ROXBY COUNCIL



2025/26 – 2034/35

LONG-TERM FINANCIAL PLAN

MUNICIPAL COUNCIL OF ROXBY DOWNS

ACKNOWLEDGEMENT OF COUNTRY

The Municipal Council of Roxby Downs would like to acknowledge the Kokatha peoples, the traditional owners of the land and pay respect to their Elders past and present and extend that respect to other Aboriginal and Torres Strait Islander people.

We have a responsibility to listen, learn and walk alongside Aboriginal and Torres Strait Islander peoples to enable our activities to support ongoing connection to their lands, waters, cultures, languages and traditions. We deeply respect and value Aboriginal and Torres Strait Islander custodianship of this land of 65,000 years and beyond.

Table Of Contents

02 Acknowledgement of Country

04 Strategic Context

05 Chief Executive Statement

07 Key Influences and Risks

08 Basis of Preparation

09 Finance Strategy

12 Budget Assumptions

15 Key Outcomes / Conclusions

16 APPENDIX 1: Financial Statements

Strategic Context

Roxby Council's future aspirations, goals and priorities are informed by its Strategic Plan. The Plan shares Council's aspirations and approach to achieving the best outcomes for the community. We continue to focus on the factors that contribute to the quality of life of our residents, enhancing our customer service and value proposition and the sustainability of our assets. The Plan does not include everything we do, but rather focuses on the main priorities identified by our community.

The Long-term Financial Plan (LTFP) is an integral part of Council's suite of strategic documents, and a requirement under the *Local Government Act 1999* and is required to cover a period of at least ten years.

The LTFP is a planning document, setting the agenda for investment in Roxby Downs over the next 10 years. It shows in financial terms how the Council's Annual Business Plans link in with the Asset Management Plan and other long-term documents. It also shows the impact on annual budgets over the next decade of Council's key income streams (including rates & user charges), major expense items (such as employee costs) and asset renewal expenditure (CAPEX).

STRATEGIC PLANNING FRAMEWORK

The Strategic Plan is the overarching document that guides Council's work priorities, group plans and individual performance plans.



STRATEGIC PLAN 2021-2025



- Regional Public Health Plan
- Asset Management Plan
- Long Term Financial Plan
- Community Development Plan



- Annual Budget
- Annual Business Plan



- Quarterly Budget Reviews
- Operational Plans
- 6 Month Report Cards

Chief Executive Statement

FINANCIAL SUSTAINABILITY

The Municipal Council of Roxby Downs (Roxby Council) was established under the *Roxby Downs (Indenture Ratification) Act 1982*. The purpose of establishing Roxby Council was to operate with all the powers, functions and duties of a South Australian Local Government Authority, with a number of notable exceptions:

- The requirement of elected Councillors was suspended with an appointed "Administrator" performing all of the decision-making functions of the Council.
- Power and water, distribution and retail business units have been created, to support the delivery of electricity, potable water and reticulated sewage services to Roxby Downs.
- The State Government and BHP Copper SA are required to consider and endorse the Council's annual budget and rates prior to the Council adopting the budget and declaring the rates.

The indenture agreement provides the Council with strategic powers as well as responsibilities under the *Local Government Act 1999*. The agreement provides the Council with exclusive power to reticulate and retail potable water and electricity to the Roxby Downs Community.

Under the terms of the indenture, the State Government of South Australia, and BHP Copper SA jointly contribute to the Municipal Deficit. The Municipal Deficit is defined as the net cost of operating the Council less the results attributed to the provision of water and power.

The State Government and BHP Copper SA each currently contribute $300,000 towards the Municipal Deficit.

The cumulative result of this outcome reinforces the interdependency between Council general operations, power and water for cash flow and financial sustainability. On a consolidated basis the Municipal Council of Roxby Downs is operating at an operating surplus for the ten-year period. To ensure this is maintained, Council will be:

- Ensuring asset replacement & renewal commitments are commensurate with the evolution of actual asset management experience unique to the Roxby Downs environment. A review of asset useful lives will be conducted to ensure they are reflective of the Roxby Downs environment.
- Undertaking a review of its discretionary service areas to ensure that relevant services that enhance the quality of life experience in Roxby Downs are provided in a cost effective way.

From its establishment in 1988, Roxby Downs is supported by infrastructure assets that are still relatively young in comparison to other Council's in South Australia, with the majority of assets not requiring replacement during the life of this plan. We do, however, make a commitment in this LTFP to renew assets as detailed within our Asset Management Plan, and give proper consideration to the viability and long term implications from the construction of new assets and the associated costs it may place on future generations for maintenance, renewal and replacement.

Climate change has been identified as an emerging strategic risk, with implications for infrastructure durability, the environment and liveability. The Council's climate change strategy provides guidance on townscape asset management and environmental improvement through active intervention with expanded use of recycled water and creating shaded public spaces.

The Roxby Downs economy is significantly dependent on the operation of Olympic Dam for economic development and employment. Emerging opportunities with the recent developments on Oak Dam exploration results and the acquisition of OZ Minerals by BHP augur well for the future viability of Roxby Downs as a regional centre for the copper province.

The success of Olympic Dam in optimising the potential of the copper province is also pivotal to the ongoing financial sustainability of the Roxby Council.



Roy Blight
Administrator



Key Influences and Risks

Roxby Council's Long-Term Financial Plan provides information to assist us with the forming of decisions about our operations moving into the future. As with any long-term strategy, the outcome of our LTFP is subject to economic and environmental impacts. Variables and risks that have an impact on Council's long-term financial planning include:

External Influences
(items outside of Council's control)

Unforeseen economic changes or circumstances such as:

- international events
- interest rate and currency ($A) fluctuations
- localised economic growth
- Consumer Price Index (All Adelaide)
- changes in Federal Assistance Grants
- increases in cost of construction and capital expenditure

Unforeseen political changes or circumstances such as:

- changes to Levies and their conditions (eg Environment Protection Authority, (SA) Waste Levy)
- cost of natural resources such as electricity, fuel and water
- a change in the level of legislative compliance

Variable Climate Conditions such as:

- Climate change
- storm, flooding, bushfire and drought

Internal Influences
(items that Council can control)

- agreed service level review outcomes;
- infrastructure asset management;
- estimates of useful life of assets and depreciation
- rate increases and other financial influences;
- performance management;
- efficiencies in service delivery and administrative support; and
- salaries and wages

Community Influences

- community needs and expectations
- population outcomes
- demographic trends
- mobility

To minimise the inherent risks of long term financial planning, the Council reviews and updates its Long Term Financial Plan regularly and ensures that the most recent economic data and forecasts are being used as the basis for developing the Council's Long-Term Financial Plan.
Analytics and reporting by the Reserve Bank and the Australian Bureau of Statistics are monitored for implications and forecasts.

