality of the regional road network and we give credit to all committee members and their infrastructure teams for their forward integrated planning and shovel ready agility.

MRLGA has also shared its research into Roads to Recovery, the Local Roads and Community Infrastructure Program and other funding programs with the LGA to support its broader advocacy for improved road funding arrangements – that yielded positive results this year for the South Australian sector.

Rivers & Lakes – Funding for Jetties and Wharfs

Mayors continue to advocate for equal funding for River & Lake infrastructure. Calling on the State Government to treat all jetties and wharf infrastructure the same across the State (not specific to coastal locations). These assets are important to inland communities as coastal infrastructure is to coastal communities - all supporting tourism, recreation, local economies and community connection.

Water – 'The connection of water to people and place'

Water remains fundamental to the future of the Murraylands and Riverland. The River Murray, Lakes and the broader Murray–Darling Basin have shaped the region's communities, economy and environment for generations. The challenge is to ensure future water policy recognises the need for a healthy river system while also supporting resilient communities, productive industries and regional growth. MRLGA continued to participate in MDBA workshops and consultation and advocate on issues including water buybacks, the Water Act review, the Murray–Darling Basin Plan review and environmental considerations affecting the Basin this year. Its position remains that decisions about the future of the Basin must be informed by sound evidence and recognise the delicate connection between water, environment, community and economic prosperity. We seek the delivery of the plan in full, environmental water used for targeted outcomes, resolve of the Barmah Choke, investment in constraints, shifts towards a whole-of-basin-approach, greater accountability for projects receiving public funding, the water market remain fit-for-purpose, increased water literacy, a whole-of-basin environmental program to climate adaption so issues aren't considered in isolation. For more details on its water advocacy, please read our MRLGA Advocacy Paper.

Adopting the Preventive Health approach as a way of investing in Healthy Communities



The Partnership between Local Government & Preventive Health SA was an opt-in offer to Councils and co-designed as two sub-regional groups. Each had major wins after being established last year. Our partnership with Preventive Health SA has enabled us to draw on public health principles, expertise, data and networks and integrate them more effectively into council work. Creating healthier communities isn't promotional language, it requires us to look beyond traditional service delivery and consider broader factors that influence people's health and wellbeing. The work has strengthened our focus on prevention, deepened our understanding of what drives healthier communities, and built more capability in our planning, decision-making and service delivery. Ultimately, it helps us identify where council can have the greatest impact on the long-term health and wellbeing of our communities. We're thankful for the investment from Preventive Health SA in regional areas and proud of the Councils for going above and beyond to trial the partnership as new way of working towards healthy and vibrant communities. We hope you keep an eye out for some of these success stories on Council socials. One of their recent posts had 6,700 views! Telling us the community is watching and engaging for all the right reasons!

Regional Digital Connectivity

The withdrawal of the State Digital Connectivity Plan has changed the environment for progressing the region's digital connectivity priorities. The Board resolved to raise the matter with State Members following the State election and consider the appropriate pathway forward before committing further regional resources. Digital connectivity remains an important enabler of regional participation, economic development and service access, and MRLGA will continue to monitor opportunities to progress this work.

Emergency Management

MRLGA has continued to participate in the Zone Emergency Management Committee meetings. The experience of the River Murray flood demonstrated the significant financial burden that emergency response can place on Councils, particularly where they are required to cashflow costs before reimbursement. As two shifts happened in Emergency Management (Moves to DPC and McBains Federal Reform) MRLGA continued to advocate for stronger financial arrangements for local government when responding to State-declared emergencies, with particular emphasis for improved cost-recovery arrangements and greater recognition of the role local government plays in emergency response and recovery. Regional Councils should not be placed in a position where responding to an emergency creates an additional financial sustainability challenge. We will continue to work with LGA as consultation on DFFA Reform continues.

Strengthening Relationships – Steps towards common ground and avoiding duplication

A conscious effort is made each year to invest in our strategic relationships so we can play a role in functioning as a 'whole of system' government - sharing information, networking, collaborating and contributing to initiatives that yield the most optimum outcomes from everyone's shared efforts. Feedback from community is often asking if government *'talks to each other'* / *'are they co-ordinating'*. MRLGA's single resource invests in strategic relationships and its dialogue continues to strengthen with PIRSA, Landscape Board (MR), RDA (MR), RDA (SA), Cross Border Commissioner, Livestock SA, PPSA, SA Drought Hub, One Basin CRC and Regional LGA's (Eyre Peninsula, Northern & Yorke, Spencer Gulf, Limestone Coast and Southern & Hills).

An example of that this year was the trial of a shared resource with the Landscape Board (MR) and RDA (MR) – hosted by the Landscape Board (MR). The role was specifically for regional drought resilience – funded under the RDR program. The central role brings three important regional stakeholders together to as a cohesive and coordinated group to approach drought resilience together and on behalf of the region. This trial helped us to better understand each organisation better, and how we can work towards role optimisation, sharing information and coordinating efforts. Embracing this is the foundation to reduce duplication and make better use of limited resources to deliver stronger outcomes for the region.

