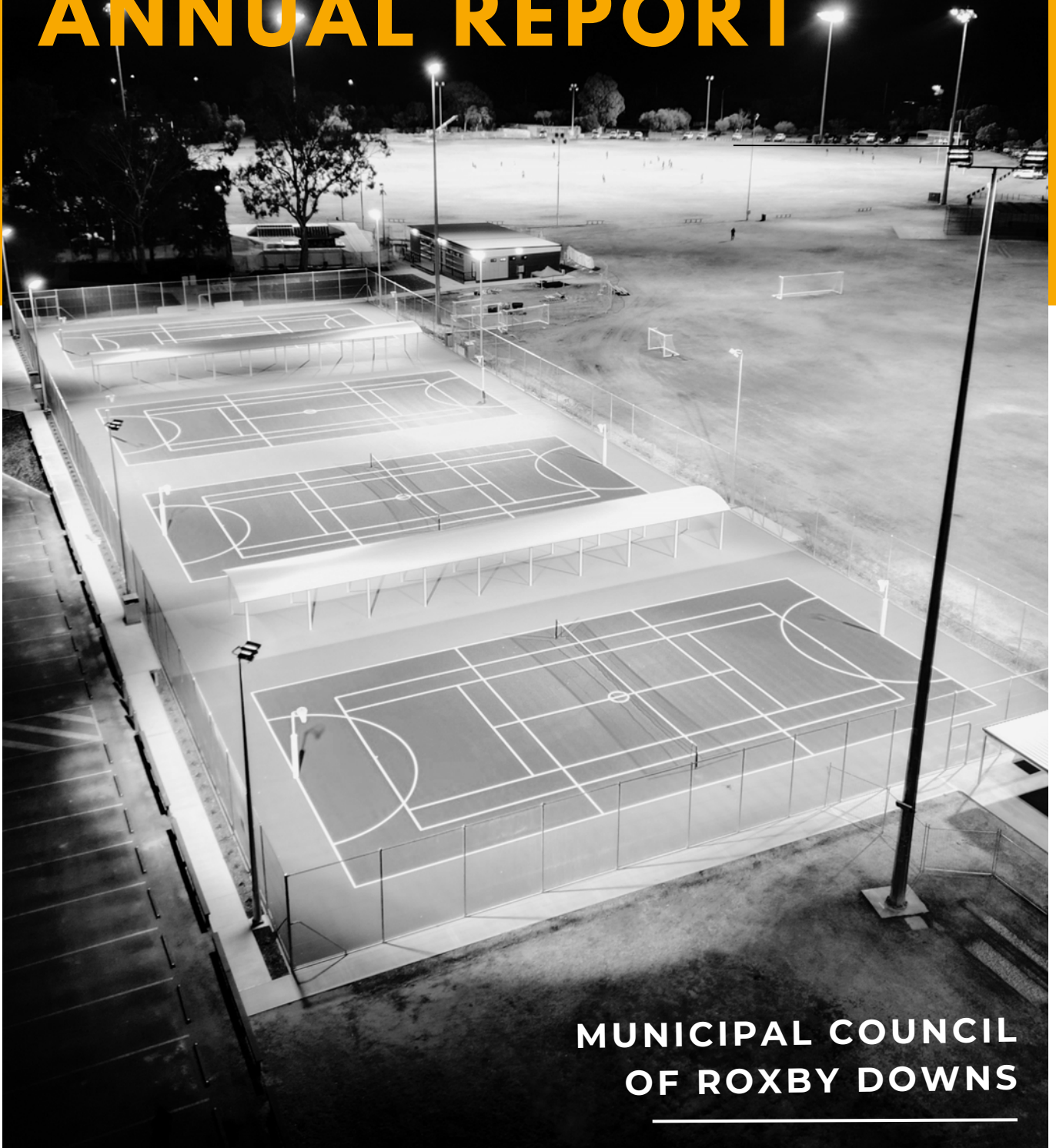


2022-2023 ANNUAL REPORT



**MUNICIPAL COUNCIL
OF ROXBY DOWNS**

"Australia's Most Highly Regarded Mining Town"



The Municipal Council of Roxby Downs Annual Report 2022–2023 provides details on our performance against our 2022–2023 Annual Business Plan and Budget, as well as the outcomes and objectives of our Strategic Plan 2021-2025.

This publication has been developed in compliance with the *Local Government Act 1999* (SA) and provides a comprehensive and transparent account of our performance, achievements, challenges and financial management from 1 July 2022 to 30 June 2023.

For more information call 8671 0010 or visit roxbydowns.sa.gov.au



ACKNOWLEDGEMENT OF COUNTRY

Roxby Council acknowledges the Kokatha, Arabana, Kuyani, Banggarla peoples, the Traditional Owners and Cultural Knowledge Holders of the lands across this country and pays respect to them, and their Elders past and present.



Kokatha Art Competition Entry 2022: Hartley Hall

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.



CONTENTS

Acknowledgement of Country	3
Message from the Administrator	5
Community Profile	6
Our History	10
Governance History	11
Operational Overview	13
Our Values	14
Annual Business Plan & Budget 2023-2024	15
Long-term Financial Plan 2023-2033	16
Infrastructure & Asset Management Plan 2023-2033	17
Year in Review	19
Upgrade & Maintenance Works	24
Leadership	25
Community Board	26
Civic Functions	27
Communications	28
Community Vibrancy	32
Community Development	41
Youth Development	42
Health & Wellbeing	44
Community Safety	49
Economic Development	50
Planning & Development	51
Environment & Sustainability	53
Essential Services	57
Our People	68
Governance	73
Prescribed Committees	76
Corporate Services	78
By-Laws	79
Policies, Codes and Registers	80
Community Land Management	81
Financial Performance	82
APPENDIX 1 - Audited Financial Statements 2022-2023	88



MESSAGE FROM THE ADMINISTRATOR

Reflecting on 2022-2023

The 2022-2023 financial year marked progress towards a 'new normal' for the Roxby Downs community in the wake of notable prior upheaval from COVID-19 and ongoing community impacts.

Whilst cases of COVID-19 still occurred during the year, the reduction in Federal/State-mandated emergency response actions and a community and Council focus on individual protective measures supported the re-establishment of local businesses and sporting and lifestyle services and opportunities valued by our community.

Council continued to deliver a range of quality services, programs and events through Roxby Link Leisure Centre and associated Library, Youth Centre, Auditorium and Sports and Aquatics Centre. Roxby Power and Roxby Water continued to provide reliable service.

Council remained focused on the progress of major community projects and was proud to finalise the Roxby Gidja Munda (Children's Place) Pump Track, reaching a key milestone in a rewarding collaborative journey in realisation of a project initiated and inspired by several community members. Council acknowledges funding support from the State Government of South Australia through the 'Local Government Infrastructure Partnership Program' (LGIPP) towards this project.

Significant progress was also made on the \$7 million Sports Precinct Upgrade, which will deliver four new multi-purpose playing courts, two AFL-standard gender-diverse change rooms, upgraded lighting and improved amenity to the array of sporting/events available to the community. Council acknowledges funding support from round five of the the Australian Government's, 'Building Better Regions Fund' (BBRF),

the Office for Recreation, Sport and Racing and the Roxby Downs Sport and Recreation Forum towards this project.

Roxby Downs exists to support the local resources industry and operates under the auspice of the *Roxby Downs (Indenture Ratification) Act 1982 (Indenture Act)*. Any change to the local resources landscape impacts Roxby Downs.

Announcements during the year relating to furthering Oak Dam exploration and the acquisition of OzMinerals by BHP both hold positive future economic potential for the town, particularly in positioning Olympic Dam as part of a the South Australian "Copper Province" poised to deliver critical minerals for the global energy transition. Throughout the year, Council continued to connect regularly with BHP representatives, State Government and other community stakeholders to discuss and understand significant activities and strategic initiatives within the town.

Council completed two important strategic documents which will underpin the development of Council's finances, infrastructure and assets over the next 10 years. The Long-Term Financial Plan 2023-2033 and the Infrastructure and Asset Management Plan 2023-2033 together plot measures to support financial sustainability whilst enabling the delivery of effective services over the next decade.

I hope you find this report interesting.

Geoff Whitbread
Administrator



COMMUNITY PROFILE

Roxby Downs is a unique township hosting an active and vibrant community in a stunning outback environment.



Location

552 km Northwest of Adelaide in the Far North of South Australia



Size of Municipality

110km²



Properties

- 1,729 residential properties
- 1,879 rateable properties



Roads & Footpaths

- Roads (Sealed) 40.6 km
- Roads (Unsealed) 4 km
- Footpaths 25.4 km



Estimated Resident Population

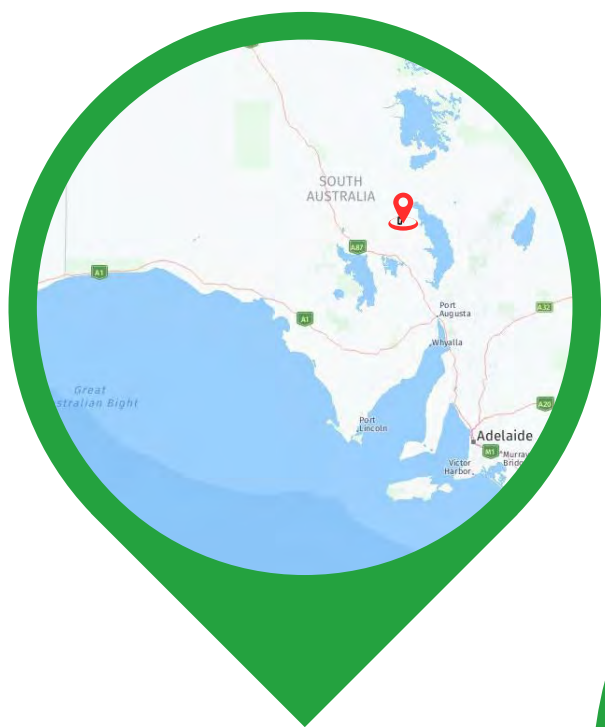
4,102 (ABS 2022)

As a township established to support the resources sector and business, and a resident population significantly employed within or in connection to Olympic Dam operations, the profile of the township is significantly influenced by the operation of the resources sector.





Roxby Downs Location Map



Roxby Downs is located approximately 552 kilometres North West of Adelaide





Population Trends

The residential population has been relatively stable over a long period of time, despite a significant inflow/outflux of people every year as is common in mining towns with highly mobile and itinerant workforces. Compared to other regional parts of South Australia, Roxby Downs features a higher percentage of males, children and people of working age, and a smaller percentage of older people. These demographics significantly influence Council's programs, planning and priorities.

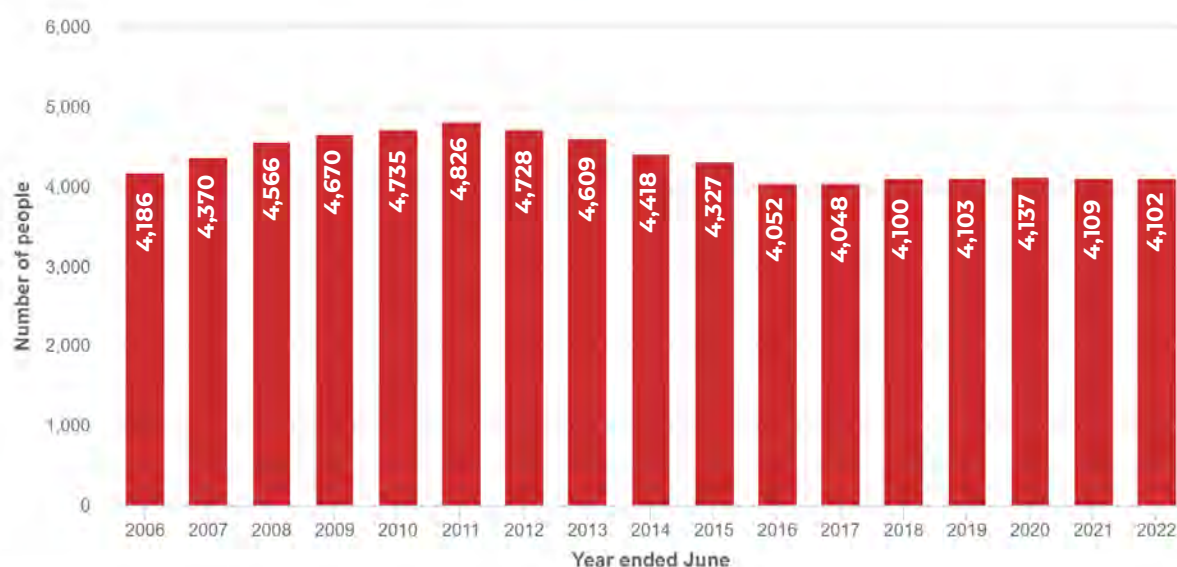
BHP's Major Smelter Campaign Maintenance (SCM) program occurs every four years, with the most recent shutdown (SCM21) having occurred in April of 2021.

To support the additional accommodation requirements, BHP established approximately 700 temporary accommodation rooms at Olympic Dam. The balance of the smelter maintenance workforce was accommodated locally using existing facilities (*example; local company housing, Roxby Downs Discovery Park, Oasis Motel*).

Throughout the course of each year, smaller scale maintenance campaigns are also undertaken on various parts of Olympic Dam's operations.

Estimated Resident Population (ERP)

Roxby Downs

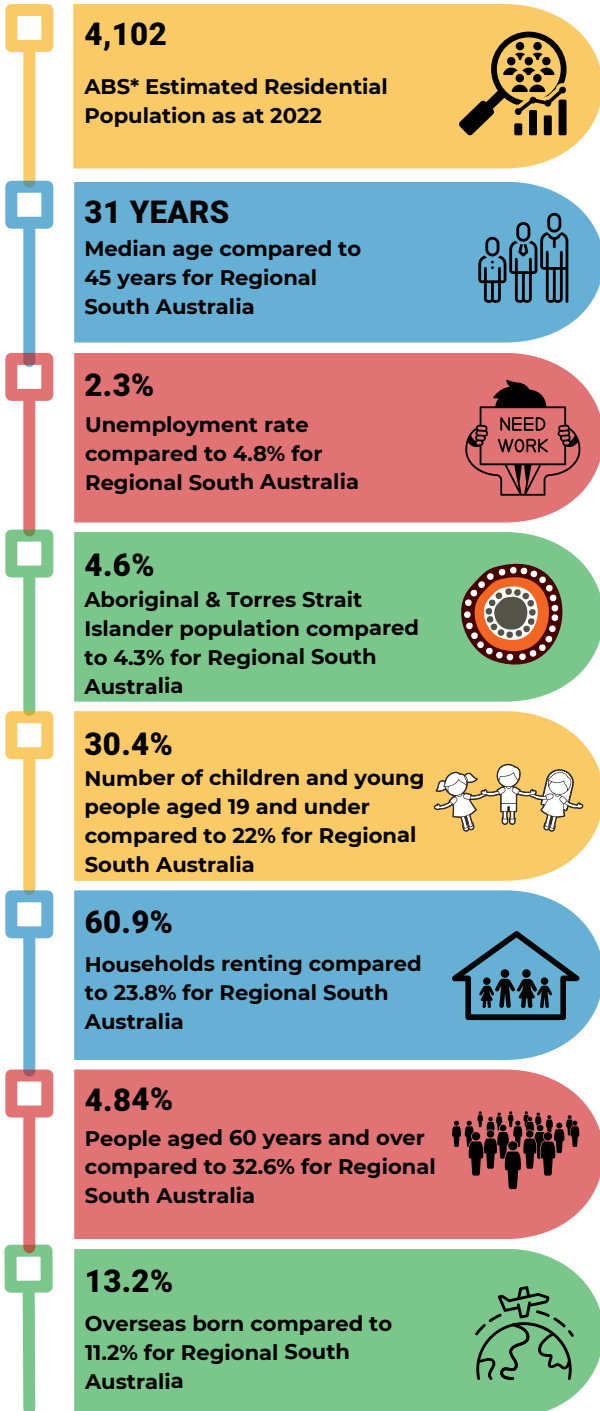


Source: Australian Bureau of Statistics, Census of Population and Housing 2016 and 2021 (Usual residence). Compiled and presented in profile.id by .id (informed decisions).



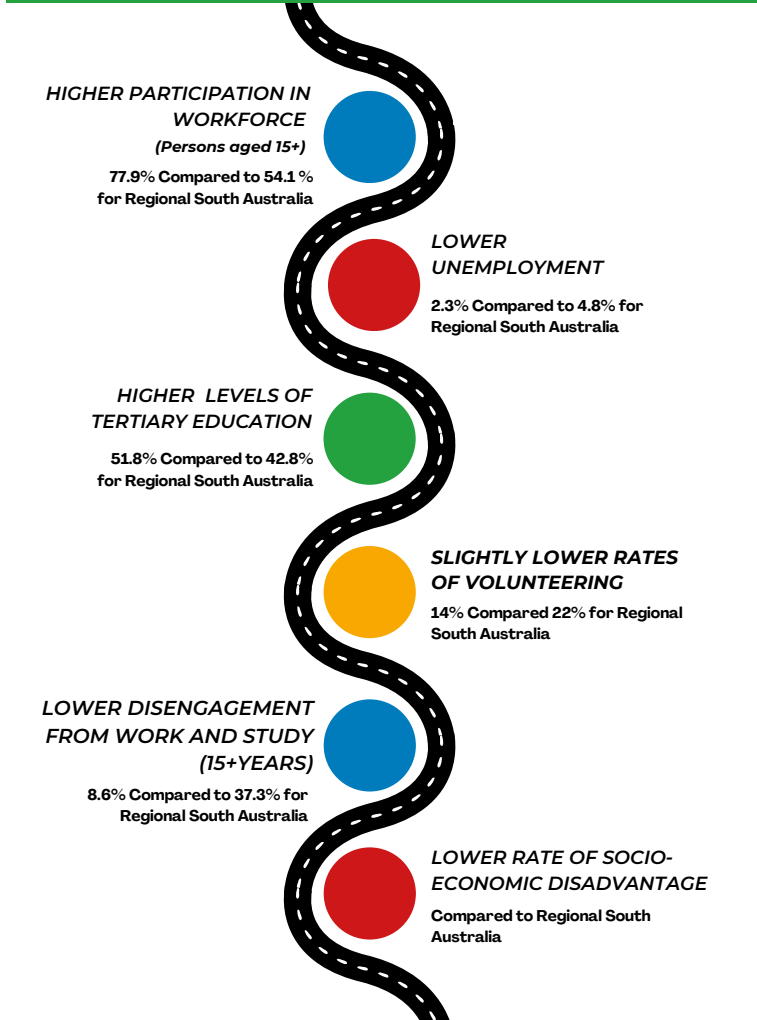
ROXBY DOWNS

SNAPSHOT



WORK, STUDY AND VOLUNTEERING PROFILE

COMPARED TO REGIONAL SOUTH AUSTRALIA



Source: Australian Bureau of Statistics, Census of Population and Housing, selected years between 1991-2021 (Enumerated data). Compiled and presented in profile.id by .id (informed decisions).

*Source: Australian Bureau of Statistics (ABS), Census of Population and Housing, 2016 and 2021. Compiled and presented by .id (informed decisions).



OUR HISTORY

The Municipality was officially proclaimed by the Governor of the South Australia on 26 May 1986. The town was constituted by the State Government (the Minister of Lands) on 10 November 1986. The aim was to build a town that serviced the nearby Olympic Dam operations and provided a residential base for mine workers and their families.

The main construction phase, which included the Roxby Downs Area School, Recreation Centre, Community Club and Council Office, occurred between 1987 and 1988. Both the Olympic Dam operations and township were officially opened on 5 November 1988.

Over the years, increases in the Olympic Dam workforce drove population growth, with the town growing rapidly both in area and population. The Estimated Residential Population (ERP) peaked at 4,826 in 2011. Since that time the population has gradually fallen and the current total ERP is 4,102 (*ABS Estimated Resident Population 2022*).

In May 2023, BHP announced the completion of the OZ Minerals acquisition. The BHP Group Limited is now the parent company of OZ Minerals. In bringing together the BHP and OZ Minerals businesses, BHP will focus on safe and reliable operation of the Olympic Dam, Prominent Hill and Carrapateena assets, building a shared culture of innovation and performance and progressing sustainable growth options to establish a copper province in South Australia.

The acquisition strengthens BHP's portfolio in copper and is in line with the strategy to meet increasing demand for the critical minerals needed for electric vehicles, wind turbines and solar panels to support the energy transition. The implications of the recent acquisition of BHP and OZ Minerals together with the results of the Oak Dam exploration phase on Roxby Downs will be a work in progress over the coming years.

The businesses and services offered have changed over time. The number of brick-and-mortar shops has declined, with some having been replaced by home based businesses and online shopping. The remaining shops continue to serve a large residential base, including the pastoral stations and the neighbouring towns of Andamooka and Woomera. Remote living creates many challenges for the community, particularly in accessing certain health services and transport options.

Roxby Downs facilities and infrastructure are of high quality and are a key feature in attracting new residents.