Basis of Preparation

The LTFP has been informed by the Asset Management Plan, which takes a long-term view of Council's many assets. The Asset Management Plan attempts to predict, based on their various condition assessments, the future costs associated with ensuring that Council's assets are maintained to the required standards of serviceability and safety.

The LTFP has also been informed by Council's Strategic Plan 2021-2025. The Strategic Plan informs Council's long-term planning around policies and investments, by identifying priorities for the Roxby Downs community and moving towards the Roxby aspiration of being Australia's most highly regarded mining town. The Strategic Plan will be reviewed in 2025-2026.

Actions are aligned to the following key pillars:

HEALTH AND WELLNESS	A place that provides services and facilities to assist our community to achieve positive wellbeing outcomes.
COMMUNITY VIBRANCY	A vibrant, active, inclusive and engaging community that fosters connections between community members.
ENVIRONMENT AND SUSTAINABILITY	A town which respects its natural heritage and offers practical initiatives that benefit the community and preserve the environment.
ECONOMIC DEVELOPMENT	Provide efficient services to the business sector which will contribute to the success in our local economy.
INFRASTRUCTURE AND ESSENTIAL SERVICES	Provide quality, contemporary, value for money community assets and services. We will focus on sustainable infrastructure and essential services.
COMMUNITY SERVICES	The needs of our diverse community are supported by the delivery of responsive and relevant community services.
COMMUNICATION	Timely and consistent communication that engages community, business and other stakeholders. Facilitate opportunities for comment and input in decision making.

The financial projections contained within the LTFP, indicate Council's direction and financial capacity into the future and are intended to be viewed as a guide to future actions or opportunities. This in turn encourages Council to analyse future impacts of the current decisions made by Council.

For this LTFP, Council's 2025-26 Statement of Comprehensive Income forms the basis for year 1 of the Plan. The 2025-26 budget was prepared using a zero based budget methodology. Years 2 to 10 of this plan present nine inclusive years of financial projections.

Finance Strategy

Roxby Council continues to employ a strategic approach to our financial planning that is influenced by the current and predicted economic environment, our financial position and the impacts on the organisation both internally and externally. This strategic approach will ensure that Council continues to:

- remain financially sustainable for the long-term
- meets the needs and expectations of the Roxby community
- delivers appropriate, targeted, and effective services
- be responsible when considering changes to rating

This enables Council to achieve future goals, including:

- Securing funding to ensure timely replacement and maintenance of infrastructure such as roads, footpaths, Council-owned properties, and open spaces
- Delivering on commitments to major projects
- Funding the full life-cycle costs of new or enhanced services and the construction of new assets through savings, rate increases, or grant funding
- Maintaining existing services at agreed service levels

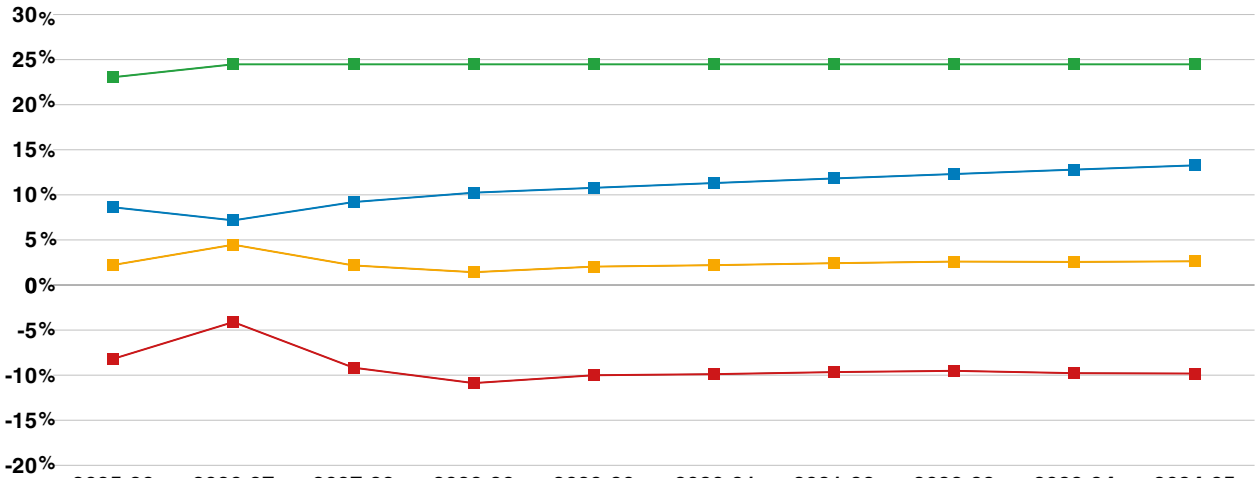


The LTFP has been developed around the three business units of Council, being Municipal, Roxby Power and Roxby Water.

Roxby Council operates under the powers of the *Roxby Downs (Indenture Ratification) Act 1982* and the *Local Government Act 1999*. The provisions of the Indenture Act determine the financial parameters of the Council, with provisions to exclusively reticulate and retail power and water within Roxby Downs, in addition to traditional local government property rating capacity.

A summary of these three business units within Roxby Downs details the contribution to the overall operating result:

OPERATING SUPRLUS/DEFICIT BY BUSINESS UNIT



	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Municipal	-8.19%	-4.11%	-9.17%	-10.88%	-10.01%	-9.89%	-9.66%	-9.42%	-9.78%	-9.82%
Power	23.05%	24.48%	24.48%	24.48%	24.48%	24.48%	24.48%	24.48%	24.48%	24.48%
Water	8.62%	7.17%	9.20%	10.24%	10.78%	11.31%	11.82%	12.31%	12.80%	13.27%
Consolidated	2.22%	4.47%	2.17%	1.42%	2.04%	2.20%	2.42%	2.60%	2.56%	2.63%

MUNICIPAL

The Municipal business unit of Council includes those services attributed to a traditional local government organisation. This includes the management of traditional local government infrastructure assets such as transport, drainage, parks and gardens and community facilities and buildings as well as the delivery of services like waste collection and dog and cat management.

General Rate Revenue

Council is proposing a general rate increase of 3.2%. The proposed rate increase of 3.2% reflects the needs of the Long-term financial plan to provide long-term financial sustainability. In 2024-25 the general rate revenue increase was 4.8%.

The maximum capping under section 153 (3) will remain unchanged at 12%. Council's current methodology is to set the rate in the dollar to maintain an average rate increase approximately equal to the overall rate revenue increase from the previous year. The cap is intended to allow for any large outliers.

Council also applies the principle that the rate-in-the dollar be adjusted to ensure the increase is equitably spread across the different land use codes.

Over the life of the plan, rate increase will be kept in line with CPI, except where Council must recover additional cost increases outside of their control or the community has agreed that service levels will be increased.