SAROC Representatives

Mayor Caroline Phillips and Mayor Simone Bailey continued to serve as the region's nominated representatives on LGA's South Australian Regional Organisation of Councils (SAROC) Committee, ensuring our regional voice was heard on sector-wide priorities. On behalf of the constituent Council's, I extend our thanks to Mayor Caroline Phillips and Mayor Simone Bailey for generously dedicating their time to travel, attend and represent the region at these important forums, demonstrating our collective commitment to collaborating as a sector through to the peak body: LGA.

Looking Ahead

As we enter the 2026/27 period, we remain committed to addressing the evolving needs of our communities. The subsidiary will continue a three focused approach to cross-council collaboration that includes a) operational efficiencies and supporting sharing, collaboration and service efficiencies b) region wide strategic projects and c) shared advocacy. On behalf of the Board, I wish to express our appreciation for CEO Carron McLeod for her dedication and leadership throughout the year. Together, we will continue to work towards strengthening partnerships and strategic efficiencies.

In Closing

I wish to thank all constituent councils and MRLGA Board Members for the opportunity to be the MRLGA President. The work and service undertaken by our CEO for the Association is valued and I can see our cumulative teamwork, cooperation and collaboration building with each year passing. I also wish to thank Deputy President, Mayor Simone Bailey for joining me in leading the Association. Mayor Bailey's passion for regions, openness to collaborate and spirit to advocate for improved outcomes has been valued.

I will continue to support platforms like MRLGA for regional, rural and remote Councils. Being the closest level of government to community's, it is important the sector demonstrates to State and Federal Governments that we are a coordinated and cohesive sector as we approach place based strategy's and advocating for communities.

I'd like to acknowledge all Mayors and Elected Members who served in the fourth year. There's a lot of work that goes unseen in the roles, plenty of expectation and a responsibility to carry out our duties in the interest of all, with impartiality. Congratulations on your achievements during the final year of this extended term. Together we can continue growing the regional community of 74,000 onwards and upwards.

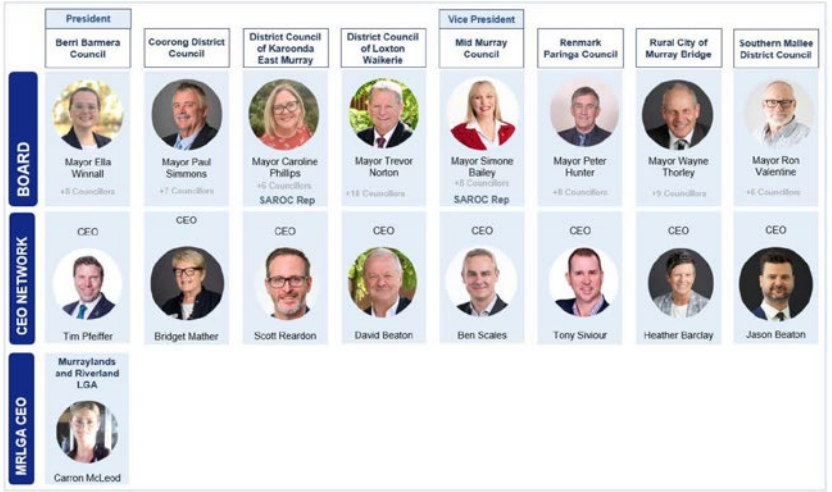
To our most valued Ceo's, we congratulate you individually and as a collective. You provide daily leadership to the teams that drive the outcomes and deliver services to community in a respectful, thoughtful and purposeful manner. You are hard working, wearing multiple hats and showing up to all the conversations at all levels, and we thank you for your devotion to the important leadership roles.

To our Committee Members and supporting key staff we extend our appreciation and thanks to your subject matter expertise that drives our regional strategies, and skills to lead and support teams who deliver and coordinate at an operational level. Individually and collectively, your leadership for healthy workplace cultures, innovation and identifying links between strategic objectives and how to deliver them, we thank you.

Lastly, as change naturally occurs in the region, and the world, we endeavor to keep up with the pressure and expectations of this tier of government. It highlights the importance of collaboration and cooperation. We exist beyond our own council boundaries and quite often we can gain more by working together at all levels of Council and all levels of Government. Thank you again for the work you do in all regional and rural communities and the MRLGA looks forward to consolidating on its current work, as together we collaborate, identify and advance the sector where we can for the benefit of the region and our community's.

Mayor Ella Winnall
MRLGA President

MRLGA Organisational Structure



Board Members

Berri Barmera Council (BBC)	Mayor Ella Winnall (President)
Coorong District Council (CDC)	Mayor Paul Simmons (July to Dec '25) Acting Mayor Jonathan Pietzsch (Jan-June '26)
District Council of Karoonda East Murray (DCKEM)	Mayor Caroline Phillips
District Council of Loxton Waikerie (DCLW)	Mayor Trevor Norton
Mid Murray Council (MMC)	Mayor Simone Bailey (Deputy President)
Renmark Paringa Council (RPC)	Mayor Peter Hunter
Rural City of Murray Bridge (RCMB)	Mayor Wayne Thorley
Southern Mallee District Council (SMDC)	Mayor Ron Valentine

Deputy Delegates (Proxy Members)