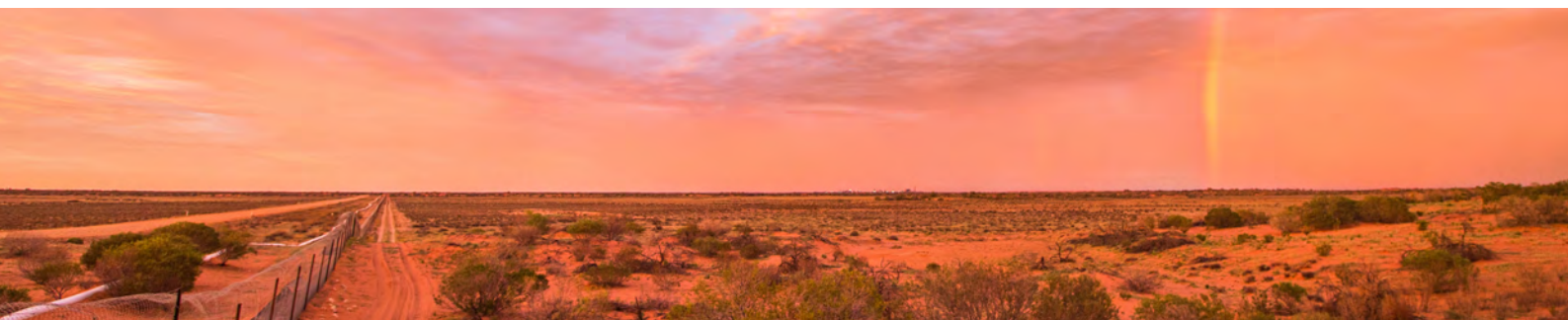


Photo: Ines Badman



GOVERNANCE HISTORY

How we are governed

The *Roxby Downs (Indenture Ratification) Act 1982* (Indenture) and the *Local Government Act 1999* are two major pieces of legislation that govern the operations of Roxby Council. The Indenture provides the framework for our governance structure.

The legislative requirement to have elected members was suspended from the date of the establishment of Roxby Council. In place of this requirement, an Administrator is appointed by the State Government (by Instrument of the Minister) with approval by BHP. The Administrator has the powers of a Council under the *Local Government Act 1999*.

The Administrator is an Officer of the Crown, and the conditions of appointment are outlined in the Indenture. In February 2017, Mr Geoff Whitbread was appointed as Administrator after acting in the role since May 2016.

Following an independent governance review in 2016, it was recommended that a Chief Executive also be appointed. The Chief Executive is responsible to the Council (Administrator) for the day-to-day management of Council's affairs. The appointment of an Administrator and a Chief Executive effectively separates governance and decision making from the day-to-day operations leading to greater accountability and transparency. In July 2017, the Administrator appointed Mr Roy Blight as the inaugural Chief Executive. In 2023, the Administrator's contract was renewed by the State Government for a further two years.

Legislative Framework as at 2023

Roxby Downs (Indenture Ratification) Act 1982
Local Government Act 1999
State Government appointed Administrator holds powers under the Indenture Act and powers of a Council under the Local Government Act 1999
Municipal Council of Roxby Downs (incorporating Roxby Power, Roxby Water and Roxby Link)
Roxby Downs Community Board Inc. established by Council in 2005. Comprises 6-12 community members plus a BHP and Council representative as advisors. Rules of Association can be changed upon recommendation of Board and approval of BHP and Council.
Chief Executive appointed by and responsible to the Administrator for the implementation of Council's program and leadership of operations.
Forums and shared interest groups established and operate under the guidance, auspices and legal framework of the Community Board.







OPERATIONAL OVERVIEW

Roxby Council is responsible for managing Local Government operations and services together with the operation of electricity and water utilities.

Under the terms of the *Local Government Act 1999* (the LG Act), Roxby Council is required to obtain the approval of both BHP and the State Government prior to the adoption of the Annual Business Plan and Budget and the declaration of rates and utility charges.

Council delivers a wide range of traditional municipal services including to various sporting, recreation and cultural facilities. These include the Roxby Link complex, community ovals and associated buildings as well as providing significant community cultural development activities.

External contractors are engaged to perform most of Council's civil construction, maintenance, horticulture and waste management functions. This has proved to be the most viable method of managing these areas of operation in a remote location.

Building social capacity and quality of life of the community is the focus of our activities. This includes a range of community development strategies as well as traditional asset management and service delivery roles. These roles are diverse and include planning at the local and regional level, local area environmental management, developing community resources, representing the interests of the wider community, and acting as a responsible decision maker.



Richardson Place - Main Street of Roxby Downs



OUR VALUES

Our vision, mission and community foundations underpin the work we do.

Vision Australia’s most highly regarded mining town.

Mission To respond to the needs of the Roxby Downs community and foster a community environment that is engaged and involved through a commitment to quality leadership, communication, sustainability, service value and delivery.

COMMUNITY FOUNDATIONS

Leadership & Governance

An organisation that has a culture of accountability, improvement and acts with a set of shared values and behavioural standards

Community Communications

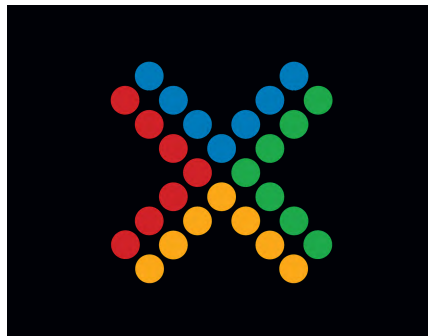
Timely and consistent, professional communication that engages community, businesses and other stakeholders. Enable opportunities for comment and input in decision making.

Community Vibrancy

A vibrant, active, inclusive and engaging community that fosters connections between community members.

Community Services

The needs of our diverse community are supported by the delivery of responsive and relevant community services.



Health & Wellbeing

A place which provides services and facilities to assist residents to achieve positive wellbeing outcomes.

Environment & Sustainability

A town which respect its environment and offers practical initiatives that benefit the community and preserve the environment.

Economic Development

Provide efficient services to the local business sector which will contribute to their success in our local economy.

Infrastructure & Essential Services

Provide quality, contemporary value for money community assets and services. We will focus on sustainable infrastructure and essential services.



ANNUAL BUSINESS PLAN AND BUDGET 2023-2024

The Annual Business Plan and Budget 2023 – 2024 has been developed within the context of the key principles of the Long-term Financial Plan 2023-2033, underpinned by a newly developed Infrastructure and Asset Management Plan 2023-2033.

Key Aspects

- **Rates**

Rates were increased at 7.5%. This compares favourably to the Adelaide Consumer Price Index (CPI) of 7.9% for the year to 31 March 2023. There will be no increase to power and water charges for 2023-2024.

- **Effective Service Delivery**

Continual monitoring of service delivery, including community programs and events, to improve the quality, efficiency, and benefit to the Community of these services.

- **Service Charge - Waste Collection**

The cost of operating and maintaining residential waste collection service is recovered through a service charge to each residential property. In 2023-2024, Council proposes that the service charge for waste collection will be increased to \$567.50 per annum.

Council will collect \$982,343 from the service charge. The increase in the cost of the annual service charge is a result of higher disposal and transport costs to dispose of waste to licenced waste disposal facilities.

PROJECT SPOTLIGHT

A landmark project that will be finalised in the 2023 – 2024 Budget is the Sports Precinct Upgrade. This project will provide four multi-purpose courts (including tennis and netball) and two new gender-diverse changerooms, upgraded lighting and approved amenities.

The changeroom facilities have been generously supported by BHP and the contractors involved in the 2021 Olympic Dam Smelter Maintenance campaign together with State and Federal Government grants. This extensive project will see the existing changerooms, which were built in the 1980s when community attitudes and expectations were very different to those of today, replaced with modern facilities that encourage participation in sport.





LONG-TERM FINANCIAL PLAN 2023-2033

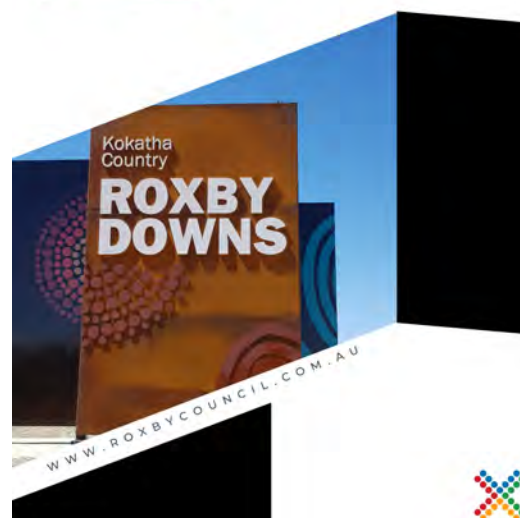
The Long Term Financial Plan 2023-2033 was adopted in 2023 to plot long-term financial health measures over the next decade and to satisfy the requirement under the *Local Government Act 1999*. This plan details how Council's Annual Business Plan links in with other strategic documents. It also shows the impact on annual budgets over the next decade in connection to Council's key income streams, major expense items and asset maintenance renewal and replacement expenditure.

Key Aspects

- Council's general operations, power and water are major contributors to cash flow and financial sustainability, alongside the municipal deficit contribution provided by the State Government and BHP under the *Roxby Downs (Indenture Ratification) Act 1982*.
- On a consolidated basis, the Council is financially sustainable, operating at a small operating surplus for the first three years of the ten-year period. Small losses will be managed with particular focus on cost-effective, targeted and considered asset management, asset replacement and delivery of services.
- Management of climate change is detailed in Council's Climate Change Strategy.
- Recent business developments at BHP Olympic Dam have positive potential outcomes for the township moving forward.

ROXBY
COUNCIL

LONG-TERM FINANCIAL PLAN
2023-2033





INFRASTRUCTURE AND ASSET MANAGEMENT PLAN 2023-2033

The Infrastructure and Asset Management Plan 2023-2033 (the Plan) guides the planning, construction, maintenance and operation of each of our asset classes over the following decade. The Plan provides information on how we intend to manage assets to maintain current service levels, determine forward replacement programs and calculate the associated cash-flow projections. The Plan seeks to optimise the performance of assets through a whole of asset life lens to ensure that the correct interventions are applied at the right time to maximise useful working life

Council is responsible for approximately 20,500 assets and asset components with a total value of approximately \$207m. This includes many different asset classes that provide services to the community, as described below.

**ROBY
COUNCIL**

INFRASTRUCTURE AND ASSET MANAGEMENT PLAN 2023-2033,



Assets included in this Infrastructure and Asset Management Plan



Transport

Council manages a sealed road network of 40.6km, 4km of unsealed roads, 75.5km of kerbing and 25.4km of footpaths. A combined asset value \$50.5m



Power

Council manages a Power network of 75.2km of low/high voltage cables, 38 transformers, 3 generators and 2,331 commercial and private meters, 776 street & path lights, 205 section pillars and 715 service pillars. A combined asset value of \$51m



Water

Council manages a water network of 37.84 km, 678 nodes and 1,715 water meters. A combined asset value of \$25m



Buildings and other Structures

Council manages 46 buildings, including Houses community facilities, tennis courts, netball courts, waste transfer station and dog park.



Wastewater

Council manages a sewer network of 35km, 2,150 sewer nodes, 9 pump stations and approximately 7.5 hectares of effluent ponds. A combined asset value of \$30.2m



Parks and Gardens

Council manages a comprehensive portfolio of community parks, gardens, reserves, skate park, ovals and emu walk track



Stormwater

Council manages a stormwater network of 17.4km, 3.88 Ha of catchment ponds and 2 x pump stations. A combined asset value of \$9.7m



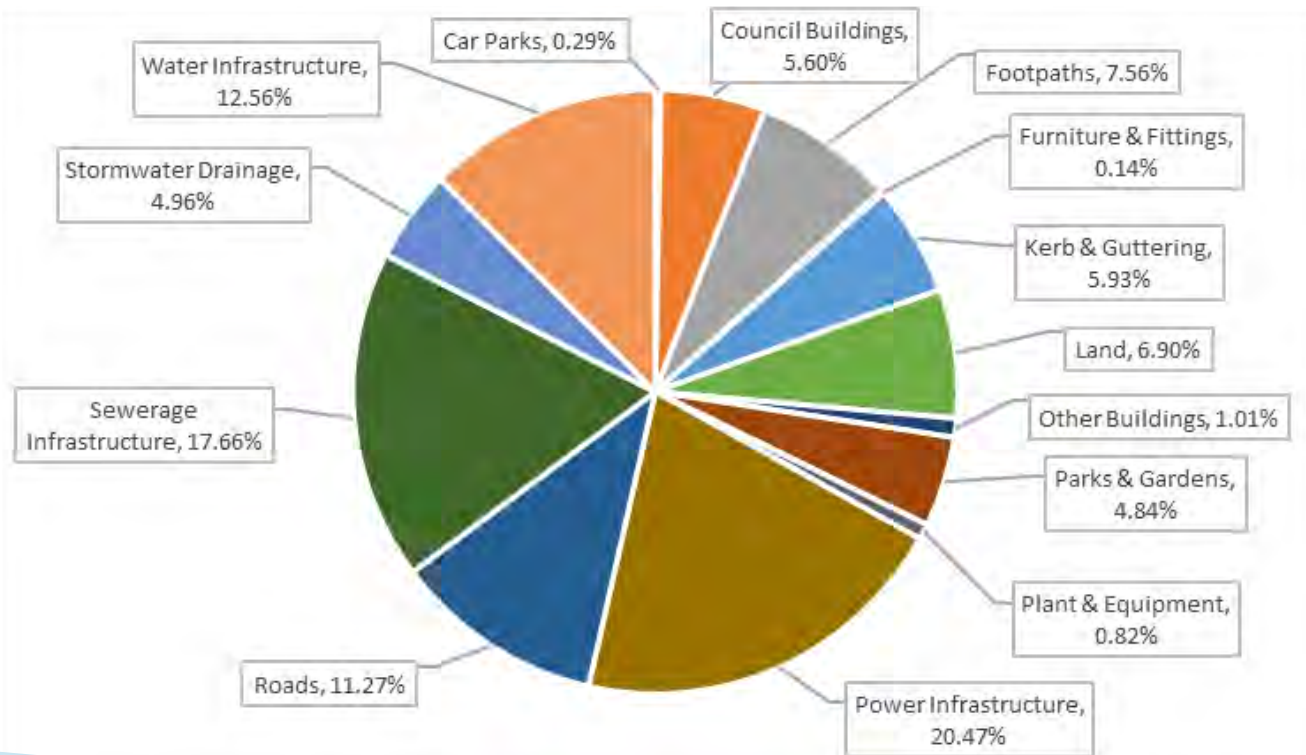
Plant and Equipment

Council manages a comprehensive portfolio of plant and equipment assets



Overall, our assets are performing well. Over 53% of our assets (by value) are less than 20% consumed, and 90% (by value) are less than 50% consumed. Less than 1% are approaching their end of useful life, becoming due for renewal/replacement.

Assets classes as a Percentage of whole of business





YEAR IN REVIEW

Report on performance against the 2022-23 Annual Business Plan

The following key projects were completed or commenced during the year.

ROXBY 'GIDJA MUNDA' PUMP TRACK

The Roxby Gidja Munda Pump Track opened to the public on Wednesday 28 June 2023. Prompted by the initial passion and vision of local students and community members, the project was enabled through partnership with Council, BHP and the State Government, and is an example of successful collaboration for community benefit.

Council acknowledge and thank the Kokatha people for their support and for provision of the name 'Gidja Munda' which translates to 'children's place'.

A number of local businesses were involved in making this project come to life;

- Red Mulga Australia
- Lawn and Order
- Ahrens Olympic Dam
- Enerven

Funding for this community project was received from;

- South Australian Government through the Local Government Infrastructure Partnership Program (LGIPP),
- BHP Olympic Dam
- Roxby Downs Sport and Recreation Forum.

Additional landscaping, shade structures and artificial turf will be installed throughout the remainder of 2023.



We acknowledge and thank the Kokatha people for their support in provision of the name 'Gidja Munda', which translates to 'children's place'.



SPORTS PRECINCT PROJECT

In 2022-2023, Council made significant progress on the \$7 million Sports Precinct Upgrade project, which will deliver high-quality upgraded facilities to encourage participation, diversity and inclusion in sport. The project has been jointly funded by the State and Federal Governments, Roxby Council, BHP and the contractors involved in the Olympic Dam 2021 Smelter Campaign Maintenance program (SCM21) .

The project involved:

- Construction of four outdoor multi-purpose (netball/tennis) courts
- Construction of two AFL standard gender-diverse changeroom facilities, including massage rooms, umpires' rooms, storeroom and storage units, a canteen and public toilets
- The promenade into the Lions Park is also being improved with the addition of drought-tolerant native plants and flowers
- Upgrades to soccer pitch and the provision of improved lighting



Multipurpose Courts and Town Oval Under Lights



Following a public tender process and evaluation, the project tender was awarded to Ahrens Olympic Dam.

Construction for this project began in February 2023 and works are ongoing, with the multipurpose tennis/netball courts being the first stage of the upgrade.

Key actions during the financial year included:

- Demolition of old netball courts and tennis courts
- Preparation and laying of the multi-purpose courts base and surface
- Constructions of the fence and preparation for installation of the first changeroom
- Renovation of skate park, with integration with Lions Park
- Improvements to the soccer/football pitch
- Establishment of landscape zones, and commencement of the construction of the changeroom modules.

Demolition of main oval changerooms will start at conclusion of football season.

Construction of the two new changerooms is expected to be substantially completed by the end of 2023.

Construction of a storage shed and storeroom adjacent to the multipurpose courts and soccer pitch will be concluded in October 2023. The full project is running to schedule, with substantial completion expected by 31 December 2023.

OVAL LIGHTING UPGRADE

A community need was identified for better quality lighting for the main town oval. As a result, Council responded by undertaking a lighting upgrade project to replace the existing halogen globes with quality, cost-effective LED. This will result in better quality lighting, cheaper running costs and increased reliability.

BHP Olympic Dam contributed \$150,000 to the project, with the total cost of the upgrade at \$350,000.



Roxby Districts Cricket Club - First night game of the 2023 Season



PLAYGROUND SURFACE UPGRADE

Under phase three of the Federal Government ‘Local Roads and Community Infrastructure Program’ (LRCI), Roxby Council replaced 4 playground surfaces with recycled rubber softfall.

The playground surface at the Roxby Downs Children’s Centre was also upgraded to recycled rubber softfall.

This project was completed by 30 June 2023.

Benefits of the project:

- Brightening up, improved amenity and safety of the playground spaces in town.
- Reduced ongoing maintenance costs.
- Providing an environmental benefit through use of a long-lasting product made from recycled material.
- Reduction in potential choking hazards for young children through removal of existing bark chips.

Future playground renovation options are being evaluated with consideration to community needs and associated costs.



Rotary Park (Curdimurka St) Playground



Hermit Street Playground



CINEMA REJUVENATION

The Cinema upgrade project is being reviewed and re-evaluated with regards to engineering and construction considerations and to best support other project completion schedules across Council.



BASKETBALL HALF-COURT LIGHTING

The addition of lighting to the basketball half-court is due to be completed in October 2023. The lighting will enable the court to be utilised with more flexibility.



ROXBY MAKER SPACE

Roxby Council received a State Government grant of \$300,000 towards the establishment of a suitable 'Maker Space' for Roxby Downs.

There is a recognised gap in the facilities and services for adults beyond the sporting field or licensed venues. Additionally, Roxby's significant turnover of population each year (estimated at 20%) further highlights the need for inclusive community spaces.

The concept of a 'maker space' in Roxby Downs has been evolving over several years through the efforts of local community members. The proposal is to build a facility to encourage community connection and well-being through engagement and interaction in an inclusive, shared community activity space.

During the year to 30 June 2023, investigations were conducted into the types of facilities established in other communities. Open consultations were also conducted within Roxby Downs to identify key areas of interest and engagement opportunities.

During the upcoming financial year, a report will be prepared on the design solution, operating, funding and governance model to support the establishment of the Maker Space. This project will assess the need for such a facility and, subject to Council's decision on its viability, will assemble the business case alongside the implementation plan.

Regular project updates are being provided to the State Government through the Department of Human Services.



UPGRADE AND MAINTENANCE WORKS

AQUATICS

Replacing the shade cladding and implementing general improvements to shading for the Pool and Splashpad. The modifications with the new shade panels are expected to yield better performance and durability. Budget allocation was \$141,000.

Progress

Shade replacements were delivered in December 2022 for a total budget spend of \$177,000.

POWER

Safeguarding our town's power infrastructure through maintenance and transformer upgrades. Budget allocation was \$70,000.

Progress

Project has commenced and upgrades are continuing throughout 2023 and into 2024.

WATER AND SEWERAGE

Safeguarding our town's water infrastructure through maintenance and pump station upgrades. Budget allocation was \$46,500.

Progress

Pump station upgrade for the Golf Course delayed due to pump availability, completed in July 2023.

ROADS, PATHS AND WALKWAYS

Scheduled maintenance of roads, footpaths, walkways and stormwater. A capital renewal budget of \$320,000.

Progress

The following renewals were achieved: Road reseals \$155,000; Footpaths \$86,000; Kerb and Gutter \$30,000 and Stormwater \$32,000.

ROXBY
LINK

ROXBY
POWER

ROXBY
WATER



LEADERSHIP

COUNCIL'S ROLE

Roxby Council has many roles when serving the community.

Council's financial commitment varies according to the nature of the role and statutory responsibilities. In addition to being a direct provider of services and owner/custodian of facilities, Council is also an advocate and facilitator/initiator of new projects on behalf of the community. Advocacy involves lobbying on issues that affect the community. As a facilitator/initiator, Council brings together and engages with individuals, community groups and government agencies to address issues affecting the community to retain services and to initiate new programs. Council staff contribute to a range of stakeholder groups. This involvement ensures access to important community discussions which helps inform Council decisions.

Leader

Provide services to the community on behalf of a third party (e.g. State Government) where there is a demonstrated need (e.g. Services SA).

Regulator

Undertake responsibilities required by legislation including compliance functions (e.g. development assessment, food safety, dog and cat management).

Information Provider

Produce, distribute and display information on services and share information produced by others. Refer others to information, programs and organisations that can assist.

Agent

Provide services to the community on behalf of a third party (e.g. State Government) where there is a demonstrated need.