Municipal – Waste Service Charge

Waste Levy will increase in 2025-26 by 14.31% compared to an increase of 17.5% in 2024-25 this was a result of increased waste handling and transport costs.

Roxby Link

A major component of the Municipal business of Council is Roxby Link. A vital element to the community of Roxby Downs, it is our commitment to maintaining the wellbeing of our residents providing a lifestyle not normally available in such a remote location.

Roxby Link does have the largest portion of the overall operating deficit of the business units, as services are provided to the Community at a low or no fee basis. Understanding that we must provide value for money to our community the services provided by Roxby Link are continually reviewed to improve the quality and efficiency of those services for the community. Over the first few years of this LTFP further service reviews will be conducted with the view to reduce the cost of the Municipal business unit to an affordable level.

Roxby Power

There has been a decrease in consumption of electricity in the last financial year due to the installation of solar on commercial premises. An increase in the uptake of Solar is forecast to continue over the foreseeable future. Electricity tariffs have been increased by 2.5% in 25/26 to provide an operating surplus of $1.134M. Tariffs have been forecast to increase by CPI for the term of the LTFP. The Council has undertaken a pricing review of electricity tariffs to realign cost recovery for user charges and capital replacements. Council is aware that current service charges do not cover cost of capital and will continue to review and anticipates a long term implementation strategy over the course of the long term financial plan which will include consultation and an appropriate communication plan once finalised.

Roxby Water

Water & sewerage operations continue to run at a surplus, forecasting $417K for the 2025-26 budget year. Annual water consumption remains constant, but operational costs have increased greater than CPI, resulting in tariffs for water and sewer increasing by 2.5% for 2025-26.

Roxby Council and BHP have been collaborating on practical measures to reduce the offtake of potable water to the township. This work has focused on the potential to increase the quantity of recycled treated wastewater that is available for irrigation. This water would be used to replace potable water currently deployed for irrigation of grassed areas and landscaping zones within the town Centre. Potential areas to initially benefit from this practice would include the town ovals. Similarly with Power, Council has reviewed water and sewer tariffs for realignment over the LTFP

Budget Assumptions

The development of the LTFP has also been influenced by the following general assumptions:

Generic Economic Factors

Average CPI across Australian capital cities for the December 2024 quarter was 2.4% with Adelaide CPI at 2.5%.

The following assumptions are the basis for forecast LTFP calculations:

GLOBAL INCOME AND EXPENDITURE CHANGES

Changes over previous year after applying all changes (including individual changes)

	2025 / 2026	2026 / 2027	2027 / 2028	2028 / 2029	2029 / 2030	2030 / 2031	2031 / 2032	2032 / 2033	2033 / 2034	2034 / 2035	Source
Forecast CPI Increase	2.5%	3.70%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	25/26 Adelaide CPI December 24 ABS ,26/27-27/28 RBA December Forecast CPI
Investment Interest Rate	4.24%	3.40%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	25/26 Average % based on current Term Deposit values. 26/27 onwards RBA Monetary policy Cash Rate (%)
OPERATING INCOME											
General Rates	3.20%	3.70%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	25/26 June forecast CPI, 26/27 - 27/28 RBA December forecast CPI
Waste Charge	2.50%	3.7%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	25/26 Adelaide CPI December 24 ABS ,26/27-27/28 RBA December Forecast CPI
Electricity	2.50%	3.70%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	25/26 Adelaide CPI December 24 ABS ,26/27-27/28 RBA December Forecast CPI
Water & Sewer	2.50%	3.70%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	25/26 Adelaide CPI December 24 ABS ,26/27-27/28 RBA December Forecast CPI
Roxby Link	2.42%	3.10%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	25/26 Adelaide CPI December 24 ABS ,26/27-27/28 RBA December Forecast CPI
Investment Income	1.60%	-18.00%	-10.54%	8.26%	17.98%	10.16%	21.98%	7.04%	12.06%	7.17%	Reduced due to use of funds to cover capital projects
OPERATING EXPENDITURE											
Employee Costs - Salaries & Wages	8.85%	3.70%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	25/26 Reclassification of staff for new EBA + assumed all positions filled. 26/27 onwards RBA December Forecast CPI
Materials Contracts and Other Expenses	-10.15%	2.74%	1.86%	3.57%	1.81%	2.86%	2.85%	2.64%	2.75%	2.80%	25/26 reduction in material costs. 26/27 onwards RBA December Forecast CPI or CPI based on contract anniversary date
Depreciation - IPP&E	4.55%	6.26%	3.47%	3.44%	3.42%	3.40%	3.38%	3.36%	3.35%	3.33%	Increase in 25/26 due to anticipated new project completion. 26/27 onwards RBA December Forecast CPI
Capital Indexation from 23/24 renewal data Indexed in 24/25	3.43%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	LGPI from 23/24 Report + LGPI Expenditure Weight + 23/24 predicted 25/23 Adelaide CPI

Olympic Dam

A strong outlook for copper and other minerals provides confidence on the future of Olympic Dam.

The pivotal relationship between Olympic Dam operations and the Roxby Downs economy.

Assets

The Cash Flow Statement shows that Council will be able to fund its asset renewal at levels planned within the Asset Management plan. For the purposes of accurately identifying the true cost of services, three operating entities have been identified being Municipal, Roxby Power and Roxby Water.