Berri Barmera Council (BBC)	Cr Trevor Scott
Coorong District Council (CDC)	Cr Jeff Arthur Cr Lisa Rowntree
District Council of Loxton Waikerie (DCLW)	Cr Clive Matthews
District Council Karoonda East Murray (DCKEM)	Cr Russell Norman
Mid Murray Council (MMC)	Cr Jen Davis Cr Georga Warhurst
Renmark Paringa Council (RPC)	Cr Margaret Howie
Rural City of Murray Bridge (RCMB)	Cr Andrew Baltensperger
Southern Mallee District Council (SMDC)	Cr Chris Mead

South Australian Regional Organisation of Councils (SAROC) Representatives

Mid Murray Council	Mayor Simone Bailey
District Council of Karoonda East Murray	Mayor Caroline Phillips

MRLGA CEO Network

Berri Barmera Council	Tim Pfeiffer
Coorong District Council	Bridget Mather (July '25 to Jan '26)
	Myles Somers (Jan to June '26 – Interim)
District Council of Loxton Waikerie	David Beaton
District Council of Karoonda East Murray	Scott Reardon
Mid Murray Council	Ben Scales
Renmark Paringa Council	Tony Siviour
Rural City of Murray Bridge	Heather Barclay
Southern Mallee District Council	Jason Beaton
Murraylands and Riverland Local Government Association	Carron McLeod

MRLGA Committees

At the January 2023 MRLGA Board Meeting, Committees were rationalised to 1 representative per Council, creating a committee of 8 people, plus MRLGA CEO and President. Membership is as follows.

Regional Transport and Asset Committee

BBC	Maddie Frew (July '25 – Dec '25)	General Manager, Infrastructure & Env Reg Ser.
	Henry Inat (Feb-March '26)	Acting GM, Infrastructure & Env Reg Ser.
	Tony Jordan (March-June '26)	General Manager, Infrastructure & Env Reg Ser
CDC	Joshua Bowen	Director of Infrastructure Services
	Joel Eckerman	Director of Infrastructure Services
DCLW	Greg Perry	Director of Infrastructure Services
DCKEM	James McInnes	Director of Infrastructure Services
MMC	David Hassett	Director Infrastructure & Field Services
RPC	Tarik Wolf	Director Infrastructure & Environmental Services
RCMB	Thuyen Vi-Alternetti	General Manager Infrastructure & Environment
SMDC	Ben Wright	Director of Infrastructure Services
MRLGA	Carron McLeod	CEO

Regional Waste & Resource Recovery Committee

BBC	Maddie Frew (July '25 – Dec '25)	General Manager, Infrastructure & Env Reg Ser.
	Travis Colligan (Dec '25-Feb '26)	Acting GM, Infrastructure & Env Reg Ser.
	Henry Inat (Feb-March '26)	Acting GM, Infrastructure & Env Reg Ser.
	Tony Jordan (March-June '26)	General Manager, Infrastructure & Env Reg Ser
CDC	Joshua Bowen	Director Infrastructure & Assets
DCLW	Greg Perry	Director of Infrastructure Services
DCKEM	James McInnes	General Manager, Infrastructure
MMC	David Hassett	Director Infrastructure & Field Services
RPC	Tarik Wolf	Director Infrastructure & Environmental Services
RCMB	Thuyen Vi-Alternetti	General Manager Assets & Infrastructure
SMDC	Ben Wright	Director Infrastructure Services
MRLGA	Carron McLeod	CEO

Regional Public Health and Wellbeing Committee

BBC	Conny Wilson (July - Aug '26)	General Manager Community Services
	Tim Pfeiffer (Sept '25 - March '26)	Ceo
	Alex Cannon-Leyson (April - June '26)	General Manager Community Services
CDC	Myles Somers	Director Community and Corporate Services
DCKEM	Scott Reardon	Ceo
	Kate Waters (Proxy)	Project Officer
DCLW	Andrew Waters	Director Commercial and Community Services
MMC	Gary Mavrinac	Director - Development & Community Services
RPC	Alyson Modlinski	Director Community Services
RCMB	David Waters	General Manager Community Development
SMDC	Shilo Wyatt	Manager Property & Development Services
MRLGA	Carron McLeod	Chief Executive Officer

Performance Management Working Group (associated with the joint Waste Services Contracts) for 5 Councils. The working group had two representatives from each Council (as listed):

BBC	Travis Hay (June '25 April '26)	Acting Manager Infrastructure Services
	Maddie Frew (June - Dec '25)	General Manager, Infrastructure & Env Reg Ser.
	Henry Inat (Jan – March '26)	Acting GM, Infrastructure & Env Reg Ser.
	Tony Jordan (April '26)	General Manager, Infrastructure & Env Reg Ser.
CDC	Joshua Bowen (July-Oct '25)	Director Infrastructure & Assets
	Skye Blythe (July-Oct '25)	Admin Officer for Infrastructure Services
	Joel Eckerman (Nov '25-April'26)	Acting / Director Infrastructure & Assets
	Daniela Nelson (Nov '25-April'26)	Roads & Infrastructure Administration Support Coordinator
DCLW	Greg Perry	Director of Infrastructure Services
	Kelly Michella	Works Project Officer
RPC	Tarik Wolf	Director Infrastructure & Environmental Services
	Terri Hentschke	EA to Director
RCMB	Thuyen Vi-Alternetti	General Manager of Infrastructure Services
	Sue Reynolds	Manager City Operations and Procurement
	David Collins	Manager City Assets & Capital Delivery
MRLGA	Carron McLeod	CEO