Responder

Monitor emerging and respond to community needs through delivery of programs and infrastructure.

Advocate/Influencer

Lobby about issues/opportunities that impact on the Council and/or residents. Council offers access to conduct Services SA transactions at the Council's principal office.

Facilitator/Connector

Bring together and engage with individuals, community groups, industry and government to pursue a shared interest or resolve an issue.

Owner/Custodian

Manage community assets on behalf of current and future residents.

Partner/Collaborator

Work with other organisations to fund or deliver an outcome.

Promoter

Recognise and highlight the positive aspects of our community to residents, businesses and visitors.

Direct Provider

Provide a direct service or deliver projects.

Funding Channel

Seek funding from external bodies for projects that support and benefit the community.



COMMUNITY BOARD

Council established the Roxby Downs Community Board (the Board) in 2005 to act as the voice of the community and champion community development goals.

In 2006, the Board transitioned into a separately incorporated not-for-profit association. The Board operates a number of subcommittees described as Forums which focus on various sectors of the community. Council continues to work closely with the Board and provide support (including executive support; managing finances; providing advice on governance; and community development).

A small operating grant is provided each year which assists with payment of public liability insurance and administration expenses. In-kind support includes access to meeting spaces, assistance with publicity of events and activities and support with event management and project facilitation. In addition to executive support, Council staff also provide support to some of the forums including:



Health Forum



Environment Forum



Community Garden



Multicultural Forum



Sports and Recreation Forum



Multicultural Forum Cooking Class 2022





CIVIC FUNCTIONS

CITIZENSHIP

Roxby Downs continues to welcome people from all over the world.

Council has a formal role in conducting citizenship ceremonies. Throughout 2022-2023 Roxby Council welcomed 13 Australian citizens at two ceremonies including the Australia Day Celebration & Citizenship Ceremony on 26 January, 2023.

The citizenship ceremonies are conducted by Administrator Geoff Whitbread, under appointment by the Government of Australia through the Minister for Immigration and sees new citizens take a pledge of allegiance or oath, formalising their commitment to Australia.



Citizenship Ceremony 2023

CITIZENSHIP AWARDS AND AUSTRALIA DAY

Citizen and Community Awards recognise contributions of people within our community.

On 26 January, 2023 the Australia Day Council and Roxby Downs Sports and Recreation Forum Awards were presented by Council's Chief Executive at the Roxby Downs Australia Day Party at Roxby Link.

CITIZEN OF THE YEAR AWARDS

Reflect. Respect. Celebrate.



Australia Day Council & Roxby Sport and Recreation Awards Presentation 2023



COMMUNICATIONS

Council aims to effectively communicate and engage with community, business, and other stakeholders. Council’s Communication Strategy focuses on four objectives:

- To provide targeted, consistent, and relevant communication in a timely and professional manner.
- To provide mechanisms and opportunities for community engagement, comment, input and involvement in Council decision making.
- To communicate Council’s brand, functions, and identity with the community.
- To promote the Roxby Downs community to new residents, businesses, and visitors.

Platforms used by Council to communicate with the Community;

- Council’s Website
- Social Media
 - Roxby Council Facebook & Instagram
 - Roxby Link Facebook
 - Roxby Youth Facebook
 - Roxby Community Library Facebook
- YouTube
- Survey Monkey
- Local Radio (105.5 RoxFM)



SMS Broadcast

SMS Broadcast is proving a valuable tool in terms of direct messaging to customers in regard to upcoming Roxby Power and Roxby Water invoices, and Dog and Cat Registrations. Online material about key events, consultations, and local information is consistently supported by hard copy material to ensure that everyone within the community (whether or not 'connected') can access reliable, up to date and accurate information.

Community Engagement

Council staff regularly attend community forum meetings and other community information sessions where opportunities to listen to community concerns and discuss ideas are presented.

Members of the community can contact Council at any time via social media, email, in writing or by phoning Council, to provide feedback and raise ideas and issues. We review Council’s communication with ratepayers, customers and community members to ensure timeliness, relevance and accuracy.

Members of the community can also attend Council office during normal business hours.



Community Consultation: Draft Annual Business Plan and Budget 2022-2023

As part of the drafting process of the Annual Business Plan and Budget for 2022-2023, Council consulted with the local community and key stakeholders, BHP and the State Government of South Australia (through the Department for Energy & Mining).

Council continued with the success of the previous year's Annual Business Plan and Budget presentation video, producing and delivering a YouTube video aimed at providing an approachable, and clear summary to increase public understanding of the budget to the community.

The video was presented on Facebook via live-stream and shared through Council's social media feed for those unable to attend the live session.

The aim of the live video presentation was to encourage an increase in community engagement and understanding of the proposed Annual Business Plan and Budget, Long Term Financial Plan and Infrastructure and Asset Management Plan.

Compared to previous financial years, Council noted an increase in attendance and feedback submitted at the in-person 'meet and discuss' sessions as well as the public meeting held after the Ordinary Council Meeting on Wednesday 28 June 2023.

Council commenced consultation to;

- Inform the community of Council's upcoming projects and present the draft Council budget
- Discuss the increase of municipal rates and its impacts on households
- Inform the community of the Annual Business Plan's drafting process, and
- Encourage feedback and suggestions





Social Media

Without a local newspaper Roxby Council continues to play a key role in publicising local news and current affairs. Roxby Council's Facebook page now has 2,849 followers, which is an increase of more than 10 per cent from the previous financial year. This is largely the result of regular, informative posts and the introduction of video content, which attracts a higher number of viewers and greater engagement.

Community Radio

In the absence of a local community newspaper, local community radio forms a useful element of Council's communication strategy and connecting the community.

Council provided RoxFM with a community grant of \$10,000 and in-kind assistance with the use of space within the Roxby Link complex.



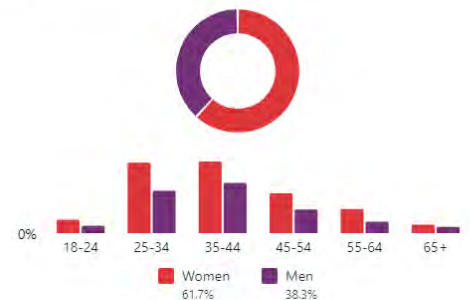
Council Catch-up Radio



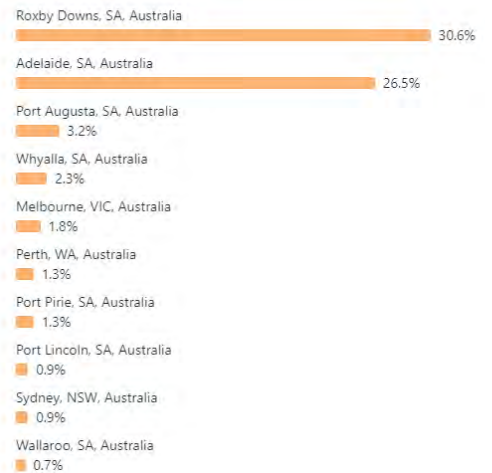
Facebook followers ⓘ

2,849

Age & gender ⓘ



Top towns/cities



Top countries





Website

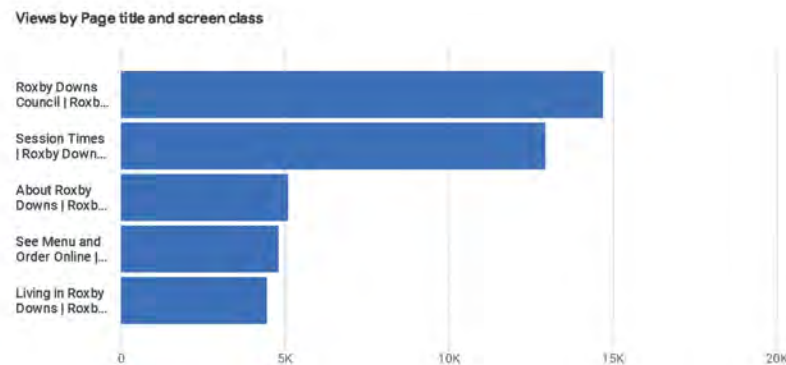
Council’s website remains a dedicated source of information and resources for the community and stakeholders.

The top ten pages accessed on the website during 2022-2023;



- | | |
|--|---|
| 1 Roxby Downs Council Information | 2 Cinema Session Times |
| 3 About Roxby Downs | 4 Dunes Cafe Menu and Order Online |
| 5 Living in Roxby Downs | 6 Dunes Cafe Informaiton |
| 7 Employment | 8 About Roxby Council |
| 9 Search Roxby Downs | 10 Roxby Link Information |

Page title and screen class	Views	Users	Views per user	Average engagement time	Event count
	126,370 <small>100% of total</small>	40,663 <small>100% of total</small>	3.11 <small>Avg 0%</small>	1m 08s <small>Avg 0%</small>	390,074 <small>100% of total</small>
1 Roxby Downs Council Roxby Downs Council	14,693	8,673	1.69	0m 22s	47,396
2 Session Times Roxby Downs Council	12,938	5,693	2.27	0m 40s	37,919
3 About Roxby Downs Roxby Downs Council	5,096	4,271	1.19	0m 53s	19,073
4 See Menu and Order Online Roxby Downs Council	4,795	2,136	2.24	0m 34s	13,037
5 Living in Roxby Downs Roxby Downs Council	4,447	3,418	1.30	0m 51s	15,230
6 Dunes Cafe Roxby Downs Council	3,677	1,972	1.86	0m 16s	12,046
7 Employment Roxby Downs Council	3,076	1,663	1.85	0m 23s	9,513
8 About Roxby Downs Council	2,859	1,843	1.55	0m 35s	6,614
9 Search Roxby Downs Council	2,763	1,283	2.15	0m 37s	10,453
10 Roxby Link Roxby Downs Council	2,612	1,884	1.39	0m 23s	9,722



Google Analytics Data 01 July 2022 - 30 June 2023



COMMUNITY VIBRANCY

Council has a strong connection to arts and culture through the operation of the Roxby Link cultural facilities, installation of public art and hosting events.

Art Gallery

The Art Gallery held eight exhibitions during 2022-2023, with a mix of community, local artists, and touring exhibitions.

The program included exhibitions by:

- Five local artists
- Country Arts Touring Exhibition
- Community Christmas themed exhibition
- Visiting Adelaide artists

The touring exhibition 'Naomi Hobson: Adolescent Wonderland' attracted great feedback and the community were invited to enter the 'Where's Your Wonderland' photo competition, where photos were uploaded into an online exhibition.



Simply Local Art Display

A Art Gallery highlight was the South Australian Living Artists (SALA) Festival exhibition 'Our Home Roxby'. This exhibition ran throughout August 2022.

Additional art displays from local artists included artworks from:

- Arid Recovery - 11 July - 25 July 2022
- Adolescent Wonderland, by Naomi Hobson- 30 July - 18 September 2022
- Pen to Paper, by Berlinda Carroll - 5 October - 11 November 2022
- When Pirates Come to the Outback, by Luke Graham - 1 - 25 March 2023
- Amorpheus, by Leila Day - 27 March - 8 May 2023
- Here's Looking at You, by Tineta Ellis - 12 May - 20 June 2023
- Pursued Interests, by Hillary Butler - 24 June - 6 August 2023



SALA Festival Entry 2022



Richardson Place Mural Project

The Richardson Place Mural project was initiated by the Business Forum in 2021 to add vitality to Roxby Downs' main street and to realise a public artwork to explore Roxby Downs' rich history, including its foundational relationship with mining and the establishment of Olympic Dam.

Established and experienced Australian mural artist Sam Brooks was engaged to collaborate on the project, with the first stage of the mural completed in 2021. Sam returned in June 2023 to complete the second stage of the mural.

The Business Forum consulted many parties to arrive at the final concept and design, including Roxby Council, BHP representatives, the Kokatha Aboriginal Corporation and the local community radio station RoxFM. The design also needed to be workable for Sam and leave respectful space for Sam's own creative process, skills and concepts.

The completed work reflects important facets of Roxby Downs' genesis, history and present. It encompasses the historical trajectory of mining in the region, as well as modern diversity and inclusion initiatives and BHP's supportive funding of impactful local organisations such as Arid Recovery.

The mural also reflects and celebrates some of what makes Roxby special: the diversity of our community, our iconic native flora and fauna, and recognisable and valued local initiatives, businesses and organisations.



Mural Artist Sam Brooks





Events & Functions

Council’s Roxby Link Auditorium committed to provide a quality, versatile function space that remained popular throughout 2022-2023, hosting a number of corporate events, association presentations and community events, along with performances and pop-up market days.

Hiccup!

Roxby Link hosted the children’s theatre show Hiccup! The Windmill Theatre Company production by Jude Henshall and Ellen Steel was a ‘rocking, outback adventure to find the great hiccup cure!’



Australia’s Biggest Morning Tea

Roxby Link celebrated Australia’s Biggest Morning Tea in collaboration with the Roxby Downs Community Hub. The well-attended event included a community bake off, games and a raffle as well as lots of yummy treats, all in service of fundraising to support the work of the Cancer Council.



Nature Play

Presented by Arid Recovery, the Community Hub and Euresst Support Services (ESS) in collaboration with Roxby Link, Nature Play Day provided a variety of obstacles and play equipment for children’s entertainment. Despite an outside-to-inside venue change due to hot weather, the event attracted strong participation.



Isaac Lomman Hypnotist

Isaac Lomman visited Roxby Downs in March 2022 to raise funds for the Roxby Downs Royal Flying Doctors Service. Isaac took volunteers from the audience through a hilarious journey conjured by their own imaginations.

The event was enjoyed by all ages and changed the audience’s minds about everything they knew (or thought they knew) of hypnosis and gave their sides a work out with enormous belly laughs along the way



Isaac Lomman on stage in the Roxby Link Auditorium - March 2022



Happy Health Expo

The Happy Healthy Expo was held in April 2023 and presented by the Roxby Health Forum, with Council providing financial and logistical support. Promoting healthy living and community connection, the event featured numerous stalls, demonstrations and kids' activities, plus a free lunch cooked by the Rotary Club of Roxby District. Attendance was estimated to be around 1000 people.



NAIDOC Week 2023

Approximately 200 community members attended NAIDOC Week celebrations in an event hosted by Roxby Link, in conjunction with the BHP Community Hub.

Local company ESS and community member Stacey Dadleh provided members of the community with an opportunity to try Buffalo and Emu Burgers as well as delicious bush tucker desserts.

This event was made possible with funding provided by BHP, the tireless efforts of our committee, volunteers, and Roxby Council staff.



World Food and Music Festival

The 2022 World Food and Music Festival was held in November. Presented by the Roxby Downs Community Multicultural Forum, the Festival invited the Roxby community to celebrate the richness and value of Roxby's cultural diversity. Stalls, dance and music performances, a multicultural parade, and multiple food and drink options were available to an estimated 700 people over the 7-hour event. Council was proud to provide planning and financial support to the Multicultural Forum.






Visitor Information Centre (VIC)

Council supports local economic development through the operation of the Visitor Information Centre (VIC) which is located within the Roxby Link complex. There was an increase in the number of Visitors to the Centre during 2022-2023, with 3,006 visitors (compared to 2,397 in 2021-2022).

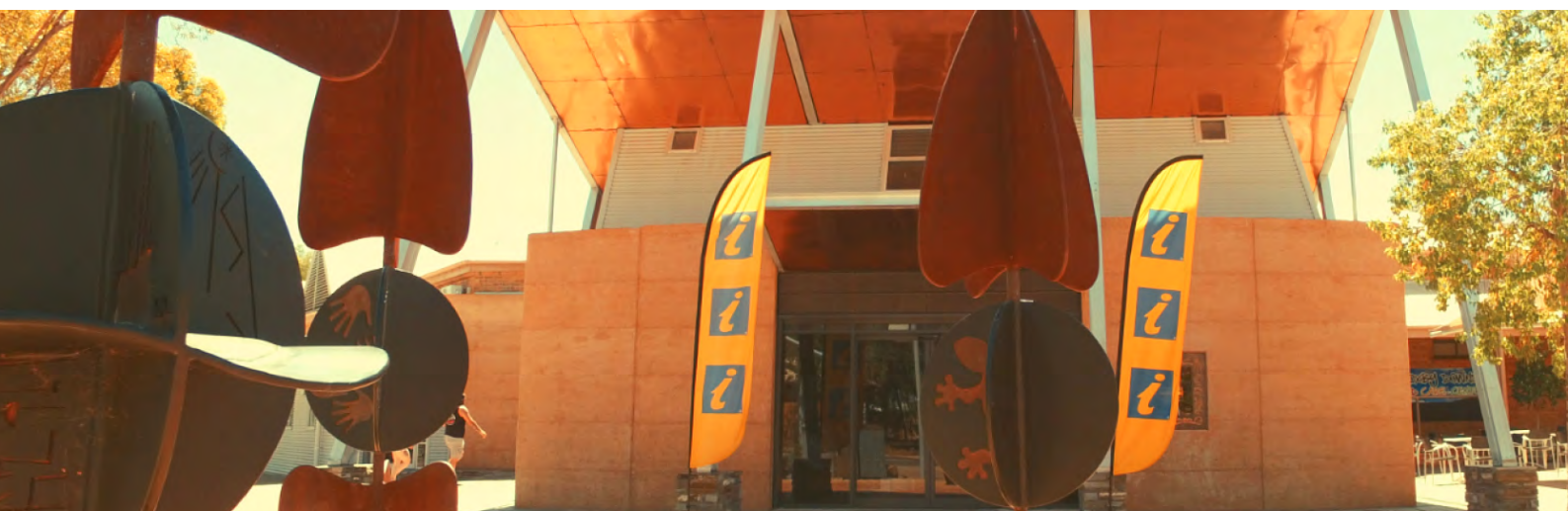
The VIC has maintained its accreditation status and continues to be part of the South Australian Visitor Information Centre Network along with 41 others across the state.

Only accredited VICs can display the trademarked yellow italic  sign which is a symbol of guaranteed quality service and reliable information. Accredited VICs contribute to their local economies by providing information to visitors that encourages them to stay longer and spend more locally.

The VIC acts as a consignment stockist for local artists and organisations to display and sell their products in store. It provides them with access to a wider market and a shopfront with regular opening hours. Items include opal jewellery, hand painted souvenir rocks, homemade candles and Australian themed pouches. A majority of stockists have held long term contracts, with new stockists joining each year.

Seasonal Arid Recovery's Sunset Tours that operate between April and October saw 159 people head out on a tag-a-long tour in 2022.

The VIC assists the local community by being a sales outlet for a number of community forums.



Roxby Link Visitor Information Centre Entrance



Community Library

The Community Library offers a range of programs, resources and information technology services to meet the needs of the Roxby Downs community, as well as the surrounding pastoral stations and the townships of Woomera and Andamooka. Library staff also put on a number of major events throughout the year. 2022-2023 saw the library host and contribute to a number of successful community events.

As of 30 June 2023, the library had 1,098 active members and a total of 20,694 visits to the Library including program attendees as well as service and resource users. The public internet computers continued to be well utilised with 438 bookings during 2022-2023. Along with public computers library users can print using their own devices by utilising a program called Princh (launched November 2021). As of June 30, Princh saw 914 users. March 2023 seen the launch of 3 community iPads available for patron use

The Roxby Community Library's collection totals 8,780 items, with resources evenly spread between the adult, teen and children's areas. These resources are reviewed annually, with out-of-date and unpopular items weeded out and replaced with new items as per the Public Library Services Collection Plan. A total of 14,085 items were circulated through borrows or renews throughout 2022-2023.

1,098

Active Library members

20,694

Library Visits

14,085

Items circulated through borrows or renews

34

Community events and collaborations

6,680

Children's program attendees



Roxby Community Library



National Children's Book Week

The Library celebrated National Children's Book Week in August with the theme 'Dreaming with eyes open' which included staff members wearing a different Book Character costume every day, and visits from the local schools, kindergarten and Child Care Centre. The Library collaborated with both the Community Hub, the Children's Centre and the Council traffic management team to create a community book week parade and a special Storytime.



Library Events

The library presented numerous children's programs including Toddler Storytime, Baby Bounce, Think It Make It Do It, School Holiday programs, Teen talks, Crafternoon and Lego Club, with a total of 6,680 attendees.

Partnership collaborations with Roxby Link Cinema highlighted book and community events and up-and-coming children's films. Together with Roxby Link Aquatics, the library presented a Water Safety Sensory Program and water-safety related movie events and Toddler Storytime sessions.

The library continued to foster relationships with Minyma Talk, who made special guest Toddler Storytime presentations during NAIDOC Week

Multiple adult events were also hosted, including virtual author talks with authors Fiona McArthur and Jeanette Paul, a Poetry Slam for Australia Reads reading hour, a Bricks and Beers event supporting mental health awareness and a gingerbread house building event at Christmas time.

Janette Paul
Author of *Amber and Alice*, *The Summer Place* and alter ego of award winning suspense author **Jaye Ford**
Friday, 12 May 2023
7:00pm
Roxby Community Library
Refreshments provided
To book your seat visit the QR code below or visit roxylink.com.au / Facebook / Instagram / YouTube / Twitter / LinkedIn / Email: library@roxylink.com.au

POETRY SLAM NIGHT!
MARCH 9TH 2023
7PM- 9PM
AT THE ROXBLY COMMUNITY LIBRARY
Slam Poetry is a word performance combining some aspects of traditional poetry with performance. Come along and either perform your poetry, share your favourite poem, or simply watch and support local artists share their works in a safe supportive environment.
To book your spot or for more information contact the library on 08733971. Tea, Coffee, Wine & nibbles provided.