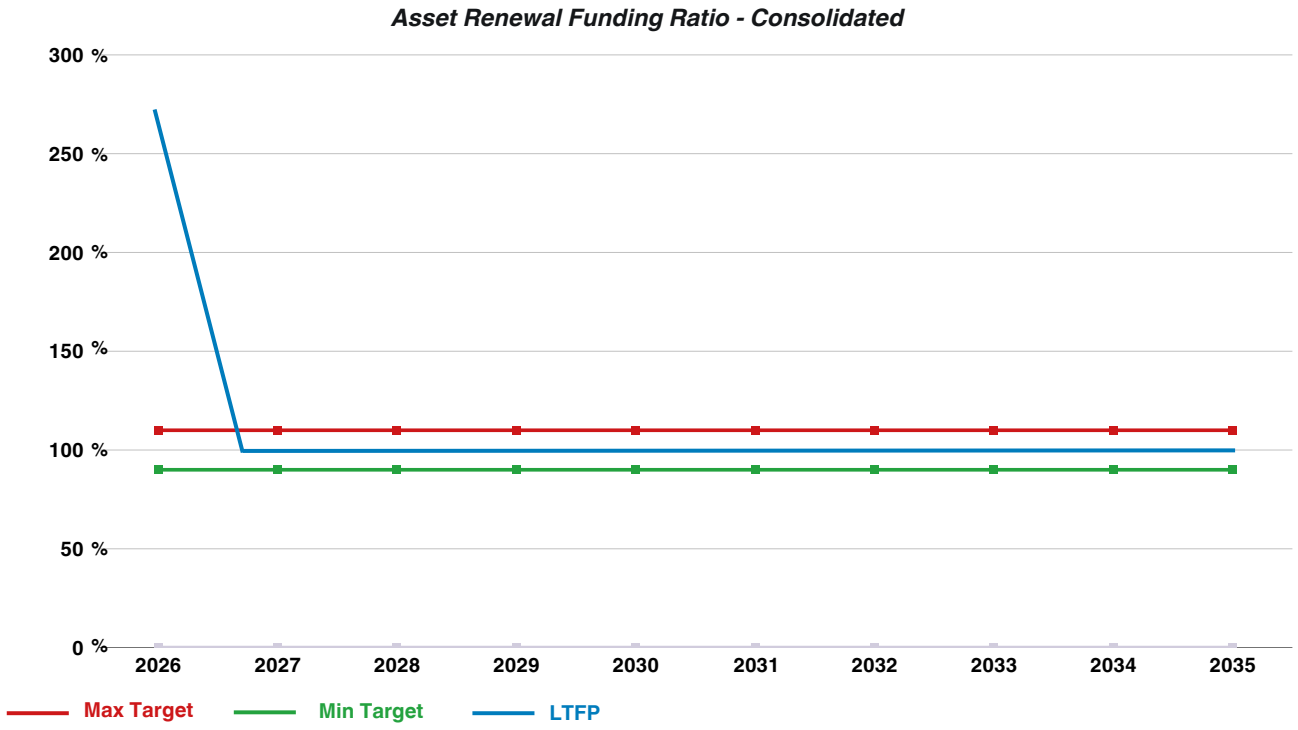
Roxby Water and Roxby Power own and operate certain asset components that are critical to their networks and are high in value. The 2025-2034 Infrastructure and Asset Management Plan has been reconciled to the Long-term Financial Plan 2025/26 - 2035/36.

The Asset Management Plan prepared in 2024-25 has been rolled over and the Long-Term Financial Plan assumes an asset renewal amount equivalent to the 3 years previous average for 2035.

Class	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Land	-	-	-	-	-	-	-	-	-	-
Council Buildings	-	4,118	-	-	216,596	112,848	386,985	-	-	2,373,091
Other Buildings	-	-	-	23,140	-	-	7,023	-	-	-
Infrastructure										
Stormwater Drainage	-	26,948	7,815	-	-	-	22,326	1,401	-	-
Roads	-	471,991	285,971	129,398	109,113	252,256	558,038	150,825	867,619	-
Footpaths	-	-	-	-	-	-	-	-	-	-
Kerb & Guttering	-	-	-	-	-	-	-	-	-	-
Car Parks	6,356	55,740	-	7,277	-	-	-	-	53,409	-
Parks & Gardens	-	234,776	121,807	75,147	72,062	-	309,440	1,788,923	99,394	-
Power Infrastructure	112,618	804,898	789,339	296,718	133,863	63,576	35,295	120,399	261,432	-
Water Infrastructure	124,458	84,443	218,516	314,907	130,595	105,495	99,636	233,605	186,695	-
Sewerage Infrastructure	140,923	55,331	27,127	294,138	155,696	17,706	190,009	180,444	462,432	-
Plant & Equipment	83,109	316,676	264,014	86,851	128,043	183,734	363,783	599,482	81,738	-
Furniture & Fittings	39,652	84,675	16,712	151,667	126,323	21,259	47,671	54,343	20,295	-
Total AR	**507,116**	**2,139,596**	**1,731,301**	**1,379,243**	**1,072,291**	**756,874**	**2,020,206**	**3,057,422**	**2,033,005**	**-**
Business Unit allocation										
Municipal	129,117	1,194,924	696,319	473,480	652,137	570,097	1,695,266	2,594,974	1,122,455	2,373,091
Power	112,618	804,898	789,339	296,718	133,863	63,576	35,295	120,399	261,432	-
Water	265,381	139,774	245,643	609,045	286,291	123,201	289,645	342,049	649,118	-
Total	**507,116**	**2,139,596**	**1,731,301**	**1,379,243**	**1,072,291**	**756,874**	**2,020,206**	**3,057,422**	**2,033,005**	**2,373,091**

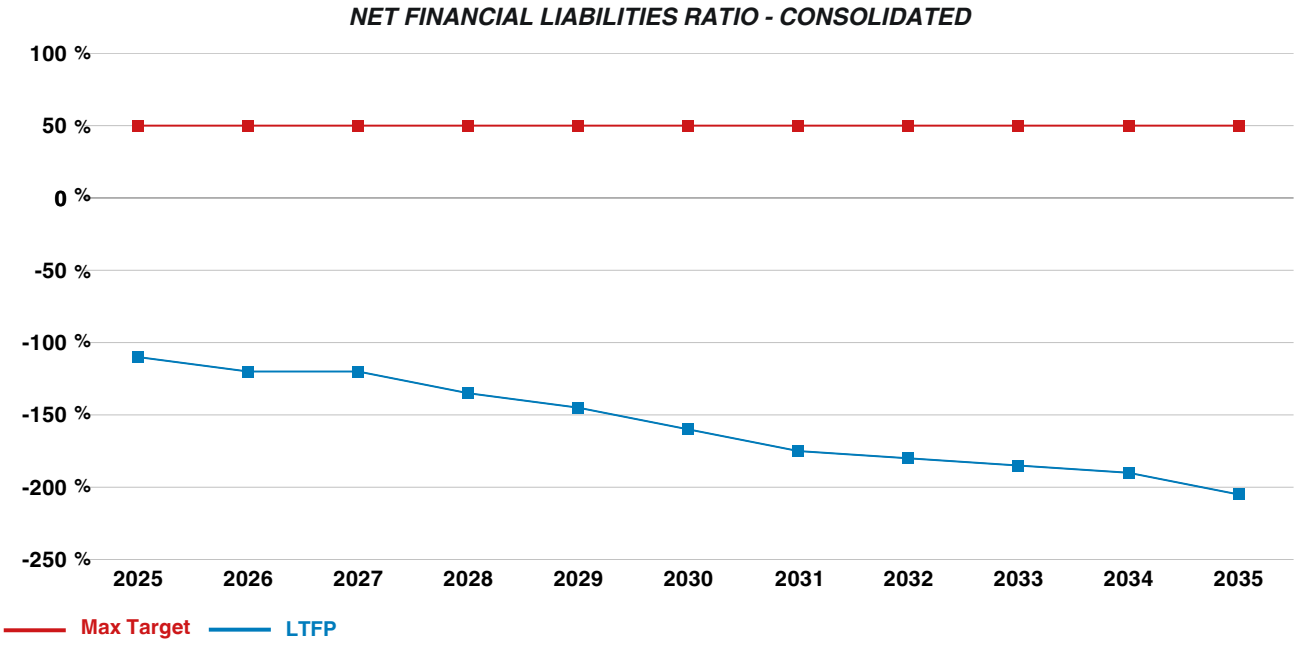
Asset Renewal Funding Ratio

The target asset renewal funding ratio is between 90% and 110%. 2025-26 has a ratio of 267% due to a number of additional renewal projects. The remainder of the LTFP shows the asset renewal funding ratio in line with the target rates