Zone Emergency Management (Chaired by RCMB)

MRLGA Representative:

MRLGA	Carron Mcleod	CEO (Attendee)

MRLGA Board Meetings & SAROC Meetings

The MRLGA Board met quarterly. Membership of the Board is filled by the Principal Members (Mayor) of each Constituent Council. Meetings of the Board were held on:

1. 31 July 2025
2. 30 October 2025
3. 5 February 2026
4. 24 April 2026
5. 30 July 2026

The meetings of the Board also provided a forum for updates and/or presentations from:

- LGA SA Secretariat
- PIRSA
- Regional Development Australia, Murraylands and Riverland
- Landscape Board, Murraylands and Riverland
- Preventive Health SA
- Office of Small and Family Business
- Murray and Mallee Public Transport
- SA Drought Hub
- One Basin CRC
- Zone Emergency Management Committee
- Murray Darling Association – Region 5 and Region 6
- Members of Parliament

SA Regional Organisation of Councils

The South Australian Regional Organisation of Councils (SAROC) is a Committee of the LGA that meets bimonthly to focus on key issues affecting country Councils.

MRLGA representatives at SAROC in 2025/26 was:

- Mayor Caroline Phillips (of District Council of Karoonda East Murray) and
- Mayor Simone Bailey (of Mid Murray Council)

MRLGA supports SAROC by attending meetings, preparing regional reports and creating discussion at regional quarterly board meetings to inform content in/out of SAROC. The committee met on:

- 24 July 2025 Adelaide
- 2 October 2025 Renmark
- 4 December 2025 Adelaide
- 22 January 2025 Adelaide
- 26 March 2026 Victor Harbour
- 14 May 2026 Adelaide
- 23 July 2026 Cummins

CEO Network

The MRLGA CEO Network is established as a strategic advisory group to the MRLGA Board as well as to assist and advise the MRLGA CEO in governance, project delivery and the development and implementation of the Annual Business Plan, or other plans. As the name suggests its membership is the CEOs of the eight constituent councils. The Charter outlines at Clause 7.11.8 that the Network will operate on an informal basis, and is therefore not subject to formal meeting procedures.

The Network provided a range of support including oversight, updates, feedback, guidance and discussion regarding :

• Regional Joint Procurement	*Regional meeting with LGA Procurement Ceo Simon Blom about opportunities, chalienges in regional, rural and joint procurement.*
• Advocacy to DIT	*Regional meeting with senior executives at DIT to discuss major regional projects as well as tendering for regional projects.*
• Joint Meeting with LGA Ceo	*Regional meeting with LGA Ceo to share updates and sector needs.*
• Preventive Health SA Partnership	*Ongoing advice and support of the 2 Year Partnership model with Preventive Health SA*
• Regional Drought Resilience Plan (MR Plan)	*Advice and input into the governance model, central coordination role and future projects.*
• Caretaker Policy Updates	*Co-operative sharing of information and procedures*
• Drought Response	*Reviewing council hardship policy approaches, drought response needs and collective responses.* *Meeting with Breakthrough and Mental Health Awareness.*

The MRLGA wishes to acknowledge the dedication that regional CEO's play each day in our region to:

- Support healthy teams and cultures amongst staff and working environments at Council's
- Guiding successful services, governance, reporting and oversight to Council operations
- Providing leadership, strategic thinking and professionalism to the local government sector and more.

The role they play is instrumental in setting the tone of successful Council operations, and without them the MRLGA would not be as enhanced and capable as it is without them, both individually and collectively.

Zone Emergency Management Committee

Heather Barclay from Rural City of Murray Bridge continued as Chair for ZEMC meetings.
Meetings are convened by SES and were held on the following dates of which MRLGA had attendance and input towards:

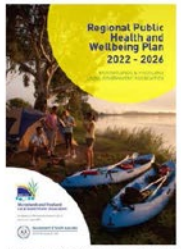
- 9 July 2025
- 7 November 2025 - SES/CFS High Risk Weather Season Briefing with Bureau of Meteorology
- 8 December 2025
- 11 February 2026
- 13 May 2026

Placed Based Regional Strategies

When regional councils collaborate to develop a region-wide strategy, they can leverage collective strengths and address shared challenges. The benefits include:

- Resource Efficiency and Cost Sharing: Collaborating on a strategy allows councils to pool resources, reducing the cost burden on individual councils. Shared services, infrastructure, and expertise can result in significant savings and better resource allocation.
- Stronger Regional Advocacy: A unified regional strategy gives councils a stronger voice when advocating for state or federal funding. It allows them to present a cohesive, region-wide vision, which can attract larger-scale investment and government support.
- Holistic Planning: Working together enables councils to address broader issues that transcend local boundaries, such as economic development, transport networks, and environmental management. This leads to more balanced and sustainable regional growth.
- Shared Knowledge and Best Practices: Collaboration fosters the exchange of ideas, knowledge, and successful initiatives. Councils can learn from each other's experiences, adopting best practices in governance, planning, and service delivery.
- Improved Resilience and Crisis Management: Joint strategies are especially beneficial for managing regional crises, such as droughts, natural disasters, or economic downturns. Councils can coordinate their efforts, share resources, and develop more robust contingency plans to enhance regional resilience.