BRICKS "n" BEERS
AT THE ROXBLY COMMUNITY LIBRARY
GATHER A TEAM OF 4 ADULTS AND JOIN THE CHALLENGE. NO TEAM? NO WORRIES, WE WILL ASSIGN YOU ONE.
SATURDAY 15TH OCTOBER 2022



Bilby Bush Bash Scavenger Hunt

The Library partnered with Arid Recovery to celebrate the Nature Festival by designing a town-wide scavenger hunt and following sunset walk. Attendees followed a “treasure map” to find and interact with participating businesses and community groups throughout the township, before heading to Arid Recovery for an after-bash sunset walk, sausage sizzle and spotlighting opportunity.

Participating businesses and community groups included the CFS, SES, WorkPac, The Community Hub and BHP Olympic Dam, the Bakery, and Roxby Downs Tavern. Roxby Downs Rotary, SA Police, Roxby Downs Health Service, Roxby Link Kiosk and the Community Youth Centre.



Bilby Bush Bash Twilight walk

As a continuance from the Bilby Bush Bash Scavenger Hunt, the library and Arid Recovery hosted an after-bash sunset walk, sausage sizzle and spotlighting opportunity to round up the event for the nature festival. Arid Recovery received a grant from festival organisers, which provided the sausage sizzle and marshmallows. The twilight walk had 42 participants



BILBY BURROW
STORYTIME & ACTIVITIES

Join the Roxby Link Community Library & Arid Recovery for some Easter Bilby fun!

Tuesday 4th April
9:30am – 10:00am (Toddler Story Time)
3:15pm – 3:45pm

Wednesday 5th April
2:30pm – 3:00pm
3:30pm – 4:00pm

Learn about the incredible Greater Bilby, design your own Easter Bilby, decorate an Easter cookie and explore the Bilby burrow!

Libraries SA | ARID RECOVERY | ROXBY LINK



Roxby Community Library Programs

THINK IT. MAKE IT. DO IT.

T.M.D. is a STEAM-based program for kids aged 5-12, held at the Roxby Community Library.

Thursdays at 3:15 pm - 4:00 pm.

Come along to innovate, create, experiment and have fun!

ROXBY LINK

Baby Bounce Corner

An interactive music and sensory session for children aged 0-2 years, held during Nippy Gym in Stadium 2.

Thursdays at 9:45 - 10:15 am

ROXBY LINK

TEEN Talks

Chill out, craft, and chat with Teen Talks. Share your opinions, knowledge, interests, and hobbies, and do some craft in a weekly group session at the Library.

Fridays at 3:15 pm - 4:15 pm.
For ages 13-18. Nibbles provided.

ROXBY LINK

CRAFTERNOON

Crafternoon is craft in the afternoon, for kids of all ages. Held at the Roxby Community Library.

Tuesdays 3:15 pm - 4 pm.

ROXBY LINK

LEGO CLUB

Join us at the Roxby Community Library to build and express your creative ideas.

Wednesdays from 2:15pm

Make your own design or take part in the weekly challenge to win a prize.

For more information contact the Library on 8671 5975

ROXBY LINK

L.E.A.P

Learn, Explore And Play

A learn through play discovery program for children 3-5 years and their caregivers. L.E.A.P focuses on early years literacy, numeracy and childhood developmental skills, while allowing children to develop key social concepts.

Wednesday's at 9:30 am at the Roxby Community Library

For more information, visit the Library or call us on 8671 5975

ROXBY LINK



COMMUNITY DEVELOPMENT

Council works in collaboration with the Roxby Downs Community Board and Forums as well as BHP to provide a range of activities that support community life.

Council's role varies from being the lead agent (e.g. initiator, event or project manager) to that of facilitator or supporter. Community development strategies focus on the Roxby Downs Community Board which is a platform for local community members to develop personal skills in leadership, in community advocacy and in collective action.

Outside of the Community Board other programs focus on building capacity through skills development and volunteering. Examples include community members being involved in the development and organisation of events; community members participating in project reference groups; and young people joining youth leadership programs.

The ultimate aim is to build a cohesive and highly networked community where people develop new skills, take action and have a voice in areas of which they have an interest or a concern.

Many Council and community programs would not be possible without the support of volunteers. Finding time to volunteer can be very challenging for local residents when they work long shifts and have sport and family commitments. This makes volunteering efforts even more special and valued.





YOUTH DEVELOPMENT

Council supports youth development through the employment of a dedicated Youth Development Officer to devise and lead programs and initiatives, and through the ongoing support of Council's dedicated Community Youth Centre (CYC) space for young people.

Community Youth Centre (CYC)

The Community Youth Centre provides a dedicated youth space for young people between 10-18 years. Facilities include 8-ball, air hockey, table tennis and Foosball, plus gaming equipment including a Nintendo Switch, Xbox console and Play station. The facility is available for hire and was also positively utilised by community groups and Forums.

Youth Programs 2022-2023

A variety of targeted events, programs and initiatives supported youth development over the year.

Skateboarding Workshop at the Happy Healthy Expo

The Youth Advisory Committee (YAC) in conjunction with the Build Up Skateboarding Crew gave young people the opportunity to give skateboarding a go at the Happy & Healthy Expo. This was a very popular activity, with many participants excited to learn new skills from the pros from Darwin.

Skateboarding ramps were constructed locally in preparation for the Expo.

Youth Week

Youth Week was celebrated with a dedicated youth night featuring pizza, games and yoga sessions for multiple age groups. Whilst plans to host Build Up Skateboarding were curtailed due to travel delays, the event was still well supported.

Tech Tuesdays

Tech Tuesdays is a program designed to encourage creative and inquisitive young people to have the opportunity to further develop their investigation skills by engaging in a short STEAM program. The program aims to assist young people to develop skill sets in scientific, mathematical, and artistic concepts and processes that will strengthen decision making, participation, critical thinking and instill a passion for innovation.

Tech Tuesday

Learn how to blend circuit building and programming with art as a medium for creative expression

Applicants in Year 8 - 12 welcome to apply

Applications available from the Community Youth Centre Roxby Downs Community Library

Applications close Thursday 7th October 2021

For more information contact Tammy Ah Shay (08) 8671 0010 / 0409 888 314

ROXBYPY LINK

STEAM



Leadership in Action

Leadership in Action supports young people in developing their leadership styles, skills and potential. Weekly sessions include structured content, relevant leadership training and access to interesting guest speakers, delivered in a fun and interactive environment.

Leadership In Action was placed on hold until the second semester of 2023 due to limited first-Semester applications.



Teen Mental Health First Aid

A Teen Mental Health First Aid session in March assisted attendees at local schools to learn the fundamentals of how to sensitively, appropriately and helpfully respond to young people requiring mental health support.

Facilitator Mark Dickens presented the Teen Mental Health First Aid sessions, which were made possible through grant funding from FRRR Haywire. The initial funding provided for 60 student attendees, however scheduling challenges for some students around key school events (e.g. NAPLAN preparation) resulted in 35 initial attendees. FRRR Haywire were supportive for the remaining funds to be utilised within the community for the same outcome.

Teen Mental Health First Aid sessions were also available to the community and received positive feedback and community requests for future courses.

Roxby Youth Creations

Roxby Youth Creations is a hands-on, engaging and interactive program, designed to teach and support young creators in developing a micro enterprise. The program aims to assist young makers to develop skill sets in business and enterprise through creating handcrafted products.





HEALTH AND WELLBEING

Public Health and Planning

Public Health involves managing a range of conditions and environments that support health and wellbeing. This includes provision of infrastructure, facilities and the delivery of services and programs.

Many Local Government activities have links to Public Health. Roxby Council impacts public health through:

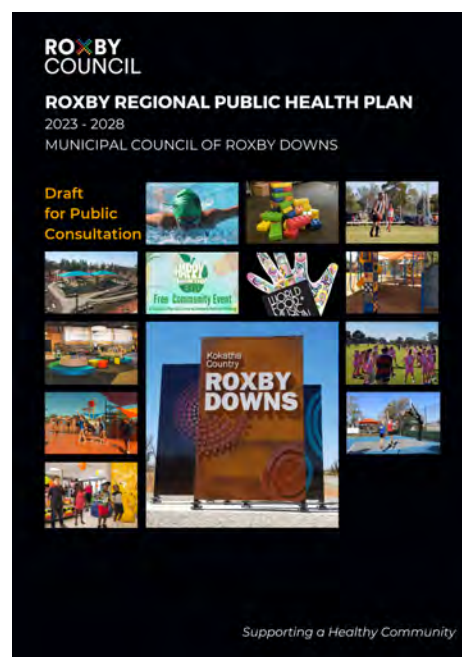
- infrastructure (footpaths, walking trails, parks, shade, skate parks, community gardens, playgrounds, dog parks)
- the way communities are planned
- recreation facilities and sporting grounds
- health information and community education
- events that bring the community together
- safe drinking water
- wastewater management
- volunteering
- waste management
- disability inclusion services
- volunteering

Draft Roxby Regional Public Health Plan 2023-2028

As a remotely located community our residents face many environmental and social challenges. The extreme weather in summer limits opportunities for physical activity, while the separation from family and friends living elsewhere can be isolating and stressful. These factors, together with work and family pressures, can affect the health and wellbeing of people of all ages living in our community.

The Municipal Council of Roxby Downs is committed to supporting the health and wellbeing of every member of the community through the provision of quality facilities, open space and community support programs.

The Roxby Regional Public Health Plan 2023 - 2028 (the Plan) builds on the Roxby Healthy Community Plan (2014-2019) which was the Council's first Regional Public Health Plan developed under Sections 51 and 52 of the South Australian Public Health Act 2011. The inaugural Roxby Healthy Community Plan has been reviewed to identify issues, challenges and activities that are still relevant today as well as assess current capabilities and future needs.





Environmental Health

Council supports environmental health through engagement of contracted environmental health inspections.

The City of Tea Tree Gully provides an Environmental Health Officer as part of a contracted extension service to Roxby Downs.

This agreement provides an Environmental Health Officer who visits Roxby bi-monthly. These visits include but are not limited to the following within the Council area:

- Inspections of food businesses;
- Inspections of hairdresser/beauty/skin penetration businesses;
- Assessing third party inspection reports of high risk manufactured water systems and potentially inspecting those systems;
- Inspecting and testing public swimming pools and spa pools;
- Investigating any food or health related complaints from the public; and
- Assisting to complete the annual report pursuant to the Food Act 2001 (SA)

Food Safety

There are approximately 30 food businesses operating within the Council area including: The Tavern, the bakery, service stations, takeaway outlets, mobile food vendors, Dunes Café, childcare centre and home-based businesses. These are assessed for compliance with the *Food Act 2001*, *Food Regulations 2017* and the Food Standards Code.

A number of health inspections were conducted by Council’s Environmental Health Officer (EHO) throughout 2022/23.

Inspection Area	Number of Inspections
Food Safety (Businesses)	10
Food Safety (Education)	1
Public Pool Tests	4
Annual Inspection of Warm Water System (Health Service)	1





Community Foodies

The Community Foodies program is a partnership between Roxby Council and SA Community Foodies.

The Foodies is a volunteer led program which aims to raise awareness about healthy food choices. Foodies are trained in basic nutrition, food safety, group training, knife skills and cooking skills. There are currently 5 active Foodies.



Community Foodies - Cheese Making Lesson in the CYC

Roxby Downs Health Forum

The Health Forum is a subcommittee of the Roxby Downs Community Board and works to offer a whole of community approach to health and wellbeing.

Council is a key stakeholder along with BHP and health service providers. The Health Forum recognises the challenges faced by remote communities and lobbies for increased services to support the community.

The Health Forum undertakes promotional activities and manages events that promote mental and physical wellbeing.



The Roxby Downs Happy & Healthy Expo is back!

And we are looking for businesses and persons in the health, mental health, well-being and fitness business to hold a stall or host a presentation at next year's expo.

The Happy & Healthy expo raises awareness of the importance of healthy eating, physical activity, mental and emotional health, and well-being and provides education and support to everyone to support a happier and healthier community!

If you are interested in hosting a stall or presenting at next years Happy & Healthy Expo, please email;

steven.barlow@roxbycouncil.com.au





Aquatics

The Council-run pool, Splashpad and Swim School supported community health and wellbeing throughout the year.

Pool and Splashpad opening times are dependent on weather conditions and are seasonal. During the summer months, the outdoor pool and splashpad provide the perfect venue for families when planning birthday parties or a casual BBQ. These facilities provide much needed relief for children after school to socialize and cool off in a supervised environment. The Splashpad offers a play space for preschool-aged children between 9am and 1pm Monday to Friday, providing an opportunity for young children to utilize the facility before the main heat of the day.

In the 2022-2023 financial year there was a general increase to visits of the Aquatic Facilities; however, pool memberships dropped from the previous financial year, with 196 memberships recorded compared to 240 in 2021-2022.



Roxby Link Outdoor Pool



Swim School Students

Swim School

The Swim School program caters for children aged six months up to adult, with most of the participants in the three to seven-year age bracket.

In recent years, there has been a trend of parents preferring to start their children in swim lessons between the age of three and five which has increased the demand for private classes.

Due to staff turnover, and the transient nature of Roxby Downs, there has been a lack of qualified instructors in the local job market and the quantity of classes available on occasions has been reduced.



Pulse Fitness Gym

The entry of new commercially provided fitness offerings in Roxby Downs has changed the dynamic for the Pulse Fitness service provided at Roxby Link.

An extensive review has shown reduced demand for the Pulse Fitness facility resulting in higher per capita cost base making its continued operation increasingly uneconomic. It is proposed that the Pulse Fitness service at Roxby Link will cease operation at the end of September 2023.

Further consideration will be given to how this space can be best utilised.



Nippy Gym & Creche

Nippy Gym creates a play environment where children aged six months to five years can develop socially, emotionally, cognitively, and physically in a safe structured/unstructured and multi-sensory environment.

Parents/Caregivers are actively involved and responsible for the supervision and safety of their own children at all times.

Roxby Link Crèche provides onsite support for parents attending group fitness classes, programs and services at the Roxby Link complex. This service caters for children aged six months to five years, with an hour of care per child on Monday, Tuesday, Wednesday, and Friday.



Ball pit set up for Nippy Gym



COMMUNITY SAFETY

Council manages community safety in multiple ways. A key contributor is careful collaboration and information-sharing with key stakeholders and emergency response groups.

Zone Emergency Management Committee (ZEMC)

Council is a member of the Far North Zone Emergency Management Committee (ZEMC). This is one of eleven committees across South Australia with representatives from Local Government, State Government and emergency management services. Each of the eleven zones has specific characteristics that are vulnerable to disasters. In the Far North Zone, extreme weather (heat), bushfire, flood and the escape of hazardous materials have been identified as major hazards.

Council's engagement with emergency management stakeholders through the Far North ZEMC as well as with local emergency service providers is critical for ensuring a coordinated response and recovery in local emergency situations.

Under provisions of Section 8 (d) of the *Local Government Act 1999*, local Councils must give due weight and align plans and activities to the objectives and strategies of State Emergency Management Plan (SEMP).

Roxby and Andamooka Roundtable (RART)

Key stakeholders from both the Roxby Downs and Andamooka communities continue to meet on a monthly basis.

The group includes BHP, Health Professionals, local Police and Emergency Services and representatives from local schools, childcare centre and the Andamooka Progress and Opal Miners Association (APOMA) and Royal Flying Doctor Service (RFDS).

The monthly Roundtable meetings continue to prove valuable in cross agency information sharing and provide a united approach to tackling key issues within the town.

Regional Development Australia (RDA) Far North

Roxby Council, along with other Councils in the region, are a key stakeholder in Regional Development Australia (RDA) Far North partnership.

Through this partnership local businesses have access to a Business Development Manager who visits from the RDA Far North's central base in Port Augusta. The Business Development Manager provides personalised business advice to local business owners and sources training opportunities that can be delivered locally.





ECONOMIC DEVELOPMENT

Roxby Downs Business Forum

The Business Forum is a subcommittee of the Roxby Downs Community Board and acts as the representative body for local business.

Council is a member of the Forum, along with RDA Far North's Business Development Manager and the Coordinator of BHP's Local Buying Program.

These relationships provide local business operators with direct access to resources and decision makers.



Mobile Food Vendors

Currently there are 5 active mobile food vendors registered within the Council area.

These vendors operate in the main street when other food outlets are closed, market days, local festivals and events. The vendors also visit BHP's villages at Olympic Dam and Roxby as well as the light and heavy industrial estates.

Councils' application conditions for vendors are as follows:

- 12-month term with annual renewal
- \$200 application fee.
- Annual renewals on application and payment of relevant annual fees.
- Consideration will be given for all other businesses trading with same or similar services with a 100-metre clearance required unless trading of neighbouring related business has ceased for the day.
- A copy of the public liability insurance policy
- Vehicle details, including a photo of the vehicle
- A Food Business Notification Number to be provided and obtained through SA Health.

Major Employer

Council remains a major Roxby based employer, and utilises local contractors extensively. Council are an employer of choice for family members of Olympic Dam employees and provides casual job opportunities and career pathways for school leavers.

ROXBY
COUNCIL

ROXBY
LINK

ROXBY
WATER

ROXBY
POWER



PLANNING AND DEVELOPMENT

Council is required to assess all forms of development in Roxby Downs against the Planning and Design Code, as well as the Building Code of Australia under the *Planning Development and Infrastructure Act 2016* and associated regulations.

This service provision continues under the longstanding arrangements with both City of Salisbury (Building Assessment) and Stewart Payne, Planning Consultant (Planning Assessment).

Regulations establish procedures which Council must follow in the assessment of applications including what level of public notification is required and when applications must be referred to external authorities such as the Environment Protection Authority (EPA) and government agencies. Fees are set by the Development Regulations and are standard across the State.

Council Assessment Panel (CAP)

Council established the CAP in early 2021. The panel consists of 3 (three) Council appointed panel members, 2 (two) of whom are independent members with experience and/or qualifications in the development industry.

The current members of the CAP are:

- Geoff Whitbread - Council's Administrator
- Ted Byrt - Presiding Member
- Jodie Perone - Independent Member

Council's Planning Consultant, Stewart Payne, undertakes the role of Assessment Manager for Roxby Council.

The role of the Council Assessment Panel is to make impartial and transparent development assessment decisions based on the policies in the Planning and Design Code.

The CAP met once throughout 2022-2023.

Development Activity

Council received 29 (Twenty-nine) Development Applications through 2022-2023, all of which were lodged through the Plan SA website.

- 12 applications were granted Development Approval, and
- 17 applications on hold while being assessed.

The number of development applications lodged throughout this period is significantly lower compared to the previous few years



Development Activity Summary

A category breakdown of development applications lodged for Roxby Downs over the 2022-2023 period is shown in the table below.

Development Activity	2020/21	2021/22	2022/23
Dwellings	1	0	0
Additions/alterations to dwellings	2	1	1
Carports, Outbuildings and Verandas	9	23	14
Signs	1	0	0
Swimming Pools	1	0	1
Flats/Units	0	0	0
Business/Commercial	12	8	10
Industrial	0	0	2
Other - Community	3	2	1
Land Division	1	1	0
Demolition	0	0	0
Withdrawn	0	1	0
Total Applications	31	36	29
Estimated Expenditure	\$14.3m	\$9.8m	\$1.3m

Building Fire Safety Committee

Section 157 of the *Planning, Development and Infrastructure Act 2016* establishes the power for Councils to establish a Building Fire Safety Committee (BFSC).

The committee's primary function is to ensure fire safety in buildings. This is achieved through developing building fire safety inspection policies and examining the adequacy of fire safety provisions in buildings.

The Committee is made up of Brett Fennell, (BuildSurv ,Building Surveyors & Certifiers), Jeff Shillabeer (City of Salisbury) and Colin Paton (South Australian Country Fire Service – Fire Safety Officer – Commercial).

The BFSC generally meets at least once a year on site unless required otherwise, with any follow up meetings as required (these are not necessarily held in Roxby Downs) per the Terms and Reference of the Building Fire Safety Committee.



ENVIRONMENT & SUSTAINABILITY

Waste Management

Council outsources its Waste Management Services to contractors, who transport the general waste to a landfill site at Inkerman(near Dublin) north of Adelaide

During 2022-2023 a contractor operated the resource recovery centre on Gosse Street which was available and open to the public seven days a week. Residents were able to drop off domestic quantities of waste for no charge on specified 'Free Dumping" days.

At the meeting of Council on 22nd of February 2023, Veolia Environmental Services were accepted and appointed as the preferred service provider for the provision of waste management services under contract with Roxby Council.

The Opal Road Waste Management Facility located on Opal Road, Roxby Downs is controlled by Council and operates under the EPA Licence No. 731 held by Council.

The functional role of Opal Road will increase under the new waste management arrangements as the Gosse Street site is owned and operated by the previous contractor.