Net Financial Liabilities

Council will continue to hold large cash reserves, ($33.7M) by the end of the 2025-26 financial year. Council will continue to retain cash from its depreciation charges, its net financial liabilities ratio will decrease and continue to do so for term of the plan



Key Outcomes / Conclusions

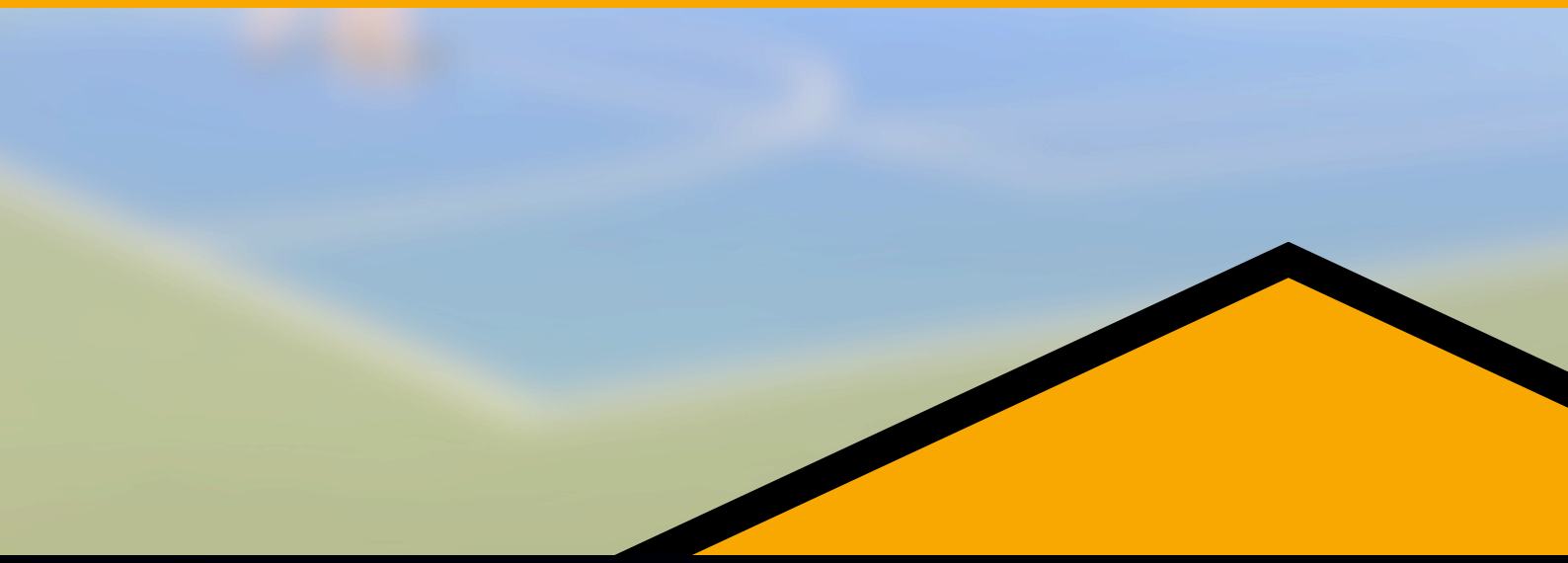
Council's Ability To Deliver Balanced (or surplus) Operating Budgets

Council is committed to delivering either balanced or surplus operating budgets. The attached Statement of Comprehensive Income illustrates a surplus for all years of the LTFP. Council will continue to review its discretionary services, ensuring that it is providing only those that contribute effectively to the wellbeing of its community and at the least cost. This will also require ongoing consultation with the community to make sure they are services that the community values and is willing to fund through the payment of rates.





APPENDIX 1
Key Financial Statements



Municipal Council of Roxby Downs
10 Year Financial Plan for the Years ending 30 June 2035
STATEMENT OF COMPREHENSIVE INCOME - CONSOLIDATED
Scenario: Budget 25/26

	Projected Years									
	2025/26	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Income										
Rates	6,989,116	7,247,714	7,450,650	7,659,268	7,873,727	8,094,192	8,320,829	8,553,812	8,793,319	9,039,532
Statutory Charges	57,420	59,544	61,211	62,925	64,687	66,499	68,361	70,275	72,242	74,265
User Charges	12,292,450	12,757,551	13,125,526	13,504,212	13,893,927	14,294,994	14,707,749	15,132,536	15,556,247	15,991,822
Grants, Subsidies and Contributions - operating	1,256,870	1,579,920	1,298,009	1,316,604	1,335,719	1,355,370	1,375,571	1,396,338	1,417,686	1,439,632
Grants, Subsidies and Contributions - capital	-	471,991	97,990	-	-	-	-	-	-	-
Investment Income	1,082,000	887,000	968,000	1,048,000	1,142,000	1,258,000	1,393,000	1,491,000	1,561,000	1,673,000
Reimbursements	11,884	12,324	12,669	13,024	13,389	13,764	14,149	14,545	14,952	15,371
Other Income	67,960	70,475	72,448	74,476	76,562	78,705	80,909	83,175	85,504	87,898
Total Income	**21,757,701**	**23,086,519**	**23,086,502**	**23,678,509**	**24,400,011**	**25,161,524**	**25,960,568**	**26,741,680**	**27,500,950**	**28,321,519**
Expenses										
Employee Costs	5,476,102	5,678,717	5,837,721	6,001,178	6,169,211	6,341,948	6,519,523	6,702,070	6,889,728	7,082,640
Materials, Contracts & Other Expenses	11,679,560	11,999,725	12,222,814	12,658,827	12,888,459	13,256,757	13,635,143	13,994,898	14,380,315	14,782,964
Depreciation, Amortisation & Impairment	4,115,380	4,372,832	4,524,439	4,680,290	4,840,505	5,005,206	5,174,519	5,348,572	5,527,499	5,711,436
Finance Costs	3,479	2,353	1,667	2,129	4,366	3,265	2,318	1,332	327	-
Total Expenses	**21,274,521**	**22,053,627**	**22,586,642**	**23,342,423**	**23,902,541**	**24,607,177**	**25,331,502**	**26,046,872**	**26,797,869**	**27,577,040**
Operating Surplus / (Deficit)	**483,180**	**1,032,891**	**499,861**	**336,086**	**497,470**	**554,347**	**629,066**	**694,808**	**703,080**	**744,479**