These benefits can lead to stronger, more sustainable communities through cooperation and shared vision, and also supports a demonstration that local government in regional and rural areas are already availing themselves to collaboration as sector to identify and obtain operational strategic efficiencies when and where able with the resources and funding accessible. The following is an update on the regional plans and strategies:



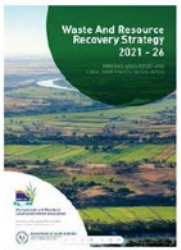
Overview: The Regional Public Health and Wellbeing Plan is a statutory plan under the Public Health and Wellbeing Act.
It is overseen by the MRLGA Regional Public Health and Wellbeing Committee, and is a unique piece of legislation in SA, asking Councils to prepare these plans and undertake reporting.
The plan outlines Council activities as well as regional objectives, putting focus on the following regional goals:

Goal 1: Build Community Wellbeing and Resilience
Goal 2: Increase Healthy Living Choices
Goal 3: Prepare for Climate Change and Plan for Emergency
Goal 4: Sustain Environmental and Public Health
Goal 5: Strengthen Regional Public Health Collaboration and Delivery

Activities that MRLGA undertook to support the delivery towards these goals included:

- Brokering and participating in the Preventive Health SA Partnerships (in both Riverland and in the Murraylands), that support Goals 1, 2 and 5.
- Attend and participate in ZEMC meetings, SES symposiums, workshops, Heat-Wave trial days, familiarising ourselves with Net Zero targets at both State and Federal levels, to support Goal 3.
- Participated in the scoping and design of a Climate Ready Regions Program to inform its design and funding advocacy for regions.
- Continued to strengthen relationships with Flinders Uni (E. Health Dept), Country SAPH, NGO's across the region who deliver community wellbeing (including providers like SkyLight to develop central 'coms' list for region-wide promotion).
- Offer E.Health networking opportunities to Councils as part of Goal 4.

SA Health released is new State Plan in July 2026. MRLGA will use the new plan (and emerging data sets) to inform the review of its current plan and any future update(s).

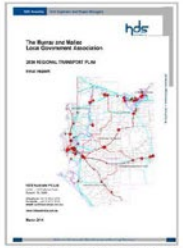


Overview: The Regional Waste & Resource Recovery Strategy (and associated Implementation Plan) is a statutory plan. In SA, waste management targets for councils are primarily determined by the Green Industries SA (GISA). The MRLGA regional plan was linked to the States previous plan that ended In Dec 2025. It then released a new direction – retitled as Circular Economy Strategy 2026-2030. This outlines new objectives, that will inform the next iteration of MRLGA Regional Plan.
However its current strategy has 3 objectives and 5 actions relating to reduced landfill, reduced consumption, joint procurement, increased services and improved literacy. More detailed **Quarterly Reporting** on the objectives and actions against the Strategy were provided through the Board and ceased when resourcing was lost.



Achievements in 25/26 included the :

- Kerbside Waste Bin Audits and savings through joint procurement
- Kerbside service review analysis and draft report
- Research into regional composting facilities and community gardens as alternative options in regional and rural areas.
- New fruit fly processing rules that facilitated FO in the GO for the Riverland service!
  (FO = Food Organics / GO – Green Organics)
- Research and stakeholder liaison regarding energy from waste possibilities for the region.
- Contract Administration support to uplift performance management approaches and shared resources.



Overview: The Regional Transport Plan is the result of collaboration across Councils to have a cohesive road network, and it also conforms to the Local Government Transport Advisory Panel (LGTAP) needs.
The regional plan is overseen by the MRLGA Regional Transport Committee. The Committee made strong progress in the last two years. The coordinated efforts resulted in securing funding :
$4.94M in 24/25 and
$4.31M in 2025/26
through the Special Local Roads Program (SLRP). SLRP supports priority road upgrades across councils. These projects are essential for maintaining and enhancing road infrastructure that supports economic growth, tourism routes and community transport. These consecutive road packages have contributed to the quality of the regional road network and we give credit to all committee members and their infrastructure teams for their forward integrated planning and shovel ready agility.
MRLGA has also shared its research into Roads to Recovery, the Local Roads and Community Infrastructure Program and other funding programs with the LGA to support its broader advocacy for improved road funding arrangements – that yielded positive results this year for the South Australian sector.



Overview: The Commonwealth Government use the annual proceeds from the Future Drought Fund (FDF) to deploy $100m nationwide via a suite of programs that support and invest in drought preparedness. Two of the programs that MRLGA participated in is :
– Regional Drought Resilience +
– Community Impact Program
The RDR Program is designed to enable regions to identify and pursue their own drought resilience initiatives (ie not State or Federal Departments). In SA, PIRSA used RDA as the conduit to regions and advised it would apply a 'Consortium' governance model. Each (6) Consortiums were primarily the RDA(s), Landscape Board(s) and Regional LGA. While there are variances to the model, this was the basis. MRLGA has continued to be a participant in the 'Consortium' and collaborating with the regions Landscape Board and RDA to see this program reach its audience. The outcomes of this work included a trial of a central role - Regional Drought Resilience Coordinator. This role continued developing a list of projects suitable for the region to pursue if/when (RDR) funding became available. The trial also enabled the three organisations to understand how it could successfully implement a 'central' or 'shared service' model as a way of the three organisations working together, reduce duplication and fill co-ordination gaps.