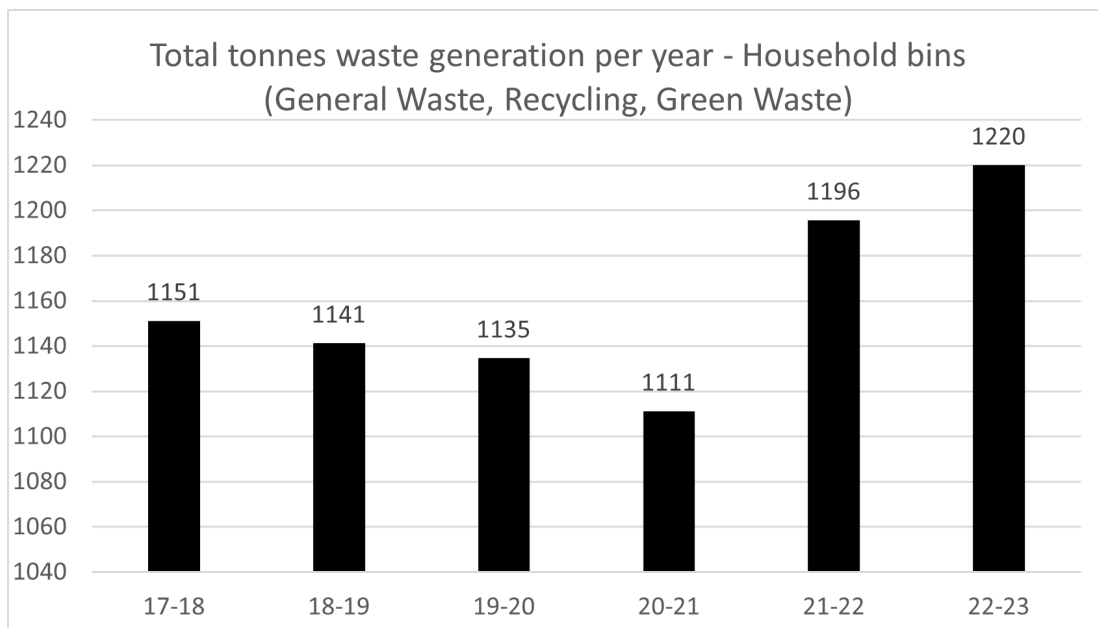


Figure 1: An overall increase of 2.04% in kerbside collected waste and recycling tonnes in 2022-23 compared to the previous year.

Tonnes Collected

Bin Type	Tonnes Collected 2021-22	Tonnes Collected 2022-23	Change %
General Waste	877	880	0.31%
Recycling	227	281	23.84%
Green Waste	91	49	-35.51%
Total	1,196	1,220	2.04%

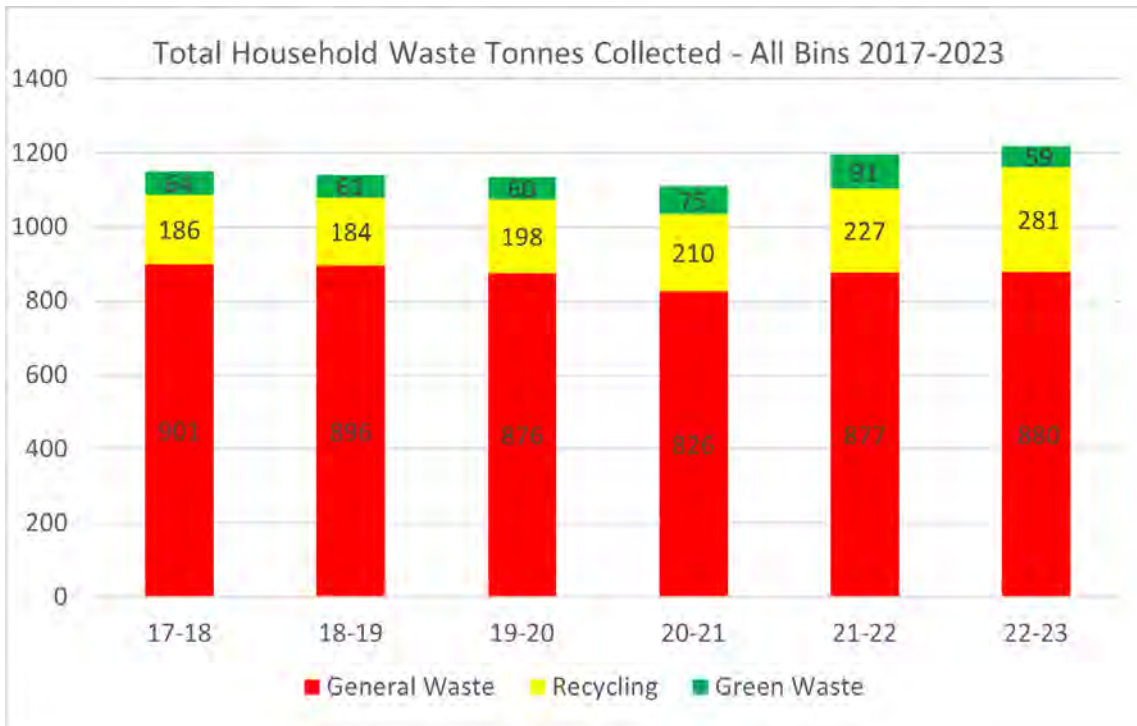


Figure 2: Increased tonnes collected included more waste, recycling and green waste compared to previous year.

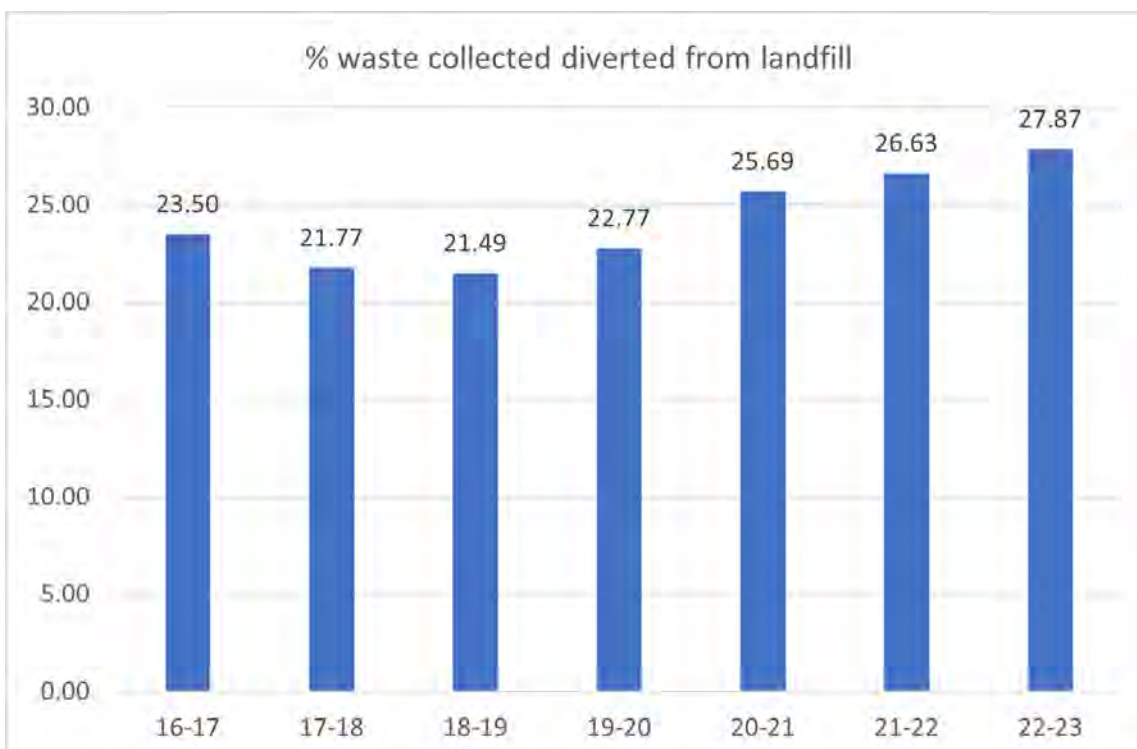


Figure 3: Increased recycling and green waste tonnes collected contributed to an increase in tonnes diverted from landfill.



Local Nuisance and Litter Control

Section 8 of the *Local Nuisance and Litter Control Act 2016* requires that a council must, in its annual report prepared pursuant to section 131 of the *Local Government Act 1999* in relation to a particular financial year, include details of the performance by the council during that year of functions conferred on it under this Act.

A Council's the principal authority for dealing with local nuisance and littering in its area.

Local Nuisance and Litter Control Statistics 2022-2023

Item	Local Nuisance	Littering
Complaints received	1	9
Expiated offences under the Act	1	0
Prosecuted offences under the Act	0	0
Abatement notices issued	7	2
Civil penalties negotiated under Section 34 of the Act	0	0
Court applications by Council for orders for civil penalties under section 34 of the Act	0	0
The number of orders made by the Court on those applications	0	0

Dog and Cat Management

Council has dog and cat management responsibilities under the *Dog and Cat Management Act 1995*.

Our responsibilities include dog and cat registration, collection and re- turn of stray dogs and cats and investigating complaints of barking or dog attacks in the community.

Cats By-Law

Council originally introduced a Cats By-Law in 2008, which was re- viewed in 2016 and again in 2022. The By-Law limits the number of cats kept on premises, and establishes a registration scheme for cats and for the management and control of cats in the Council area. In most circumstances a person must not, without the Council's permission, keep or permit the keeping of more than two cats on any premises. Persons may apply for a permit to keep more than two pets.

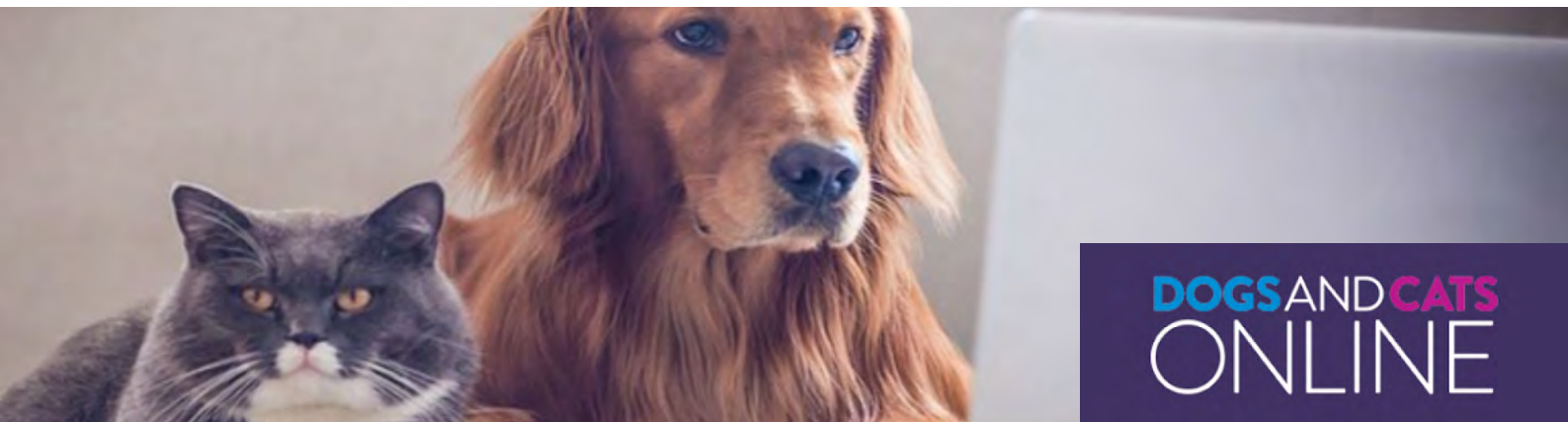
The updated By-Law came into effect in October 2022.



Dog and Cat Management Statistics

Item	2020/2021	2021/2022	2022/2023
Dog Registrations	601	621	633
Dog Expiations	18	25	8
Dog Complaints	85	73	45
Dog Impounds	41	38	24
Dog Attack Reports	3	4	5
Dog Expiation Income	\$5,517	\$6,121	\$13,080
Dog Registration Fees	*\$25,192	*\$28,585	*\$25,356
Cat Registrations	111	110	128
Cat Expiations	0	0	0
Cat Registration Fees	*\$3,589	*\$4,440	*\$4,633
Cat Complaints	6	5	25
Cat Impounds	0	0	20
Breeder Registrations	3	11	10
Breeder Registration Fees	\$750	\$825	\$750

*less 12% commission to the Dog and Cat Management Board



DOGS AND CATS
ONLINE



ESSENTIAL SERVICES

Roxby Water

Council's appointment as a Water Distribution and Sewerage Authority for the Roxby Downs township arises as a result of Clause 13 (20) of the Schedule to the *Roxby Downs (Indenture Ratification) Act 1982*.



Clause 13 requires Council to comply with standards normally applicable to SA Water and specifies that Council should take practical efforts in sewerage effluent wastewater reuse, how much Council can pay for water and that profits can be transferred back to the Municipality. Council operates water and sewerage services under the Roxby Water banner as a separate business unit.

In January 2013, amendments to the *Water Industry Act 2012* came into effect with Council requiring and obtaining a Water Industry Retail Licence issued by the Essential Services Commission of South Australia (ESCOSA).

Water meters are read concurrently with electricity meters on a quarterly basis at the end of June, September, December and March each year.

Water Supply

Water for Roxby Downs and Olympic Dam (including the mine operations) is sourced from the Great Artesian Basin near the southern and eastern areas of Lake Eyre. This water is pumped 200km south to a desalination plant on the BHP mining lease, is then cooled, desalinated, and stored for later distribution. Water for the township is then pumped 10km to a covered water supply dam on the outskirts of Roxby Downs.

Roxby Water purchases water from BHP, checks the quality against water quality standards and, if needed, chlorinates the water before pumping to properties within the township via approximately 38km of pipe work.

Roxby's water is best described as being very soft, of high quality, having a small amount of natural fluoride and low in dissolved solids. Water is regularly tested and compared against a range of other urban water supplies and bottled water with favourable results.

In 2013, the *Safe Drinking Water Act 2011* was introduced requiring all licensed water providers to develop and follow a Risk Management Plan. This is to ensure that the quality of water delivered to the customer meets Australian Quality Standards, that regular monitoring is carried out and to check that both operational and regulatory parameters are met. Council has developed a Risk Management Plan that has been approved by SA Health.



Legislative Reporting

Roxby Water prepares a water compliance report to the Essential Services Commission of South Australia (ESCOSA) each year in November and an Annual Recycled Water Report to the Department of Health.

The Roxby Water Safety, Reliability, Maintenance and Technical Management Plan (SRMTMP) was reviewed with an annual audit of compliance check which was reported to The Office of the Technical Regulator (OTR) with zero non-compliance issues identified.

Water Rates

Council operates a three-tiered incentive-based pricing structure for water. Charges are based on allocated access units according to the size of the water meter serving the property.

Fees and charges for water and sewerage rates are reviewed in June of each year to align with the annual review of all of Council's other fees and charges. The current schedule of rates and charges is published on the Council website.

A formal Water Pricing Policy has been developed and is reviewed annually in accordance with ESCOSA Water Retailer License requirements.

Water Pricing Policy

Council have a Water Pricing Policy in place. This policy is reviewed annually in accordance with ESCOSA Water Retailer License requirements.

BHP Partnership for Sewer Lagoons Wastewater Irrigation

The council began receiving treated wastewater from the BHP Olympic Dam South (ODS) village wastewater treatment plant in April 2021.

A total of 36.33 Megalitres of additional wastewater was received in 2022-23.

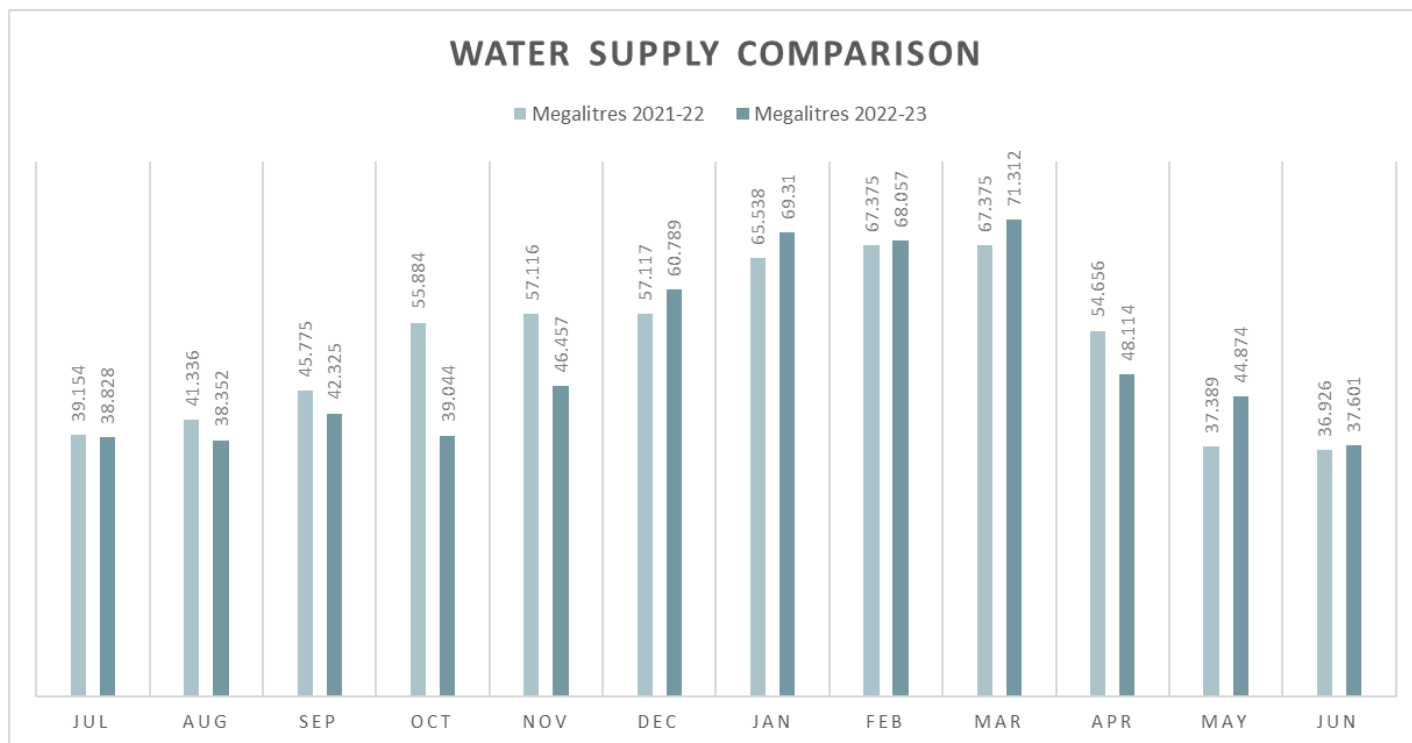
The high evaporation rate (approximately 3m per year), and reduced storage capacity means that sometimes reused water needs to be restricted. Specific interventions are also applied as needed when large inflows of storm water enter the primary dams.



Town Water Consumption

Roxby Downs has very low rainfall. On account of the prevailing climate, Roxby Downs hosts a significant number of domestic swimming pools. Specific controls apply for the size and siting of pools. Consumption of water, however, continues to be moderate and compares favourably with other regional communities.

Under the Indenture a minimum allowance of 650 litres of water per head per day plus a reasonably sufficient quantity for parks and gardens needs to be available to the town. Current and historical consumption remains well within this allowance.



650

Litres of water (minimum) 'per head per day' provision available to the town

604

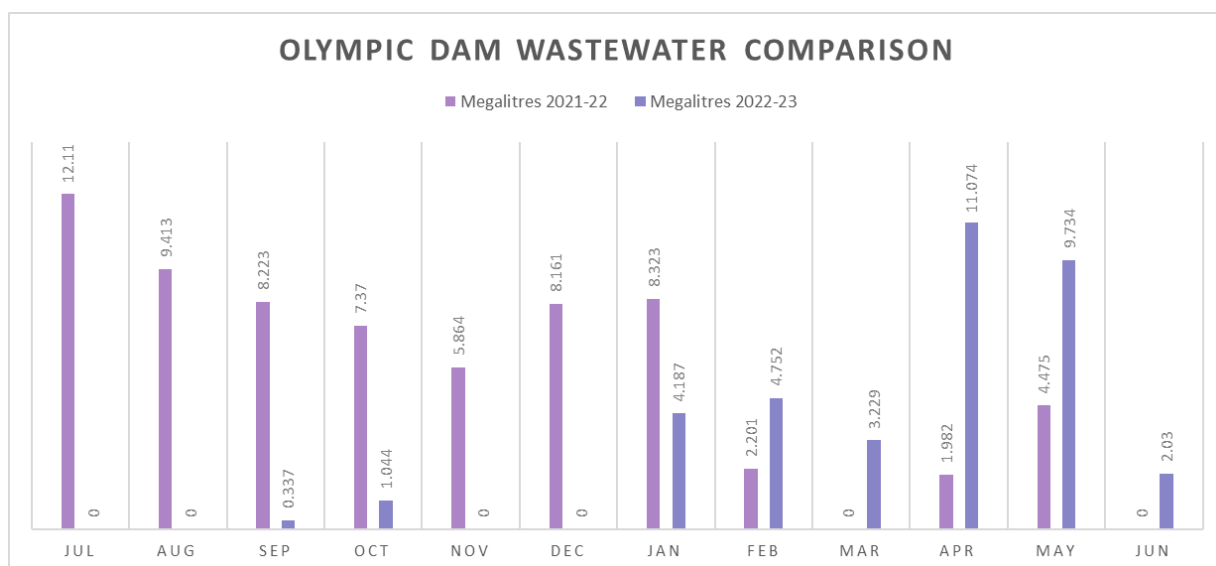
Megalitres of water consumed by Roxby Downs over 2022-2023



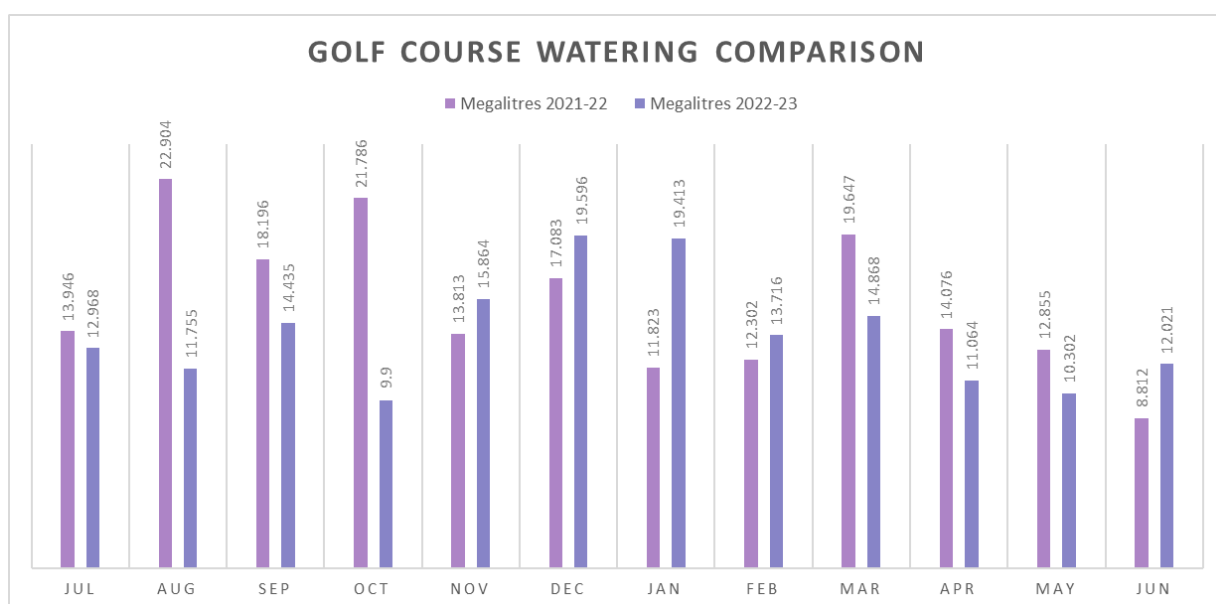
Sewerage Charging

Since June 2000, Council has used the South Australian Local Government Association’s (LGA) property unit system for calculating charges for sewerage.