Municipal Council of Roxby Downs
10 Year Financial Plan for the Years ending 30 June 2035
STATEMENT OF COMPREHENSIVE INCOME - MUNICIPAL
Scenario: Budget 25/26

	Projected Years									
	2025/26	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Income										
Rates	6,989,116	7,247,714	7,450,650	7,659,268	7,873,727	8,094,192	8,320,829	8,553,812	8,793,319	9,039,532
Statutory Charges	57,420	59,544	61,211	62,925	64,687	66,499	68,361	70,275	72,242	74,265
User Charges	2,531,802	2,635,759	2,720,323	2,807,664	2,897,876	2,991,053	3,087,298	3,186,712	3,275,940	3,367,666
Grants, Subsidies and Contributions - operating	1,256,870	1,579,920	1,298,009	1,316,604	1,335,719	1,355,370	1,375,571	1,396,338	1,417,686	1,439,632
Grants, Subsidies and Contributions - capital	-	471,991	97,990	-	-	-	-	-	-	-
Investment Income	2,132,000	1,937,000	2,018,000	2,098,000	2,192,000	2,308,000	2,443,000	2,541,000	2,611,000	2,723,000
Reimbursements	11,884	12,324	12,669	13,024	13,389	13,764	14,149	14,545	14,952	15,371
Other Income	67,960	70,475	72,448	74,476	76,562	78,705	80,909	83,175	85,504	87,898
Total Income	**13,047,053**	**14,014,726**	**13,731,300**	**14,031,961**	**14,453,960**	**14,907,582**	**15,390,116**	**15,845,856**	**16,270,643**	**16,747,363**
Expenses										
Employee Costs	5,107,251	5,296,219	5,444,514	5,596,960	5,753,675	5,914,778	6,080,391	6,250,642	6,425,660	6,605,579
Materials, Contracts & Other Expenses	6,803,251	7,009,962	7,168,714	7,488,911	7,573,786	7,793,273	8,018,681	8,221,176	8,444,928	8,681,386
Depreciation, Amortisation & Impairment	2,201,093	2,282,533	2,375,611	2,471,295	2,569,659	2,670,776	2,774,725	2,881,584	2,991,435	3,104,363
Finance Costs	3,479	2,353	1,667	2,129	4,366	3,265	2,318	1,332	327	-
Total Expenses	**14,115,074**	**14,591,068**	**14,990,505**	**15,559,295**	**15,901,486**	**16,382,092**	**16,876,115**	**17,354,734**	**17,862,351**	**18,391,327**
Operating Surplus / (Deficit)	**(1,068,022)**	**(576,342)**	**(1,259,206)**	**(1,527,334)**	**(1,447,526)**	**(1,474,509)**	**(1,485,998)**	**(1,508,878)**	**(1,591,709)**	**(1,643,964)**

Municipal Council of Roxby Downs
10 Year Financial Plan for the Years ending 30 June 2035
STATEMENT OF COMPREHENSIVE INCOME - POWER
Scenario: Budget 25/26

	Projected Years									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	$	$	$	$	$	$	$	$	$	$
Income										
User Charges	4,920,545	5,102,605	5,245,478	5,392,352	5,543,338	5,698,551	5,858,111	6,022,138	6,190,758	6,364,099
Total Income	**4,920,545**	**5,102,605**	**5,245,478**	**5,392,352**	**5,543,338**	**5,698,551**	**5,858,111**	**6,022,138**	**6,190,758**	**6,364,099**
Expenses										
Employee Costs	178,087	184,676	189,847	195,162	200,627	206,244	212,019	217,956	224,059	230,332
Materials, Contracts & Other Expenses	2,581,235	2,603,681	2,676,584	2,751,528	2,828,571	2,907,771	2,989,188	3,072,885	3,158,926	3,247,376
Depreciation, Amortisation & Impairment	1,027,076	1,065,078	1,094,900	1,125,557	1,157,073	1,189,471	1,222,776	1,257,014	1,292,210	1,328,392
Total Expenses	**3,786,397**	**3,853,434**	**3,961,330**	**4,072,247**	**4,186,270**	**4,303,486**	**4,423,983**	**4,547,855**	**4,675,195**	**4,806,100**
Operating Surplus / (Deficit)	**1,134,148**	**1,249,172**	**1,284,148**	**1,320,104**	**1,357,067**	**1,395,065**	**1,434,127**	**1,474,283**	**1,515,563**	**1,557,998**

Municipal Council of Roxby Downs
10 Year Financial Plan for the Years ending 30 June 2035
STATEMENT OF COMPREHENSIVE INCOME - WATER & SEWER
Scenario: Budget 25/26

	Projected Years									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	$	$	$	$	$	$	$	$	$	$
Income										
User Charges	4,840,103	5,019,187	5,159,724	5,304,196	5,452,714	5,605,390	5,762,341	5,923,686	6,089,550	6,260,057
Total Income	**4,840,103**	**5,019,187**	**5,159,724**	**5,304,196**	**5,452,714**	**5,605,390**	**5,762,341**	**5,923,686**	**6,089,550**	**6,260,057**
Expenses										
Employee Costs	190,764	197,822	203,361	209,055	214,909	220,926	227,112	233,471	240,009	246,729
Materials, Contracts & Other Expenses	3,345,075	3,436,082	3,427,517	3,468,388	3,536,103	3,605,714	3,677,274	3,750,837	3,826,461	3,904,202
Depreciation, Amortisation & Impairment	887,212	1,025,221	1,053,928	1,083,437	1,113,774	1,144,959	1,177,018	1,209,975	1,243,854	1,278,682
Total Expenses	**4,423,050**	**4,659,125**	**4,684,806**	**4,760,881**	**4,864,785**	**4,971,599**	**5,081,404**	**5,194,283**	**5,310,323**	**5,429,612**
Operating Surplus / (Deficit)	**417,053**	**360,062**	**474,918**	**543,316**	**587,929**	**633,791**	**680,937**	**729,403**	**779,226**	**830,445**

Municipal Council of Roxby Downs
10 Year Financial Plan for the Years ending 30 June 2035
STATEMENT OF FINANCIAL POSITION - CONSOLIDATED
Scenario: Budget 25/26