Submissions

In addition to incremental progress with the above strategy's, the Association also prepared and delivered a :

- Submission to the Federal Inquiry into Local Government Funding and Fiscal Sustainability
- Submission to the State Draft Circular Economy (Waste) Strategy
- Submission to ESCOSA LGA Advice Scheme – Framework & Approach
- Feedback on the Disaster Ready Fund – Annual Grant timeframe of 4 weeks limits applications when there is no consistent or pre-advertised date.
- Feedback on the Sustainable Communities Program – Promoting additional projects held back by the 1 application per organisation per category rule.
- Feeback to the Landscape Board (MR) on its Regional Landscape Plan
- Feeback to support increased RBS Services
- Feeback to LGA on Fuel Supply, Levy's and RTCC Order(s)
- Feedback to State and Federal Departments on the FDF - CIP and RDR Programs, including challenges, limitations, effectiveness and opportunities.
- Feedback to the SA Drought Commissioner and PIRSA on the State's drought response.
- Feeback on the State's withdrawal to develop and release a Statewide Connectivity Plan.
- Feedback to State and Federal Departments on the "default speed limit project" proposed under the National Road Safet Strategy.
- Feedback on the SA Supplementary Road Funding to LGA Advocacy.
- Feedback on (SA) Climate Ready Regions Program design and funding proposal.
- Feedback on the (Drought) Rate Rebate proposal proposed by LGA to Treasury
- Attended invite only workshops to influence and provide feedback on the State Public Health Plan

Regional LGA's, Chief Executive Officers

The Regional LGA's Ceo Group is an informal meeting of Executive Officers of the Regional Local Government Associations. Opportunities of collaborating across regional LGA include:

- Provide input into SAROC Business Plan and the Agenda
- Develop a working relationship with the LGA Management team
- Advocate on behalf of the regions and regional initiatives
- Share information and provide collegiate support
- Coordinate collaborative project activity

Operational (external) Services and Agreements

The list below outlines the Service Agreements MRLGA held in 25/26 to support operations or initiatives:

- Payroll and BAS services provided by EKM Accounting
- Formula Accounting for accounting services to prepare the independent audited financial statements
- Market Me Australia for website redesign and development
- Accru Harris Orchard for annual auditing services
- LGA Mutual Liability and Workers Compensation Scheme for Insurances
- BankSA and LGFA for banking services
- Efex for IT Support and Records Keeping

2025 / 2026 Model Financial Statements

The 25/26 external audit was undertaken by Accru Harris Orchard | AHO Audit Pty Ltd ABN 55 670 721 712
Financial Statements prepared by Formula Accounting ABN 50 410 043 228

Murraylands and Riverland Local Government Association

General Purpose Financial Reports

for the year ended 30 June 2026

Murraylands and Riverland Local Government Association

General Purpose Financial Reports

for the year ended 30 June 2026

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Murraylands and Riverland Local Government Association
Annual Financial Statements
for the year ended 30 June 2026

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Association 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 Association'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 Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.

.....
Carron McLeod
CHIEF EXECUTIVE OFFICER

Ella Winnall
.....
Mayor Ella Winnall
CHAIRPERSON

Date: 24 September 2026

Murraylands and Riverland Local Government Association
Statement of Comprehensive Income
for the year ended 30 June 2026

	Notes	2026 $	2025 $
INCOME			
Council Subscriptions	2	**247,121**	465,106
Grants, Subsidies and Contributions	2	**26,000**	80,000
Investment income	2	**45,719**	49,518
Total Income		**318,840**	594,624
EXPENSES			
Employee costs	3	**332,209**	390,434
Materials, contracts & other expenses	3	**68,153**	74,768
Total Expenses		**400,362**	465,202
OPERATING SURPLUS / (DEFICIT)		**(81,522)**	129,422
Other Comprehensive Income			
Total Other Comprehensive Income		**-**	-
TOTAL COMPREHENSIVE INCOME		**(81,522)**	129,422

This Statement is to be read in conjunction with the attached Notes.

Murraylands and Riverland Local Government Association

Statement of Financial Position

as at 30 June 2026

	Notes	2026 $	2025 $
ASSETS			
Current Assets			
Cash and cash equivalents	4	**1,134,183**	1,194,574
Trade & other receivables	4	**3,983**	26,588
Total Current Assets		**1,138,166**	1,221,162
Total Assets		**1,138,166**	1,221,162
LIABILITIES			
Current Liabilities			
Trade & other payables	5	**30,489**	33,136
Provisions	5	**38,926**	37,753
Total Current Liabilities		**69,415**	70,889
Non-current Liabilities			
Provisions	8	**1,724**	1,724
Total Non-current Liabilities		**1,724**	1,724
Total Liabilities		**71,139**	72,613
NET ASSETS		**1,067,027**	1,148,549
EQUITY			
Accumulated surplus		**1,067,027**	1,148,549
TOTAL EQUITY		**1,067,027**	1,148,549

This Statement is to be read in conjunction with the attached Notes.