Sewerage charges apply per property unit per quarter for all freehold properties abutting a sewerage main. These fees are reviewed in June of each year in line with reviews of water tariffs.



Olympic Dam To Roxby Downs Sewer Lagoons – 68.127 megalitres



Roxby Downs Golf Course Watering – 187 Megaliters

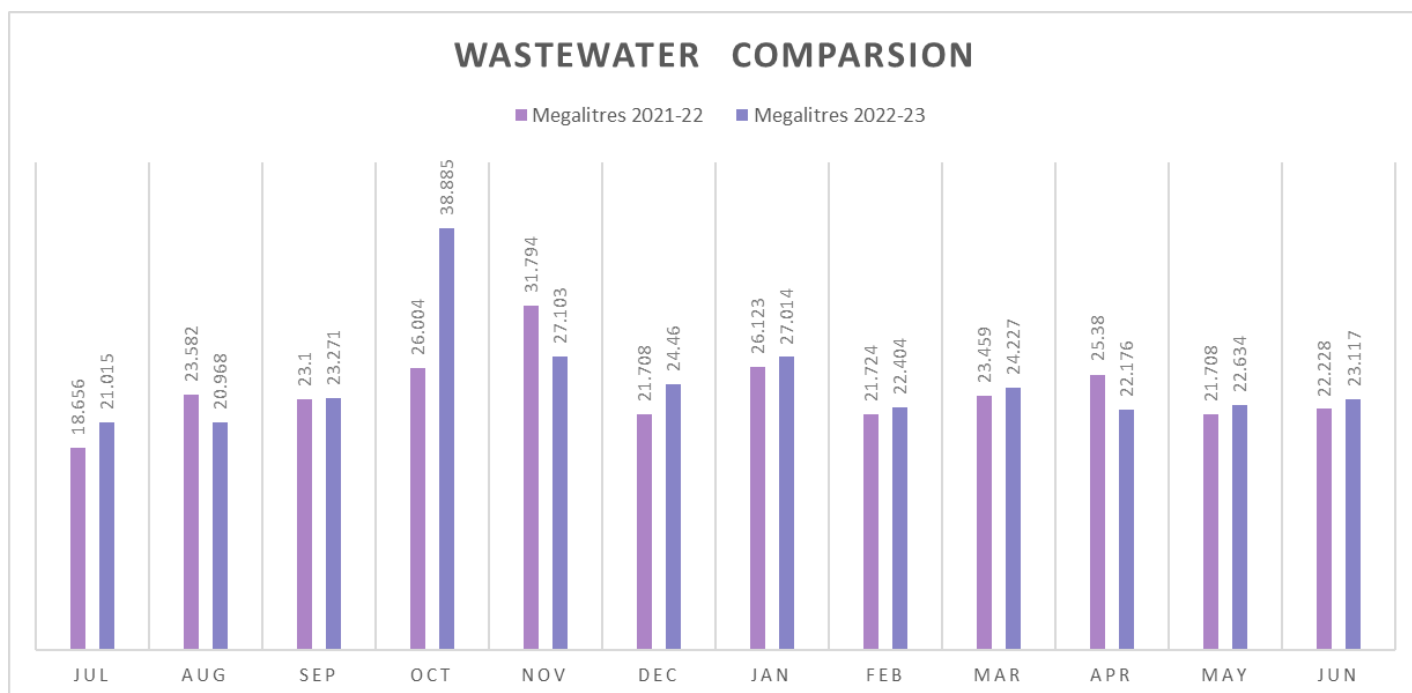


Stormwater System

Council's stormwater system comprises 240 stormwater side entry pits connected to 12.5km of various sized stormwater pipes, 8.5km of open drains, 10 storm catchments, detention and retention dams.

The majority of the town is naturally drained, but in some locations, areas are drained with the aid of small stormwater pumping stations. The town has been well designed to ensure that for moderate storm events, stormwater is contained within the stormwater system. For larger, rarer events, some sections of road double as a minor floodway for short periods.

Clearing of silt and rubbish from pits and drains and stormwater earth drains occurs every year. The challenge, however, is to manage debris associated with woodchip areas which from time to time are picked up into the stormwater system and can cause minor blockages.





Works Completed by Roxby Water in 2022-2023

Various maintenance and works activities were carried out during the year, including the following:

- Resolution of 2 unplanned town water outages caused by equipment failure and power outage (combined total of 70 minutes affect)
- 2 new pumps for the town water pump skid, as part of Council's new replacement program
- Change out of 3 isolation valves
- Change out of 2 fire hydrants
- Repair of 2 100 mm water mains leaks
- Maintenance of 91 water meters
- Replacement of 8 water meters
- 2 services to the Town Water Supply Pump Station
- 2 services to the chlorine injector and regulators, and
- Annual calibration of all Magflo Meters.



Repairs to Water Mains Leak Wangianna St October 2022



Water Mains Repair on Mirra St Stainless Steel Repair Clamp



New Pumps at Town Water Supply (part of our pump replacement program)



Sewerage Operations

Roxby Water provides a full sewerage system to all properties within the township. Sewage and sullage are transported through 35km of sewerage mains, manholes and nine pump stations and pumped to a series of lagoons to the west of the township.

The effluent treatment system is continuously monitored for compliance with environmental and health regulations, allowing the processed water to be used for watering the Roxby Downs Golf Course. This provides a flexible method for recycled water disposal that is able to respond to seasonal fluctuations caused by a high level of evaporation and major rain events. Our high evaporation rate (approximately 3m per year), and reduced storage capacity means that sometimes reused water needs to be restricted.

Management issues can also arise when large inflows of storm water enter the primary dams.

Water intended for re-use (e.g. irrigation purposes of the golf course) is pre-treated to meet guidelines for reuse of water. Regular testing is carried out in accordance with the EPA licence and Department of Health requirements.

Sewerage Works Completed in 2022-2023

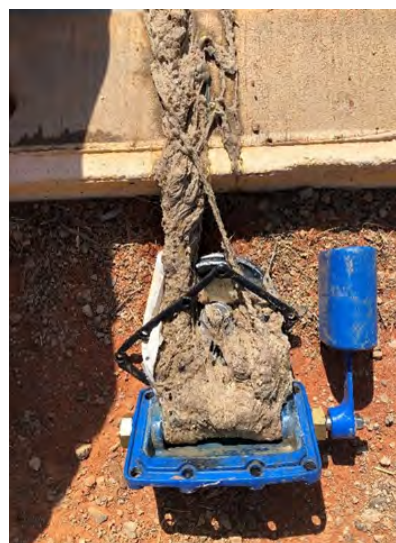
Sewerage works carried out during the year included the following:

- Replacement of 2 Council connections due to tree root related damage (connection cracks)
- Clearing of 1 connection blocked due to fat/grease
- Auditing of all nine pump stations
- Quarterly cleaning of all sewer pump station chambers
- Bi-yearly maintenance checks and services of all pump stations, sewer lagoon recycling area and irrigation shed
- Servicing of Chlorine injector and regulators
- Samples and data taken and recorded for Sewer Lagoon Licence and independent verification checks
- Replacement of 2 pumps at the sewer pump stations as part of the replacement program
- 62 pump station pumps lifted and cleared
- Replacement of one level transducer
- Replacement of low level float switch
- Cleaning of Sewer lagoons transfer pipes
- Cleaning of Anaerobic Weir
- Replacement of electric motor for aerator No 3



Sewerage Works Completed in 2022-2023

Tree Roots in Sewer Mains as captured by one of Council's Drain Cameras



Pump Station I Pump Blockage



Roxby Power

Council is the designated 'power distribution authority' for the Roxby Downs Township under clause 18 (16) of the Indenture.



Roxby Power is a division of Council that is responsible for two primary functions:

- Maintaining the town's electricity distribution
- infrastructure in collaboration with the contracted service providers to ensure a reliable, safe supply of electricity; and
- Undertaking electricity retailing functions, including billing and customer service.

BHP owns 275kV and 132kV power lines that transmit electricity from the national grid at Port Augusta to Olympic Dam. A 33kV line then services the Roxby township where Roxby Power operates from the Town Sub Station.

Electricity Operations

The Roxby Downs electrical distribution system is highly reliable in its operation. It includes 6.5km of 11kV overhead mains, 19km of 11kV underground mains, 30.6km underground low voltage mains, 35 x 11kV pad mount transformers and an extensive array of township streetlights.

Regulatory Environment

The National Electricity Market (NEM), which has been progressively implemented and evolved since 1998, has created a vastly different electricity supply environment to that existing at the time of the Indenture.

In addition to the authority provided by the Indenture, Council supplies and sells electricity under a number of authorisations relating to the National Electricity Market (NEM).

A Notice of Exemption from the National Energy Retail Law issued by the Minister for Mineral Resources and Energy imposes conditions similar to a Retail Licence under the NEM legislation. A Distribution Licence is issued by the Emergency Services Commission of South Australia (ESCOSA).

Regulatory Reporting

Roxby Power completes an annual Safety, Reliability, Maintenance and Technical Management Plan (SRMTMP) which is submitted to the Office of the Technical Regulator (OTR) and Essential Services Commission of SA (ESCOSA).



Solar Integration

The University of Wollongong – Australian Power Quality and Reliability Centre (APQRC) has completed an analysis of the Roxby Downs electricity network.

The analysis found that the network is of a high standard, with voltage levels very well regulated.

This research was undertaken to establish the network's capacity to continue to add solar PV systems, since solar PV systems tend to push up voltages on electricity networks.

The conclusion was that Roxby Downs has 'plenty of headroom to accommodate the voltage rise that will be caused by integration of solar photovoltaic generation.'

Community Education

Local residents have access to a Home Energy Audit Toolkit which is available for loan from the Roxby Link Community Library. The kit includes a range of practical tools to help residents complete an energy audit of their homes including an energy meter and light (lux) meter. The kit also contains useful tips on ways to reduce energy use.

Scheduled Maintenance

An annual program of High Voltage (HV) equipment maintenance occurs with one third of the town network serviced each year. Scheduled maintenance also includes overhead transmission line inspections and repairs, tree trimming and visual inspections of all transformers and ring main units.

Electricity Retail

Meter Reading

Electricity meters are read concurrently with water meters on a quarterly basis at the end of March, June, September and December. The meter reading function is performed by Council staff.

Electricity Tariffs

Fees and charges for electricity are reviewed by 1 July each year to align with the annual review of all of Council's other fees and charges. The current schedule of rates and charges is published on the Council website.



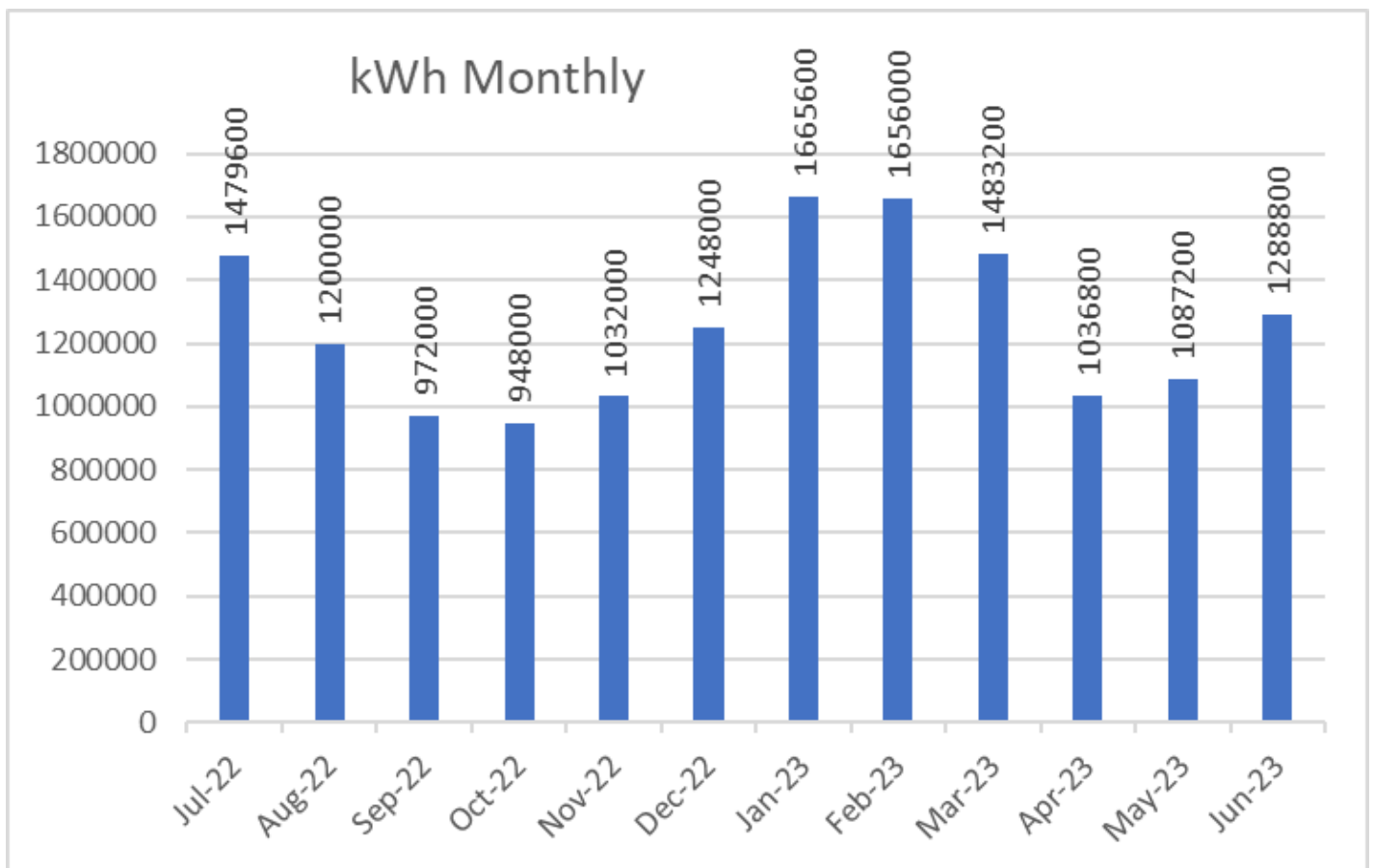
Power Consumption

Total township power consumption for the year was 19,274,509 kilowatts (kWh), which was above expectations and a significant increase compared to the previous year.

19,274,509

**Total township power consumption
(in kWh) for 2022-2023 financial year**

The power consumption increase can potentially be attributed to post-COVID activity, with venues reopening up to the public and more events taking place, as well as increased air-conditioner use in response to longer periods of warmer temperatures throughout the year.



Power consumption trend consistent with expectations, with the peak months being December to March.



OUR PEOPLE

Our employment profile includes staff employed within a variety of permanent, contract and casual roles as detailed below.

Workforce Profile

As a major employer in Roxby Downs, Council provides a range of employment opportunities for the partners and family members of mine workers. Casual staff are employed to meet the seasonal demands of recreation and cultural services. Council is committed to providing career opportunities for young people and employs many school leavers at Roxby Link.

Type	Total	Male	%	Female	%
Full Time Permanent	30	8	30%	20	70%
Part Time Permanent	13	3	23%	10	77%
Fixed Term Contract	3	2	67%	1	33%
Casuals	35	5	13%	31	87%
Trainees	0	0	0	0	0
Total	87	18	20%	62	80%

Age Split

Type	Male	Female
15-19 Years	3	14
20-24 years	3	13
25-34 years	6	15
35-44 years	2	12
45-54 years	1	7
55-64 years	3	1
65 years and over	0	0
Total	18	62





Senior Management Team

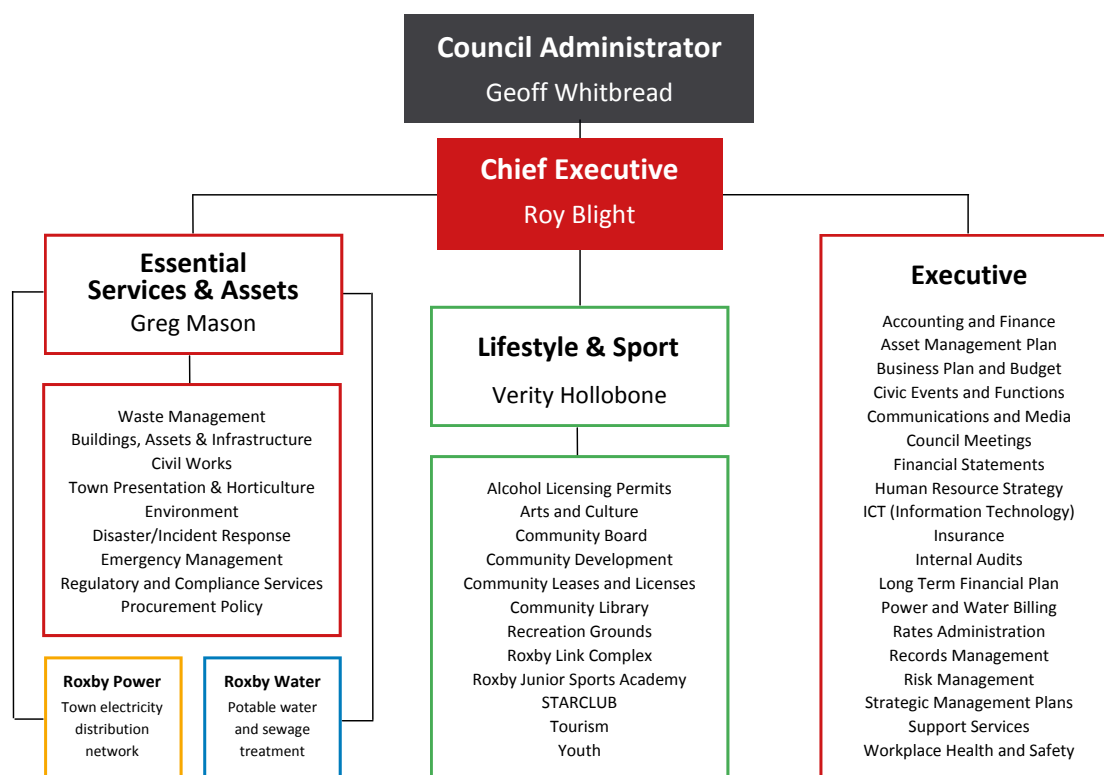
The Senior Management Team (Executive Leadership) comprises the Chief Executive and 2 (two) Group Managers:

- Group Manager Essential Services and Assets
- Group Manager Lifestyle, Sport and Community

The Senior Management Team have salary packages that incorporate standard super guarantee and allowances. Other benefits include the provision of housing, vehicle & vehicle allowances, mobile phone and ICT equipment.

Role	Employment	Salary Range
Chief Executive	Fixed Term Contract	\$223,000 - \$224,000
Group Manager Essentials Services and Assets	Fixed Term Contract	\$130,000 - \$133,000
Group Manager Lifestyle Sport and Community	Fixed Term Contract	\$110,000 - \$115,000

A Salary Register is available for inspection on Council's website or from Customer Service at Council's main office.





Enterprise Agreement

Conditions of employment are reflected in the Municipal Council of Roxby Downs Enterprise Agreement 2020 (“Agreement”).

The Agreement is a standalone industrial instrument to the extent permitted by Section 81(3) of the *Fair Work Act 1994*. This Agreement maintains and refines various employment and welfare initiatives such as a Time Off in Lieu (TOIL) system that provides staff with flexibility to combine work, personal and family commitments.

The current Agreement was settled during 2020 for a 3-year term. The agreement is currently under review.

Code of Conduct

Codes of Conduct guide and define the standards of professional conduct required of Council staff.

The Code of Conduct for Local Government Employees published by the Minister for Planning for the purpose of Section 110 (1) of the Local Government Act 1999 outlines the principles that govern the conduct of Council employees in relation to gifts and benefits.

An additional Employee Code of Conduct specifically for Municipal Council of Roxby Downs employees was reviewed in November 2022. The Code of Conduct covers areas such as general behaviour, responsibilities, use of Council resources, corporate image, and conflicts of interest.