	Projected Years									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	$	$	$	$	$	$	$	$	$	$
ASSETS										
Current Assets										
Cash & Cash Equivalents	33,733,982	35,387,047	38,760,959	42,635,812	46,909,105	51,866,548	55,826,575	58,905,880	63,224,831	67,459,436
Trade & Other Receivables	2,882,798	3,039,429	3,151,587	3,233,843	3,324,773	3,420,463	3,519,653	3,619,527	3,718,502	3,822,182
Inventories	58,918	60,708	62,083	64,856	65,591	67,492	69,444	71,197	73,135	75,183
Total Current Assets	36,675,698	38,487,184	41,974,628	45,934,511	50,299,469	55,354,504	59,415,671	62,596,604	67,016,468	71,356,801
Non-Current Assets										
Infrastructure, Property, Plant & Equipment	133,223,621	132,647,654	130,814,517	128,618,470	125,830,256	122,541,924	120,327,612	119,037,002	116,542,507	114,201,462
Total Non-Current Assets	133,223,621	132,647,654	130,814,517	128,618,470	125,830,256	122,541,924	120,327,612	119,037,002	116,542,507	114,201,462
TOTAL ASSETS	**169,899,318**	**171,134,838**	**172,789,145**	**174,552,981**	**176,129,725**	**177,896,428**	**179,743,283**	**181,633,606**	**183,558,976**	**185,558,263**
LIABILITIES										
Current Liabilities										
Trade & Other Payables	7,435,672	7,654,483	7,825,110	8,154,491	8,260,153	8,495,764	8,737,756	8,958,459	9,200,311	9,455,120
Borrowings	16,182	16,182	16,182	26,389	23,255	24,202	25,188	19,562	-	-
Provisions	815,075	815,075	815,075	815,075	815,075	815,075	815,075	815,075	815,075	815,075
Total Current Liabilities	8,266,929	8,485,740	8,656,368	8,995,955	9,098,483	9,335,041	9,578,020	9,793,097	10,015,386	10,270,195
Non-Current Liabilities										
Borrowings	36,409	20,227	4,045	92,208	68,953	44,751	19,562	-	-	-
Provisions	2,304,925	2,304,925	2,304,925	2,304,925	2,304,925	2,304,925	2,304,925	2,304,925	2,304,925	2,304,925
Total Non-Current Liabilities	2,341,334	2,325,152	2,308,970	2,397,132	2,373,878	2,349,676	2,324,487	2,304,925	2,304,925	2,304,925
TOTAL LIABILITIES	**10,608,263**	**10,810,892**	**10,965,337**	**11,393,088**	**11,472,361**	**11,684,717**	**11,902,507**	**12,098,022**	**12,320,311**	**12,575,120**
Net Assets	**159,291,055**	**160,323,947**	**161,823,807**	**163,159,894**	**164,657,364**	**166,211,711**	**167,840,776**	**169,535,584**	**171,238,665**	**172,983,144**
EQUITY										
Accumulated Surplus	42,266,055	43,298,947	44,798,807	46,134,894	47,632,364	49,186,711	50,815,776	52,510,584	54,213,665	55,958,144
Asset Revaluation Reserves	117,025,000	117,025,000	117,025,000	117,025,000	117,025,000	117,025,000	117,025,000	117,025,000	117,025,000	117,025,000
Total Equity	**159,291,055**	**160,323,947**	**161,823,807**	**163,159,894**	**164,657,364**	**166,211,711**	**167,840,776**	**169,535,584**	**171,238,665**	**172,983,144**

RoxbyCouncil

Contact Us

(08) 8671 0010

roxby@roxbycouncil.com.au

www.roxbydowns.sa.gov.au

6 Richardson Place
Roxby Downs
SA 5725

Municipal Council of Roxby Downs
10 Year Financial Plan for the Years ending 30 June 2035
STATEMENT OF CASH FLOWS - CONSOLIDATED
Scenario: Budget 25/26

	Projected Years									
	2025/26	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Cash Flows from Operating Activities										
Receipts:										
Rates Receipts	6,986,704	7,245,786	7,449,137	7,657,713	7,872,129	8,092,548	8,319,140	8,552,076	8,791,534	9,037,697
Statutory Charges	57,178	59,178	60,924	62,630	64,384	66,186	68,040	69,945	71,903	73,916
User Charges	12,315,462	12,665,586	13,052,803	13,429,378	13,816,919	14,215,748	14,626,199	15,048,614	15,472,377	15,905,604
Grants, Subsidies and Contributions (operating purpose)	1,255,695	1,554,248	1,320,329	1,315,126	1,334,200	1,353,808	1,373,966	1,394,688	1,415,989	1,437,888
Investment Receipts	1,081,204	896,130	964,207	1,044,254	1,137,599	1,252,569	1,386,679	1,486,411	1,557,722	1,667,756
Reimbursements	11,844	12,263	12,621	12,974	13,338	13,711	14,095	14,490	14,895	15,312
Other Revenue	62,846	76,458	80,701	72,795	76,202	78,336	80,529	82,784	85,102	87,485
Payments:										
Payments to Employees	(5,461,990)	(5,673,199)	(5,833,391)	(5,996,726)	(6,164,634)	(6,337,243)	(6,514,686)	(6,697,097)	(6,884,616)	(7,077,385)
Payments for Materials, Contracts & Other Expenses	(12,872,240)	(11,796,049)	(12,064,002)	(12,344,408)	(12,793,797)	(13,034,825)	(13,407,208)	(13,788,123)	(14,153,060)	(14,543,276)
Finance Payments	(3,479)	(2,353)	(1,667)	(2,129)	(4,366)	(3,265)	(2,318)	(1,332)	(327)	-
Net Cash provided (or used in) Operating Activities	3,433,223	5,038,047	5,041,663	5,251,607	5,351,973	5,697,573	5,944,436	6,162,455	6,371,519	6,604,996
Cash Flows from Investing Activities										
Receipts:										
Amounts Received Specifically for New/Upgraded Assets	35,533	-	906,936	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Grants utilised for capital purposes	-	428,066	132,796	9,119	-	-	-	-	-	-
Sale of Replaced Assets	-	60,000	40,000	15,000	20,000	40,000	60,000	-	-	-
Payments:										
Expenditure on Renewal/Replacement of Assets	(1,354,382)	(2,139,597)	(1,731,301)	(1,379,243)	(1,072,291)	(756,874)	(2,020,207)	(3,057,962)	(2,033,005)	(2,370,391)
Expenditure on New/Upgraded Assets	(1,005,735)	(1,717,269)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Net Cash provided (or used in) Investing Activities	(2,324,584)	(3,368,800)	(1,651,569)	(1,355,124)	(1,052,291)	(716,874)	(1,960,207)	(3,057,962)	(2,033,005)	(2,370,391)
Cash Flows from Financing Activities										
Receipts:										
Payments:										
Repayment of Principal Portion of Lease Liabilities	(16,182)	(16,182)	(16,182)	(21,630)	(26,389)	(23,255)	(24,202)	(25,188)	(19,562)	-
Net Cash Flow provided (used in) Financing Activities	(16,182)	(16,182)	(16,182)	(21,630)	(26,389)	(23,255)	(24,202)	(25,188)	(19,562)	-
Net Increase/(Decrease) in Cash & Cash Equivalents	1,092,457	1,653,065	3,373,912	3,874,854	4,273,292	4,957,444	3,960,027	3,079,305	4,318,951	4,234,605
plus: Cash & Cash Equivalents - beginning of year	32,641,525	33,733,982	35,387,047	38,760,959	42,635,812	46,909,105	51,866,548	55,826,575	58,905,880	63,224,831
Cash & Cash Equivalents - end of the year	**33,733,982**	**35,387,047**	**38,760,959**	**42,635,812**	**46,909,105**	**51,866,548**	**55,826,575**	**58,905,880**	**63,224,831**	**67,459,436**
Cash & Cash Equivalents - end of the year	33,733,982	35,387,047	38,760,959	42,635,812	46,909,105	51,866,548	55,826,575	58,905,880	63,224,831	67,459,436
Investments - end of the year	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	**33,733,982**	**35,387,047**	**38,760,959**	**42,635,812**	**46,909,105**	**51,866,548**	**55,826,575**	**58,905,880**	**63,224,831**	**67,459,436**