Murraylands and Riverland Local Government Association

Statement of Changes in Equity

for the year ended 30 June 2026

	Acc'd Surplus	TOTAL EQUITY
2026	**$**	**$**
Balance at end of previous reporting period	**1,148,549**	**1,148,549**
Net Surplus / (Deficit) for Year	**(81,522)**	**(81,522)**
Balance at end of period	**1,067,027**	**1,067,027**
2025		
Balance at end of previous reporting period	1,019,127	1,019,127
Net Surplus / (Deficit) for Year	129,422	129,422
Balance at end of period	1,148,549	1,148,549

This Statement is to be read in conjunction with the attached Notes

Murraylands and Riverland Local Government Association

Statement of Cash Flows

for the year ended 30 June 2026

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2026 $	2025 $
Receipts:			
Council Subscriptions		**272,320**	439,907
Investment receipts		**43,125**	55,192
Grants utilised for operating purposes		**26,000**	40,000
Other revenues		**-**	-
Payments:			
Employee costs		**(340,183)**	(363,992)
Materials, contracts & other expenses		**(61,653)**	(75,526)
Net Cash provided by (or used in) Operating Activities	6b	**(60,391)**	95,581
Net Increase (Decrease) in cash held		**(60,391)**	95,581
Cash & cash equivalents at beginning of period	6	**1,194,574**	1,098,993
Cash & cash equivalents at end of period	6	**1,134,183**	1,194,574

This Statement is to be read in conjunction with the attached Notes

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

2 The Local Government Reporting Entity

The Association is a Regional Subsidiary under Section 43 and Schedule 2 of the SA Local Government Act 1999.

The Constituent Councils are:

Berri Barmera Council
Coorong District Council
District Council Loxton Waikerie
District Council Karoonda East Murray
Mid Murray Council
Renmark Paringa Council
Rural City of Murray Bridge
Southern Mallee District Council

All funds received and expended by the Group have been included in the Financial Statements forming part of this Financial Report.

3 Income recognition

3.1 Revenue

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

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

In other cases, AASB 1058 applies when Association enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the Association to acquire or construct a recognisable non-financial asset that is to be controlled by the Association. In this case, the Association recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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.

5 Payables

5.1 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.

5.2 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 Association assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

6 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.

7 New and amended standards and interpretations

The Association applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2023. New standards and amendments relevant to the Association are listed below. The Association has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026
Note 1 - SIGNIFICANT ACCOUNTING POLICIES

8 Superannuation

The Association contributed the statutory 12.0% Superannuation Guarantee to the nominated superannuation fund of the Executive Officer.

9 Provisions

9.1 Employee Benefits

Liabilities for employee's 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 on-costs) 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 on-costs) to be made in respect of services provided by employees up to the reporting date.

No accrual is made for sick leave as the Regional Subsidiary 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. No payment is made for untaken sick leave.

10 Contingent Liabilities and Contingent Assets

At 30 June 2026, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report.

11 Events after the end of the reporting period

There are no events subsequent to 30 June 2026 that need disclosure in the financial statements.

12 Economic Dependence

The Association is dependent on the Local Councils within its jurisdiction and other funding bodies for the majority of the revenue used to operate the business. At the date of this report, the Board believe that the Local Councils and other bodies will continue to fund the Association.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2 - INCOME

	2026	2025
	$	$
COUNCIL SUBSCRIPTIONS		
General Subscriptions	**215,496**	239,971
	215,496	239,971
Other Charges		
Waste Contract Management Levy	**31,625**	64,580
Waste Education Levy	**-**	160,555
	31,625	225,135
	247,121	465,106
INVESTMENT INCOME		
Interest on investments:		
Local Government Finance Authority	**45,719**	49,518
	45,719	49,518
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Other grants, subsidies and contributions		
Regional Capacity Buildings	**-**	40,000
Community Wellbeing Alliance	**-**	40,000
Regional Drought Resilience Grant	26,000	-
	26,000	80,000
Sources of grants		
Commonwealth government	**-**	40,000
Other	**26,000**	40,000
	26,000	80,000

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 3 - EXPENSE

	Notes	2026	2025
		$	$
EMPLOYEE COSTS			
Salaries and Wages		**291,883**	333,761
Employee leave expense		**1,173**	16,573
Superannuation	1.8	**34,705**	38,383
Workers' Compensation Insurance		**4,448**	1,717
Total Operating Employee Costs		**332,209**	390,434
Total Number of Employees		***1***	*1*
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		**3,300**	3,830
Chair and Vice Chair allowances		**6,383**	3,550
Subtotal - Prescribed Expenses		**9,683**	7,380
Other Materials, Contracts & Expenses			
Accounting Services		**3,510**	3,599
Computer & Software		**3,091**	3,095
Insurance		**9,619**	8,594
Meeting Expenses		**8,074**	8,311
Office Expenses		**3,723**	6,520
Project Expenditure		**28,135**	33,552
Website Maintenance		**1,800**	-
Sundry		**518**	3,717
Subtotal - Other Materials, Contracts & Expenses		**58,470**	67,388
		68,153	74,768

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4 - CURRENT ASSETS

	2026	2025
CASH & EQUIVALENT ASSETS	**$**	$
Cash on Hand and at Bank	**92,020**	177,536
Deposits at Call	**1,042,163**	1,017,038
	1,134,183	1,194,574
TRADE & OTHER RECEIVABLES		
Subscriptions - General & Other	**-**	25,199
Accrued Interest Revenue	**3,983**	1,389
	3,983	26,588