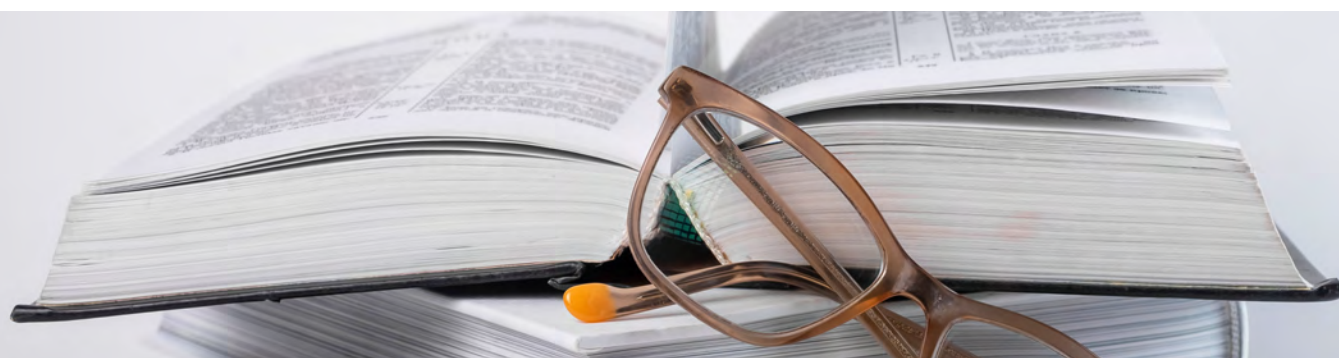
Equal Employment Opportunity

Council is committed to providing a workplace free from discrimination, bullying and harassment.

As an Equal Opportunity Employer, Council has appointed two Equal Opportunity Contact Officers based at the Council Office and Roxby Link.

Interstate & International Travel

Council management or staff did not undertake any interstate or international travel in the 2022-2023 financial year.





Training and Development

Council continues to support training and development programs for staff despite the challenges of a remote location, lack of programs available locally and costs of travel.

External training courses attended throughout the year include:

- Records Awareness
- Section 7 Statements
- Lifeguard
- Swim Instructor
- First Aid
- Workplace Investigations & Procedural Fairness
- S.C.A.M. 101 (Phishing Email education)
- Awards, Enterprise Agreements & Industrial Instruments
- Fire Warden
- Safe Environments for Children and Young People
- Food Safety
- Test & Tag
- Bullying & Harassment
- Return To Work
- Rates Administration
- Mental Health First Aid
- From Team Member to Team Leader
- Dog & Cat Management and Local Nuisance Essentials
- Microsoft Office
- DV (Domestic Violence) Alert training

Keeping Staff Informed

Staff are kept up to date on key points of interest and importance through targeted E-newsletters, regular email communications and staff meetings.

Work Health and Safety

Council is committed to providing and maintaining a safe and healthy work environment for all staff, volunteers, contractors and visitors.

In August 2021, Council's WHS and risk management systems were audited by the Local Government Risk Services (LGRS) as part of a 2-yearly program review.

From this audit, an action plan was developed and approved with 5 Key Programs. These programs are designed to improve the Safety Management System and ensure compliance with the Performance Standards for Self-Insurers (PSSI).

**Health and Safety
at Work**



Health and Wellbeing Programs

Council actively supports employees to maintain good physical and mental health. We utilise the services of CHG to deliver an annual healthy lifestyle program, which includes skin cancer screens, fitness assessments, back care, and further health checks and profiles analysing blood pressure, heart health, nutrition health, and blood glucose and cholesterol. Council provides staff with the option to access free influenza vaccinations. It also provides a range of health and wellbeing programs and workshops throughout the year such as free flu vaccinations, yoga, and Healthy Connections Leadership workshop for managers and team leaders. There is also a program in place to replace old desks with sit/stand desks to promote a healthier and less sedentary workstation.

Employee Assistance Program

Council utilises the services of ACCESS Programs to manage Council's Employee Assistance Program (EAP). The EAP provides access to free confidential counselling to assist staff in resolving personal and/or work-related issues



Decision Making Structure

Under the provisions of the *Roxby Downs Indenture (Ratification) Act 1982* the position of Administrator is an officer of The Crown subject to the direction of the Minister for Energy and Mining.

BHP is also formally recognised and along with the State Government contributes equally to funding Council's Municipal deficit.

Delegations

The Administrator is the decision-making authority and has all the powers, functions and duties of a council. Council delegates certain powers and functions to the Chief Executive who manages the day-to-day operations of the Council.

Delegations are reviewed each year and provide formal authority for the Chief Executive to implement decisions and carry out the statutory responsibilities of Council.





GOVERNANCE

Council Meetings

The Administrator holds monthly Council meetings which are open to the public.

Meetings are usually held in the Council Boardroom on the last Wednesday each month.

The official notice and agenda are published on the Council website three days' prior to the meeting. Members of the public can address Council on issues of concern or present a petition if seven days' notice prior to the meeting is provided.

Confidential Matters

Under Section 90 of the *Local Government Act 1999*, meetings must be held in public except where matters are considered confidential in nature. During 2022/23, there was 1 confidential matter considered by Council related to the Sports Precinct Tender Evaluation and Prudential Review

All Council meetings held were otherwise open to the public.

Section 270 Reviews

Council's Review of Council Decisions Procedure under Section 270 of the *Local Government Act 1999* provides a grievance process for any person wishing to have a Council decision reviewed.

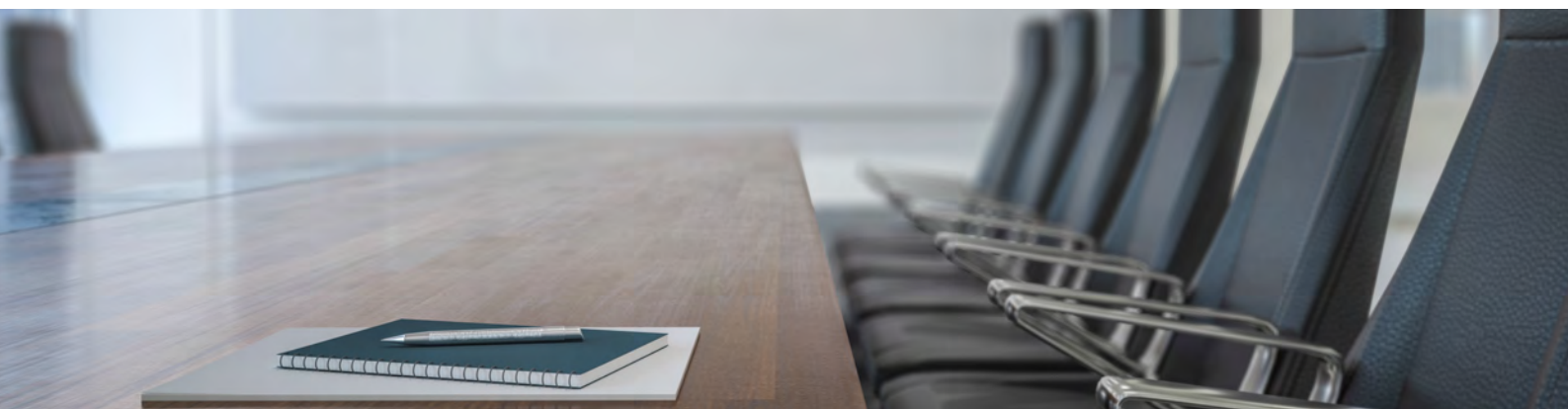
During the last financial year, Council did not receive any requests for a Section 270 review.

Subsidiaries

Council has not formed any subsidiaries pursuant to Section 42 of the *Local Government Act 1999*.

Confidentiality

Under the *Local Government Act 1999*, Council is required to report on the use of sections 90(2) and 91(7) by the council and its council committees containing the information required by key local government regulations.





Freedom of Information

Freedom of Information Statement

Council is required under Section 9(1) and (1a) of the *Freedom of Information Act 1991* to publish a Information Statement. The Freedom of Information Statement is available to view on the Council's website

Various Council documents and other information are available on Council's website without the need for a formal application under the Freedom of Information Act 1991. Some information may be available for viewing at no charge, whilst some items may be copied at a small charge, provided that copying does not infringe copyright. In some cases, where an extraordinary amount of staff time is required to comply with a request for information, charges may be imposed to recover costs.

Requests for other information are considered in accordance with the *Freedom of Information Act 1991*. Under this legislation, unless the applicant is granted an exemption, an application fee must be forwarded with the request to Council's Freedom of Information Officer.

Council received no Freedom of Information requests in the 2022-23 Financial Year.

Amendment of Council Records

A member of the public may gain access to Council documents to make amendments concerning their personal affairs by making a request under the *Freedom of Information Act 1991*. They may then request a correction to any information about themselves which is incomplete, incorrect, misleading or out-of- date. To gain access to these Council records, they must complete a Freedom of Information application, outlining the records that they wish to inspect, and this application must be forwarded to Council's Freedom of Information Officer.

No applications to amend records were received in the 2022-23 Financial Year.





National Competition Policy

During 2022/2023, Council advises that it:

- Has determined that it has no significant business activities as defined in the Clause 7 statement
- Has no by-laws which place barriers on market entry, conduct or discriminates between competitors
- Has not received any complaints alleging breaches of competitive neutrality principles
- Is involved in public monopolies associated with the provision of electricity, water and sewerage services. These services operate in accordance with the provisions of the *Roxby Downs (Indenture Ratification) Act 1982*.

Competitive Tendering

Council's Procurement Policy guides the practices and procedures for procuring goods, services and works. The Policy ensures that procurement activities are conducted in accordance with the following principles:

- Value for money
- Probity, Ethical Behaviour and Fair Dealing
- Accountability, Transparency and Reporting
- Efficient Procurement Practices
- Environmental Management and Sustainability
- Use of Local Suppliers
- Work Health and Safety
- Risk Management

Assessment criteria includes consideration of the impact of service delivery approaches on local businesses.

TENDER EVALUATION REPORT

SPORTS PRECINCT UPGRADE

DECEMBER 2022



PRESCRIBED COMMITTEES

Audit and Risk Committee

Subject to the overriding provisions of the Indenture, Council has established an Audit Committee pursuant to Section 126 of the *Local Government Act 1999*. This Committee is responsible for reviewing financial reporting, overseeing, and making recommendations on how management addresses business risks and making recommendations relating to financial governance including internal controls.

Independent members are appointed by Council based on their individual skills, knowledge, and experience to ensure the effective discharge of their responsibilities.

The current Audit & Risk Committee comprises of 3 (three) independent members.

- David Powell - appointed as the Presiding Member for a term concluding on 28 February 2024.
- Annette Martin - appointed as an Independent member for a term concluding on 20 March 2024
- John Coombe - appointed as an Independent member for a term concluding on 23 May 2025

Sitting fees are \$1,050 per meeting when the meeting is held in Adelaide. The sitting fee for an Audit & Risk Committee meeting held in Roxby Downs is \$1,550.

The Chief Executive and other staff, as required, attend meetings but do not have a role in decision making. All decisions of the Audit & Risk Committee become recommendations to Council.

The Audit & Risk Committee met on five occasions during the 2022 – 2023 financial year.





Council Assessment Panel

On 31 July 2020 the *Planning Development & Infrastructure Act 2016* (PDI Act) and Planning and Design Code became operational for all rural Councils with small towns and settlements. As part of the implementation process Council was required to have the following in place by the 31 July 2020:

1. An Assessment Manager appointed by the Chief Executive pursuant to Section 87 (d) (ii) of the PDI Act
2. Council Assessment Panel ("CAP") appointed by the Council under Section 83 (1) of the PDI Act.

Stewart Payne, Council's Planning Consultant, has been appointed to undertake the role of Assessment Manager. This report relates to the process to establish the CAP.

On the 29 July 2020 Council approved the establishment of a Council Assessment Panel pursuant to Section 83 of the *Planning, Development, and Infrastructure Act 2016*. This is the first CAP for Council having previously been exempt from having an Assessment Panel under the former *Development Act 1993*.

Independent Members of the CAP are paid a sitting fee to cover the time involved in preparing for and attending meetings. Council has a low level of residential development activity compared to other Councils but there is potential for a small number, but significant projects associated with BHP activities. Given this unique situation the number of CAP meetings required each year is low.

As the length of time required per meeting for the Roxby Downs CAP is variable and meetings are conducted either via electronic means or in person it is difficult to establish a set sitting fee; however, sitting fees for the June 2021 meeting were established as;

- \$1,050 for the presiding officer; and
- \$850 for ordinary members The above fees remained consistent for CAP meetings held throughout 2022-2023.





CORPORATE SERVICES

ServiceSA & EzyReg

Council has been contracted as a Service SA rural agent since 2007, being able to provide a much-needed service to the Roxby Downs community. This is a commission based contractual arrangement which provides Council with an additional revenue stream.

Council's Customer Service Team has delegated authority from the Minister for Infrastructure and Transport to undertake a selected range of Service SA transactions which include:

- Vehicle registration
- Vehicle and Boat Licencing
- Transfer of interstate licences and vehicle registration
- Conversion of some overseas licences from overseas

Transactions are completed using the online EzyReg portal for more basic transactions such as registration and licence renewals, change of addresses; however, more complex transactions such as Learners' theory tests, and transactions which involve setting up a new client are completed manually with the assistance of the Port Pirie branch of Service SA.

service sa



Government
of South Australia





BY-LAWS

The Council has the power to make By-laws under the *Local Government Act 1999*. Each By-law must be contemplated by that Act or another Act, or relate to a matter authorised by the Local Government (General) Regulations 2013 or another Act.

In particular, By-laws can be made for the following:

- Access to and use of Local Government land (Section 238 of the Act);
- Use of Roads, including obstruction of any road, footway, water-channel or watercourse in a road (Section 239 of the Act, Regulation 28);
- Moveable signs (Section 239, subject to Section 226 of the Act);
- Control or management of dogs and cats (*Dog and Cat Management Act 1995*)

6 (six) out of 7 (seven) of Council's By-laws expire on 1 January 2024 and are currently undergoing a review. Public consultation on the revised By-laws is expected in early 2024. Copies of the by-laws are accessible from Council's website.

By-law No. 1 - Penalties and Permits*

This by-law refers to the granting of permits and penalties associated with breaches of any by-laws.

By-law No. 2 - Dogs*

This by-law relates to the management of dogs in the Council area and limits the number of dogs kept on premises.

By-law No. 3 - Cats

This by-law relates to the management of cats in the Council area, establishes a registration scheme for cats and limits the number of cats kept on premises.

By-law No. 4 - Local Government Land*

This by-law regulates the access to and use of Local Government land (other than roads) and certain public places.

By-law No. 5 - Moveable Signs*

This by-law sets standards for moveable signs on roads and provides conditions for the placement of such signs.

By-law No. 6 - Roads*

This by-law regulates certain activities on roads in the Council area.

By-law No. 7 - Waste Management*

This by-law regulates the removal of domestic waste, recyclable and green organic waste from premises in the Council area.

**By-law is currently being reviewed*

The Council also has a general power under Section 246 of the *Local Government Act 1999*, to make By-laws for the good rule and government of its area and for the convenience, comfort and safety of its community.



POLICIES, CODES AND REGISTERS

Council has adopted a wide range of policies and codes of practice to assist in decision making and administrative processes. Council policies and codes of practice are available for viewing on the Council website and/or at the Council office.

The following policies are held as required by legislation:

- Review of Council Decisions Policy
- Contract and Tenders Policy
- Order Making Policy
- Public Consultation Policy
- Prudential Management Policy

Additional Policies and Codes of Conduct held by Council are:

- Asset Accounting
- Bad Debt
- Budget Management
- Building Inspection
- Business Units Financial Accounting
- Cemetery Management
- Child & Vulnerable Persons Safe Environment
- Code of Conduct for Local Government Employees
- Code of Conduct for Volunteers
- Complaints
- Credit Card
- Customer Service
- Disposal of Land and Assets
- Dog and Cat Management
- Dog and Cat Registrations
- Employee Code of Conduct
- Equal Opportunity, Discrimination, Harassment and Workplace Bullying
- Enforcement
- Expiation Notice Review
- Financial Internal Control
- Fit for Work
- Flag Management
- Food Hygiene
- Fraud and Corruption and Maladministration
- Funding
- Gifts and Benefits
- Grievance
- Healthy Eating
- Information, Communication and Technology
- Issue of Parking Expiation Notices
- Leases and Licences to Sporting and Community Organisations
- Library Conditions of Use
- Maintenance of Road Verges
- Media
- Microchip Scanner Use
- Mobile Food Vendors Policy
- Municipal Rates Hardship
- Municipal Rating
- Naming of Roads and Public Places
- Privacy
- Procurement
- Public Interest Disclosure
- Rate Debt Recovery
- Records Management
- Recycled Water
- Remotely Piloted Aircraft Systems Operation
- Risk Management
- Roxby Power Electricity Bond
- Roxby Power Hardship
- Roxby Power Pricing
- Roxby Water Hardship
- Roxby Water Pricing
- Sponsorship and Donations
- Town Oval
- Treasury
- Tree
- Vehicle
- Volunteer Management
- Waste Collection
- Water Leakage Allowance
- Work Health Safety and Return to Work

Council reviews its policies on a regular basis to ensure they are compliant with current legislation



REGISTERS & CODES OF PRACTICE

Local Councils are required to maintain mandatory registers and Codes of Conduct and Codes of Practice. The following registers and Codes are maintained:

- Register of Salaries
- Register of Fees and Charges
- Register of Community Land
- Register of Public Roads
- By-laws
- Code of Practice for Access to Council Meetings and Documents
- Code of Practice for Council and Council Committee
- Meeting Procedures

Under the Indenture Act, the following Registers do not apply to the Municipal Council of Roxby Downs:

- Members Register of Interests
- Members Register of Allowances and Benefits
- Members Code of Conduct

COMMUNITY LAND MANAGEMENT

Council's Community Land Management Plan 2017 remained in effect throughout the 2022-2023 financial year.

There were no material changes to Council's Community Land during the 2022-2023 period.





FINANCIAL PERFORMANCE

PROPERTY RATES

In proposing its rates for the 2022 - 2023 Financial Year, the Council considered the Strategic Plan 2021-2025, the current economic climate, specific issues faced by the community, the budget requirements for the 2022-2023 financial year and the impact of rates on the community.

Land use categories as provided in the Local Government (General) Regulations 1999 are used as the basis of the Council's general rate calculation.

Methods Used to Value Land

All land within a Council area, except for land specifically exempt, is rateable. The Council continues to use capital value as the basis for valuing land.

The Council considers that this method provides the fairest method of distributing the rates across all ratepayers as it is the most appropriate measure of relative wealth in the community; and as a measure of wealth, it most closely reflects the capacity of property owners to pay; and it accords with the taxation principle, that people should contribute to the community social and physical infrastructure, in accord with their capacity to pay, as measured by property wealth.

For 2022-2023 rating purposes the Council adopted the total valuations made by the Valuer-General of \$550,986,100 on 30 June 2022.

Impact of Rates

In 2022-2023, general rate revenue of \$4.8M was raised.

Council also imposed a service charge for collection, treatment, recycling, and disposal of domestic waste (excluding organics); Council collected \$0.853M from this service charge.

As a collection agent on behalf of the State Government for the collection of income for the Regional Landscape Boards. Council collected \$0.125M from the Regional Landscape Levy in 2022-2023.

The total rate revenue of the Council was \$5.8m, equating to just over 30% of the Council's total income.

Council considers it appropriate that all rateable properties make a minimum contribution to the cost of Council's activities. Council set a fixed charge of \$712 for the 2022-2023 financial year. Council raised \$1,330M (27% of general rate revenue) from the fixed charge.



OPERATING SURPLUS RATIO

The Council achieved an overall operating surplus ratio of 7.9% compared to the original budget of 0.2% and the previous year actual of 10%. Adjusting revenues for the prepayment of federally supported financial assistance grants, the ratio is increased to 8.4% (8.1% in 2021/22).

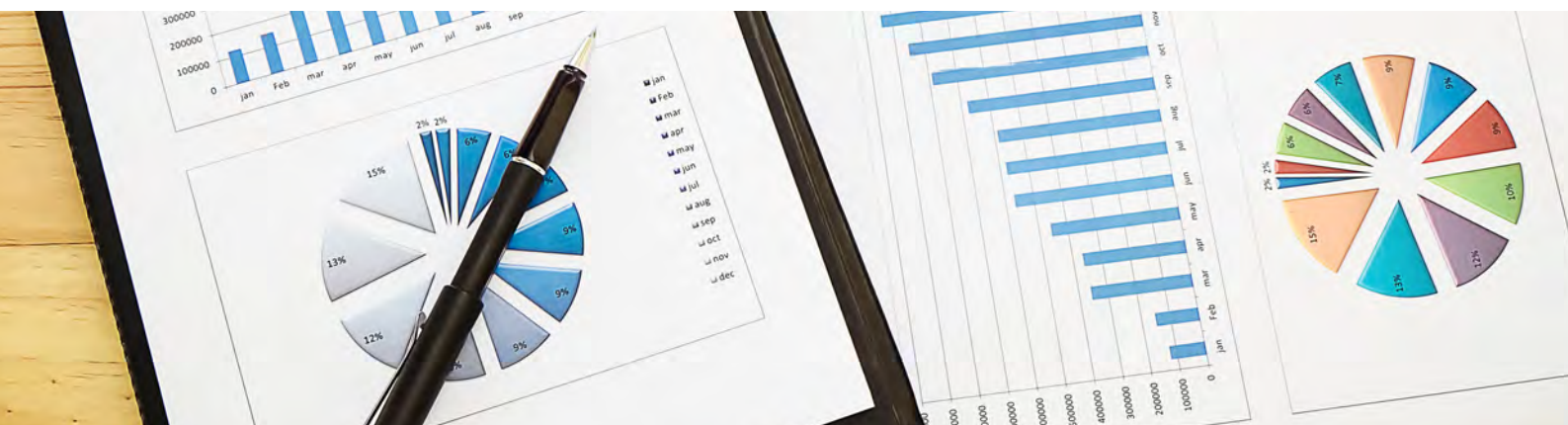
The continuing surpluses, while further stabilising the Council's very financially sustainable position, will be monitored to ensure ratepayers and customers of the Council's services are being appropriately charged.