Municipal Council of Roxby Downs
10 Year Financial Plan for the Years ending 30 June 2035
STATEMENT OF CHANGES IN EQUITY - CONSOLIDATED
Scenario: Budget 25/26

	Projected Years									
	2025/26	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Opening Balance	158,807,876	159,291,055	160,323,947	161,823,807	163,159,894	164,657,364	166,211,711	167,840,776	169,535,584	171,238,665
Net Surplus / (Deficit) for Year	483,180	1,032,891	1,499,861	1,336,086	1,497,470	1,554,347	1,629,066	1,694,808	1,703,080	1,744,479
Equity - Balance at end of the reporting period	**159,291,055**	**160,323,947**	**161,823,807**	**163,159,894**	**164,657,364**	**166,211,711**	**167,840,776**	**169,535,584**	**171,238,665**	**172,983,144**

Municipal Council of Roxby Downs
10 Year Financial Plan for the Years ending 30 June 2035
UNIFORM PRESENTATION OF FINANCES - CONSOLIDATED

Scenario: Budget 25/26

	Projected Years									
	2025/26	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Income										
Rates	6,989,116	7,247,714	7,450,650	7,659,268	7,873,727	8,094,192	8,320,829	8,553,812	8,793,319	9,039,532
Statutory Charges	57,420	59,544	61,211	62,925	64,687	66,499	68,361	70,275	72,242	74,265
User Charges	12,292,450	12,757,551	13,125,526	13,504,212	13,893,927	14,294,994	14,707,749	15,132,536	15,556,247	15,991,822
Grants, Subsidies and Contributions - operating	1,256,870	1,579,920	1,298,009	1,316,604	1,335,719	1,355,370	1,375,571	1,396,338	1,417,686	1,439,632
Grants, Subsidies and Contributions - capital	-	471,991	97,990	-	-	-	-	-	-	-
Investment Income	1,082,000	887,000	968,000	1,048,000	1,142,000	1,258,000	1,393,000	1,491,000	1,561,000	1,673,000
Reimbursements	11,884	12,324	12,669	13,024	13,389	13,764	14,149	14,545	14,952	15,371
Other Income	67,960	70,475	72,448	74,476	76,562	78,705	80,909	83,175	85,504	87,898
Total Income	**21,757,701**	**23,086,519**	**23,086,502**	**23,678,509**	**24,400,011**	**25,161,524**	**25,960,568**	**26,741,680**	**27,500,950**	**28,321,519**
Expenses										
Employee Costs	5,476,102	5,678,717	5,837,721	6,001,178	6,169,211	6,341,948	6,519,523	6,702,070	6,889,728	7,082,640
Materials, Contracts & Other Expenses	11,679,560	11,999,725	12,222,814	12,658,827	12,888,459	13,256,757	13,635,143	13,994,898	14,380,315	14,782,964
Depreciation, Amortisation & Impairment	4,115,380	4,372,832	4,524,439	4,680,290	4,840,505	5,005,206	5,174,519	5,348,572	5,527,499	5,711,436
Finance Costs	3,479	2,353	1,667	2,129	4,366	3,265	2,318	1,332	327	-
Total Expenses	**21,274,521**	**22,053,627**	**22,586,642**	**23,342,423**	**23,902,541**	**24,607,177**	**25,331,502**	**26,046,872**	**26,797,869**	**27,577,040**
Operating Surplus / (Deficit)	**483,180**	**1,032,891**	**499,861**	**336,086**	**497,470**	**554,347**	**629,066**	**694,808**	**703,080**	**744,479**
Less: Grants, subsidies and contributions – Capital	-	(471,991)	(97,990)	-	-	-	-	-	-	-
Adjusted Operating Surplus / (Deficit)	**483,180**	**560,900**	**401,871**	**336,086**	**497,470**	**554,347**	**629,066**	**694,808**	**703,080**	**744,479**
Net Outlays on Existing Assets										
Capital Expenditure on Renewal and Replacement of Existing Assets	(1,354,382)	(2,139,597)	(1,731,301)	(1,379,243)	(1,072,291)	(756,874)	(2,020,207)	(3,057,962)	(2,033,005)	(2,370,391)
Finance Lease payments for Right of Use Assets	(19,661)	(18,535)	(17,849)	(23,759)	(30,756)	(26,520)	(26,520)	(26,520)	(19,890)	-
add back Depreciation, Amortisation and Impairment	4,115,380	4,372,832	4,524,439	4,680,290	4,840,505	5,005,206	5,174,519	5,348,572	5,527,499	5,711,436
add back Grants, subsidies and contributions – Capital Renewal	-	471,991	97,990	-	-	-	-	-	-	-
add back Proceeds from Sale of Replaced Assets	-	60,000	40,000	15,000	20,000	40,000	60,000	-	-	-
Total Net Outlays on Existing Assets	**2,741,337**	**2,746,691**	**2,913,279**	**3,292,288**	**3,757,458**	**4,261,812**	**3,187,792**	**2,264,091**	**3,474,605**	**3,341,045**
Net Outlays on New and Upgraded Assets										
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(1,005,735)	(1,717,269)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
add back Amounts Received Specifically for New and Upgraded Assets	35,533	-	906,936	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Net Outlays on New and Upgraded Assets	**(970,202)**	**(1,717,269)**	**(93,064)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Annual Net Impact to Financing Activities (surplus / (deficit))	**2,254,315**	**1,590,323**	**3,222,086**	**3,628,374**	**4,254,928**	**4,816,159**	**3,816,858**	**2,958,899**	**4,177,685**	**4,085,524**