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 5 - LIABILITIES

	2026		2025	
	$		$	
TRADE & OTHER PAYABLES	**Current**	**Non-current**	Current	Non-current
Goods & Services	**-**	**-**	-	-
Payments received in advance	**-**	**-**	-	-
Accrued expenses - other	**17,718**	**-**	21,393	-
GST Payable	**12,771**	**-**	11,743	**-**
	30,489	**-**	33,136	-
PROVISIONS				
LSL Employee entitlements (including oncosts)	**-**	**1,724**	-	1,724
AL Employee entitlements (including oncosts)	**38,926**	**-**	37,753	-
	38,926	**1,724**	37,753	1,724

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 6 - RECONCILIATION TO CASH FLOW STATEMENT

(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 Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	Notes	2026 $	2025 $
Total cash & equivalent assets	4	1,134,183	1,194,574
Less: Short-term borrowings		-	-
Balances per Cash Flow Statement		1,134,183	1,194,574

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus (Deficit)	(81,522)	129,422
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	22,605	(19,525)
Net increase (decrease) in trade & other payables	(2,647)	(30,889)
Net increase (decrease) in other provisions	1,173	16,573
Net increase (decrease) in other liabilities	-	
Net Cash provided by (or used in) operations	(60,391)	95,581

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 7 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - 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: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 4.65% as at 30 June 2026 (2025: 4.15%)
	Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Trade and other debtors	**Accounting Policy:** Carried at nominal value
	Terms & 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.
	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 Association.
	Terms & conditions: Liabilities are normally settled on 30 day terms.
	Carrying amount: approximates fair value.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 7 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2026		Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$	$	$	$	$
Cash & Equivalents		**1,134,183**			**1,134,183**	**1,134,183**
Receivables		**3,983**			**3,983**	**3,983**
	Total	**1,138,166**	-	-	**1,138,166**	**1,138,166**
Financial Liabilities						
Payables		**30,489**			**30,489**	**30,489**
	Total	**30,489**	-	-	**30,489**	**30,489**

2025		Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$	$	$	$	$
Cash & Equivalents		1,194,574			1,194,574	1,194,574
Receivables		26,588			26,588	26,588
	Total	1,221,162	-	-	1,221,162	1,221,162
Financial Liabilities						
Payables		33,136			33,136	33,136
	Total	33,136	-	-	33,136	33,136

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 7 - FINANCIAL INSTRUMENTS (con't)

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 Association.

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 Association is the carrying amount, net of any impairment. All Association investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the Association'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 Association'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 Association 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. The Association 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. The Association 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.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 8 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Association include the Mayors/Chairpersons of the constituent Councils and the CEO. The following total compensation was paid:

	2026 $	2025 $
CEO salary and superannuation	210,245	190,386
Member Allowance	6,383	3,550
TOTAL	**216,628**	193,936

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key management Personnel or parties related to them had any transactions on more favourable than those avaliable to the public.

OTHER RELATED PARTIES Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).	2026 $	2025 $
Berri Barmera Council	25,302	24,830
Coorong District Council	21,385	20,986
District Council Loxton Waikerie	28,722	28,186
District Council Karoonda East Murray	11,962	11,739
Mid Murray Council	27,859	36,049
Renmark Paringa Council	23,609	23,609
Rural City of Murray Bridge	45,244	44,400
Southern Mallee District Council	13,954	13,954
SLRP Surcharge	17,459	36,218
TOTAL	**215,496**	**239,971**

Description of Services provided to all Related Parties above:
The Regional Local Government Association exists to unite member councils in a region to advocate for shared interests, coordinate regional initiatives, and deliver collaborative services that strengthen local communities and sustainable regional development.

Murraylands and Riverland Local Government Association

Annual 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 Murraylands and Riverland Local Government Association for the year ended 30 June 2026, the Association's Auditor, Accrue Harris Orchard, 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*.

Tim Pfeiffer
CHIEF EXECUTIVE OFFICER
Berri Barmera Council

Scott Reardon
CHIEF EXECUTIVE OFFICER
Coorong District Council

David Beaton
CHIEF EXECUTIVE OFFICER
District Council Loxton Waikerie

Bridget Mather
ACTING CHIEF EXECUTIVE OFFICER
District Council Karoonda East Murray

Dr Andrew Johnson
CHIEF EXECUTIVE OFFICER
Mid Murray Council

Tony Siviour
CHIEF EXECUTIVE OFFICER
Renmark Paringa Council

Heather Barclay
CHIEF EXECUTIVE OFFICER
Rural City of Murray Bridge

Jason Beaton
CHIEF EXECUTIVE OFFICER
Southern Mallee District Council

Carron McLeod
CHIEF EXECUTIVE OFFICER
Murraylands and Riverland LGA

Mayor Ella Winnall
CHAIRPERSON
Murraylands and Riverland LGA

Date: 24 September 2026

DISTRICT COUNCIL OF LOXTON WAIKERIE

Postal PO Box 409, Loxton SA 5333

Loxton Office (08) 8584 8000
Waikerie Office (08) 8541 0700

Email council@lwdc.sa.gov.au

Website lwdc.sa.gov.au