NET FINANCIAL LIABILITIES RATIO

The net financial liabilities ratio of -120% (-120% in 2021/22) highlights the Council's very solid cash position. As a relatively young Council compared to the rest of the State this illustrates that the Council is raising sufficient funds to replace its future asset replacement programs needed over the long term.

ASSET RENEWAL FUNDING RATIO

The Council expended 52% (123% in 2021/22) of the funds it had planned to spend based on the requirements of its current Infrastructure Asset Management Plan. The Asset Management Plan was updated during 22/23 so this ratio now fully reflects the true annual capital replacement. Council continues to monitor its current asset stock and the condition of its assets, managing any renewal on an ongoing basis until the new asset management plans are put in place.





CREDIT CARDS

To streamline financial processes, Council utilises credit cards. A total of \$0.101M (ex GST) in payments were made via credit card in 2022–2023. There are detailed credit card procedures and extensive internal control processes in place around the reviewing and processing of credit card transactions.

Council adopted the Corporate Credit Card Policy on 24 November 2021. A review of this policy will be undertaken in 2024.

The policy states that on an annual basis a written report will be provided to Council.

This report includes:

- the number of issued credit cards along with any relevant justification for newly issued cards
- the limit of credit attached to each card issued
- any other relevant issues pertaining to credit cards

As part of an annual review of credit cards any cards that have not been used for six months should be considered for cancellation.

All credit cards of the Council are sourced through National Australia Bank's credit card supplier, Flexipurchase. The use of a corporate credit card is restricted to items where purchase orders are not accepted or upfront payment is required, e.g. flights, accommodation, or in cases of emergency. Corporate credit cards should not be used to purchase fuel products for Council vehicles except in exceptional circumstances and only where specifically authorised by the Chief Executive.

The card limits are reviewed at least annually, as part of the review of Council's Financial Delegations which is presented as a separate report.

New / Changes to credit cards issued in 2022-2023

Cardholder	Date Ordered	Credit Limit	Authority
Chief Executive	15/03/2023	\$10,000.00	Financial Delegation, September 2022
Administration & HR Support Officer	15/03/2023	\$10,000.00	Financial Delegation, May 2022
Governance & Executive Support	N/A	\$10,000.00	Financial Delegation, September 2022



Cards Cancelled in 2022-2023

Cardholder	Date Cancelled	Reason
Community Development Manager	11/01/2023	Left Employment with Council

Summary of credit cards on issue as at 30 June 2023

Position	Credit Limit
Chief Executive	\$ 10,000
Manager Community Development	\$ 3,000
Operations Manager Roxby Link	\$ 5,000
Governance & Executive Support	\$ 10,000
Administration & HR Support Officer	\$ 3,000

Value of credit card purchases

Purchases made using Council credit cards totalled \$101,053 and are summarized in the table below.

Position	Amount \$	Details
Account Services	3,973.45	Flights & Accommodation
Administrator Expenses	2,156.75	Administrator Flights & Car Hire
Advertising	12,646.48	Council Notifications, public Consultation, public events, wreaths etc
Audit Committee	2,749.61	Flights & Accommodation
Bank Fees	400.00	
Building Consultant	4,142.71	Building Consultant flights & car hire
Corporate	2,376.53	Shredder for offices, Intern flights
Employee Costs	6,931.62	Staff training, Corporate Clothing, Protective Clothing
Housing	703.37	Prepare 12 Hermit St House
IT	4,058.57	Princh Licence Renewal (Library Paypro Licence), Domain name renewal, Patch management software licence, Lansweeper software (asset management software)



Position	Amount \$	Details
Recruitment	4,455.00	Seek – Job Adverts
Staff Travel	13,049.93	Flights & Accommodation for staff to attend training/conferences
Subscriptions	3,355.81	The Advertiser, The Australian, Financial Review, Canva, Survey Monkey
Vehicles	4,324.08	Vehicle Registration & Battery Replacement
Electricity	184.00	Registration
Sewer	707.47	Consultant flights for sewer lagoon reticulation maintenance
Waste	513.90	GPS tracking plan for waste disposal, Telstra mobile connection to Opal Road
Projects	513.90	GPS tracking plan for waste disposal, Telstra mobile connection to Opal Road
Australia Day	1,727.90	Australia Day Celebrations
Café	3,306.21	Cage Trolley for Kiosk/Café, Vacuum for Café
Cinema	650.22	Consultant Flights & Accommodation for Cinema service
Community	3,751.01	Kids tables & chairs for festival, fans for flooding, art picture hangers
Creche	6,609.84	Creche toys
Gym	1,087.25	Gym resistance bands, Spotify subscription, Lift to get portable air conditioner into Gym
Health Consultants	2,716.24	Health consultant flights & car hire
Leisure	6,609.84	Toys, Rostering Software, Canva software, DHS screening, Whiteboards, standards licence, Battery for FRx
Library	2,740.10	Books, Toys
Pool	4,782.52	Pavers, Lifeguard uniform, Pool filter
VIC (Visitor Information Centre)	186.58	Post cards
Youth	641.87	Trophies, Youth week purchases, facemasks
TOTAL	101,053.09	

Credit Card fees incurred 2022-2023

There is a monthly administration fee of \$8.00 attached to each card. Total fees incurred across all credit cards was \$400.



Prohibited Activities

Prohibited activities are described in the Policy as the use of a corporate purchasing card for personal expenditure; cash withdrawals; fuel and accumulation of reward points. Unless authorised by the Administrator or the Chief Executive credit cards are not to be used for the following:

- Purchase of gifts, cakes or flowers for the purpose of recognising employee birthdays or special events
- Purchase of gifts or flowers for employees who have suffered a bereavement.
- expenditure relating to a gift or social event that recognises the service or resignation of an employee

There were four occasions whereby Credit Card purchases related to the activities as above, totalling \$503.00. All transactions were authorised by the Chief Executive.

Payment and Card transaction Reconciliation Process

The outstanding monthly balance of the corporate card facility is automatically paid by direct debit from Council's nominated bank account on the due date each month.

Transaction approval

All cardholder expenditure was independently approved and verified by the Chief Executive in accordance with the Corporate Credit Card Policy.

Transaction documentation

Overall, the requirement for transaction documentation outlined in the Procedures has been followed. No examples of missing documentation were found.

Last year we noted the considerable delay in processing credit card payments due to the untimely provision of reconciliations. The process of reconciliation, authorisation and submission to accounts payable was changed during 22/23 which has resulted in a quicker turnaround time of documentation ensuring timely recognition into the general ledger. Since the findings of the most recent review of the credit card process, it has been implemented that all receipts will be saved as they occur and will be matched to the invoice on a monthly basis. Ensuring accounts payable have the invoice copies in a timely manner. It is hoped that this will streamline the process even further.

Conclusion

Management considers that the conditions of Roxby Council's Corporate Credit Card Policy have been met for the reporting period.

AUDITED FINANCIAL STATEMENTS 2022-2023



Municipal Council of Roxby Downs

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



General Purpose Financial Statements

for the year ended 30 June 2023

Contents	Page
Council certificate	3
Principal Financial Statements	
Statement of Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to and forming part of the Financial Statements	8
Independent Auditor's Report – Financial Statements	43
Independent Auditor's Report – Internal Controls	45
Certificates of Audit Independence	
Council Certificate of Audit Independence	47
Audit Certificate of Audit Independence	48

Municipal Council of Roxby Downs

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Financial Statements

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

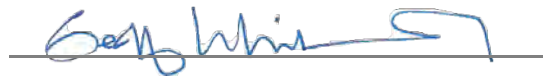
In our opinion:

- 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 2023 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



Roy Blight
Chief Executive

22 November 2023



Geoff Whitbread
Administrator

22 November 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	5,800	5,544
Statutory charges	2b	49	73
User charges	2c	10,904	11,039
Grants, subsidies and contributions - capital	2g	60	141
Grants, subsidies and contributions - operating	2g	1,361	1,348
Investment income	2d	962	142
Reimbursements	2e	69	3
Other income	2f	76	59
Total income		<u>19,281</u>	<u>18,349</u>
Expenses			
Employee costs	3a	4,861	4,759
Materials, contracts and other expenses	3b	9,871	8,505
Depreciation, amortisation and impairment	3c	3,024	3,250
Finance costs	3d	1	3
Total expenses		<u>17,757</u>	<u>16,517</u>
Operating surplus / (deficit)		<u>1,524</u>	<u>1,832</u>
Physical resources received free of charge	2i	–	272
Asset disposal and fair value adjustments	4	(43)	51
Amounts received specifically for new or upgraded assets	2g	1,400	10
Net surplus / (deficit)		<u>2,881</u>	<u>2,165</u>
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	8	17,790	(4,150)
Total amounts which will not be reclassified subsequently to operating result		<u>17,790</u>	<u>(4,150)</u>
Total other comprehensive income		<u>17,790</u>	<u>(4,150)</u>
Total comprehensive income		<u>20,671</u>	<u>(1,985)</u>

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	28,215	25,000
Trade and other receivables	5b	3,112	2,639
Inventories	5c	28	25
Total current assets		<u>31,355</u>	<u>27,664</u>
Non-current assets			
Infrastructure, property, plant and equipment	6	128,089	108,538
Total non-current assets		<u>128,089</u>	<u>108,538</u>
TOTAL ASSETS		<u>159,444</u>	<u>136,202</u>
LIABILITIES			
Current liabilities			
Trade and other payables	7a	4,939	3,675
Borrowings	7b	18	17
Provisions	7c	729	570
Total current liabilities		<u>5,686</u>	<u>4,262</u>
Non-current liabilities			
Borrowings	7b	–	18
Provisions	7c	2,443	1,278
Total non-current liabilities		<u>2,443</u>	<u>1,296</u>
TOTAL LIABILITIES		<u>8,129</u>	<u>5,558</u>
Net assets		<u>151,315</u>	<u>130,644</u>
EQUITY			
Accumulated surplus		37,260	34,379
Asset revaluation reserves	8	114,055	96,265
Total council equity		<u>151,315</u>	<u>130,644</u>
Total equity		<u>151,315</u>	<u>130,644</u>

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
2023				
Balance at the end of previous reporting period		34,379	96,265	130,644
Net surplus / (deficit) for year		2,881	–	2,881
Other comprehensive income				
Gain (loss) on revaluation of IPP&E	7a	–	17,790	17,790
Other comprehensive income		–	17,790	17,790
Total comprehensive income		2,881	17,790	20,671
Balance at the end of period		37,260	114,055	151,315
2022				
Balance at the end of previous reporting period		32,228	100,401	132,629
Net surplus / (deficit) for year		2,151	14	2,165
Other comprehensive income				
Gain (loss) on revaluation of IPP&E	7a	–	(4,150)	(4,150)
Other comprehensive income		–	(4,150)	(4,150)
Total comprehensive income		2,151	(4,136)	(1,985)
Balance at the end of period		34,379	96,265	130,644

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

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		5,789	5,536
Statutory charges		50	74
User charges		11,492	11,654
Grants, Subsidies and Contributions (operating purpose)		1,608	1,354
Investment receipts		962	142
Reimbursements		69	3
Other receipts		393	–
<u>Payments</u>			
Payments to employees		(4,711)	(4,971)
Payments for materials, contracts and other expenses		(9,051)	(9,099)
Finance payments		(1)	(3)
Net cash provided by (or used in) operating activities	10b	6,600	4,690
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		1,400	643
Grants utilised for capital purposes		60	–
Sale of replaced assets		86	51
Other investing activity receipts		–	3,200
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(717)	(1,314)
Expenditure on new/upgraded assets		(4,198)	(332)
Net cash provided (or used in) investing activities		(3,369)	2,248
Cash flows from financing activities			
<u>Payments</u>			
Repayment of lease liabilities		(16)	(18)
Repayment of bonds and deposits		–	(2)
Net cash provided by (or used in) financing activities		(16)	(20)
Net increase (decrease) in cash held		3,215	6,918
plus: cash & cash equivalents at beginning of period		25,000	18,082
Cash and cash equivalents held at end of period	10a	28,215	25,000
Additional information:			
Total cash, cash equivalents and investments		28,215	25,000

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Contents of the Notes accompanying the General Purpose Financial Statements

Note	Details	Page
1	Summary of Significant Accounting Policies	9
2	Income	15
3	Expenses	18
4	Asset disposal and fair value adjustments	19
5	Current assets	20
6	Infrastructure, Property, Plant & Equipment	21
7	Liabilities	25
8	Reserves	26
9	Assets subject to restrictions	26
10	Reconciliation to Statement of Cash Flows	27
11(a)	Functions	28
11(b)	Components of functions	29
12	Financial instruments	30
13	Capital expenditure and investment property commitments	34
14	Financial indicators	35
15	Uniform presentation of finances	38
16	Leases	39
17	Superannuation	40
18	Contingencies and assets/liabilities not recognised in the balance sheet	41
19	Events after the balance sheet date	41
20	Related party transactions	42

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 29 November 2023.

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).

1.4 Estimates and assumptions

Broad assumptions are made based on current and anticipated levels of local economic activity. The most significant individual factor in terms of such assumptions are the planned activities of BHP's Olympic Dam. Council therefore relies on its close working relationship with Olympic Dam. The information flow between the Indenture stakeholders (including State) forms a crucial base for Council's broad budget assumptions.

(2) The local government reporting entity

Municipal Council of Roxby Downs was established under the Roxby Downs (Indenture Ratification) Act 1982 and has its principal place of business at Richardson Place, Roxby Downs. 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.

As well as activities conducted in Council's own name, these consolidated financial statements include activities conducted under the names Roxby Power, Roxby Water and Roxby Link.

The Act prescribes requirements regarding the management of power and water assets, including for cost recovery from consumers (Refer Note 2 User Charges).

Power and Water assets owned by the Council are disclosed in Note 7 Infrastructure, Property, Plant and Equipment. Revaluation increments are separately disclosed in Note 9 Reserves.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(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 Council 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.

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below:

\$'000	Cash Payment Received	Annual Allocation	Difference
2021/22	\$543	\$293	\$250
2022/23	\$617	\$509	\$108

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 reported in Note 15 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

(4) Cash, cash equivalents and other financial instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(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.

(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.

6.2 Materiality

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

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Buildings - new construction/extensions ('000)	\$10
Road construction & reconstruction ('000)	\$10
All Other Assets ('000)	\$5

6.3 Subsequent recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

6.4 Depreciation of non-current assets

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

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

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

Plant, Furniture & Equipment

Office Equipment	4 to 10 years
Office Furniture	3 to 20 years
Fleet, Plant & Equipment	5 to 20 years

Building & Other Structures

Buildings – masonry	20 to 80 years
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Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

Buildings – other construction	50 to 100 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	5 to 10 years

Infrastructure

Sealed Roads – Surface	20 to 80 years
Sealed Roads – Structure	20 to 80 years
Unsealed Roads	20 to 50 years
Paving & Footpaths, Kerb & Gutter	50 to 90 years
Drains	40 to 70 years
Flood Control Structures	6 to 60 years
Reticulation Pipes – PVC	50 to 80 years
Reticulation Pipes – other	50 to 60 years
Pumps & Telemetry	15 to 25 years

6.5 Impairment

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

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

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

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Employee benefits

8.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rates for settlement periods for up to 10 years were sourced from Milliman G100 June Discount Rates.

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.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

8.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus 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 18.

(9) Provisions for reinstatement, restoration and rehabilitation

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

(10) Leases

Accounting policy applicable from 01 July 2019

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

10.1 Council as a lessee

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

i) Right-of-Use-Assets

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

Printers	1 to 5 years
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The right-of-use assets are also subject to impairment. Refer to the accounting policies above - Impairment of non-financial assets.

ii) Lease Liabilities

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

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

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(11) GST implications

In accordance with Interpretation 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.

(12) Comparative figures

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

(13) Disclaimer

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	4,967	4,746
Less: discretionary rebates, remissions and write-offs	(171)	(164)
Total general rates	4,796	4,582
Other rates (including service charges)		
Landscape levy	126	122
Waste collection	854	815
Total other rates (including service charges)	980	937
Other charges		
Penalties for late payment	15	10
Legal and other costs recovered	9	15
Total other charges	24	25
Total rates	5,800	5,544
(b) Statutory charges		
Development Act fees	13	21
Animal registration fees and fines	32	40
Parking fines / expiation fees	4	12
Total statutory charges	49	73
(c) User charges		
Roxby Link	1,619	1,434
Electricity	4,572	4,773
Water	2,566	2,649
Sewer	2,144	2,183
Other	3	-
Total user charges	10,904	11,039
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	962	142
Total investment income	962	142
(e) Reimbursements		
Insurance / Workcover	66	-
SA Arid Lands Landscape Board Collection Costs Reimbursement	3	3
Total reimbursements	69	3

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(f) Other income		
Sundry	25	14
Commission Income - Service SA	51	45
Total other income	76	59
 (g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	1,400	10
Total	1,400	10
Other grants, subsidies and contributions - capital	60	141
Total Other grants, subsidies and contributions - capital	60	141
Other grants, subsidies and contributions		
Other grants, subsidies and contributions	30	43
Untied - Financial Assistance Grant	647	575
Roads to Recovery	59	102
Library and communications	25	28
BHP & State Government Contributions	600	600
Total other grants, subsidies and contributions	1,361	1,348
Total grants, subsidies and contributions	2,821	1,499
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	710	544
State Government	1,624	654
Other	487	301
Total	2,821	1,499

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(h) Conditions over grants and contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	1,808	1,318
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Aus Sport Foundation Contributions Gender Diverse Changerooms	(110)	–
BHP Contribution Gender Diverse Changerooms	(76)	–
Office of Sport and Recreation Sports Precinct Grant	(499)	–
Subtotal	(685)	–
DHS - Makers Space Construction	300	–
Contributions Gender Diverse Changerooms	–	490
BHP Contribution Sports Precinct Lighting Project	150	–
BHP Contribution Pool Changeroom Upgrade	100	–
BHP Contribution Shade Project Pump Track	100	–
LRCI 3 Softfall Upgrade	184	–
Unexpended at the close of this reporting period	1,957	1,808
Net increase (decrease) in assets subject to conditions in the current reporting period	149	490
(i) Physical resources received free of charge		
Plant & Equipment	–	272
Total physical resources received free of charge	–	272

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		3,205	3,779
Employee leave expense		1,061	437
Superannuation - defined contribution plan contributions	17	388	348
Workers' compensation insurance		95	87
Other employee related costs		112	108
<u>Total operating employee costs</u>		<u>4,861</u>	<u>4,759</u>
Total number of employees (full time equivalent at end of reporting period)		51	53
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		47	41
- Other auditors		-	29
Bad and doubtful debts		-	128
<u>Subtotal - prescribed expenses</u>		<u>47</u>	<u>198</u>
(ii) Other materials, contracts and expenses			
Contractors		6,242	5,757
External Houses		53	59
Insurance		178	208
Legal expenses		87	30
Levies Paid to Government - SA Arid Lands Landscape Board		125	122
Purchase of Power		1,187	1,252
Purchase of Water		628	653
Sundry		151	152
Post Landfill Closure Expense		1,173	74
<u>Subtotal - Other material, contracts and expenses</u>		<u>9,824</u>	<u>8,307</u>
<u>Total materials, contracts and other expenses</u>		<u>9,871</u>	<u>8,505</u>

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	257	295
Infrastructure		
- Stormwater drainage	96	96
- Roads	439	516
- Footpaths	295	332
- Kerbing and Guttering	147	168
- Car Parks	18	13
- Parks and Gardens	239	258
- Power	803	808
- Water	248	247
- Sewerage	333	333
Right-of-use assets	17	17
Plant and equipment	101	134
Furniture and fittings	31	33
<u>Total depreciation, amortisation and impairment</u>	<u>3,024</u>	<u>3,250</u>

(d) Finance costs

Charges on Leases	1	1
Interest Expense - ATO	-	2
<u>Total finance costs</u>	<u>1</u>	<u>3</u>

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	86	51
Less: carrying amount of assets sold	(129)	-
<u>Net gain (loss) on disposal or revaluation of assets</u>	<u>(43)</u>	<u>51</u>

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	1,773	2,340
Deposits at call	26,442	22,660
<u>Total cash and cash equivalent assets</u>	<u>28,215</u>	<u>25,000</u>
 (b) Trade and other receivables		
Rates - general and other	193	182
Accrued revenues	322	120
Debtors - general	430	371
GST recoupment	165	187
Prepayments	33	8
Electricity Charges	1,042	859
Water & Sewer Charges	1,017	1,062
Subtotal	<u>3,202</u>	<u>2,789</u>
Less: provision for expected credit losses	(90)	(150)
<u>Total trade and other receivables</u>	<u>3,112</u>	<u>2,639</u>
 (c) Inventories		
Roxbylink	28	25
<u>Total inventories</u>	<u>28</u>	<u>25</u>

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

	Fair Value Level	as at 30/06/22				Asset movements during the reporting period								as at 30/06/23			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Physical Resources Received Free of Charge	Cost of Asset Disposals	Revaluation to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress		–	215	–	215	2,699	110	–	–	(68)	–	–	–	–	2,956	–	2,956
Land - community	2	1,360	–	–	1,360	–	–	–	–	–	–	–	–	1,360	–	–	1,360
Land - community	3	7,272	–	–	7,272	–	–	–	–	–	–	–	–	7,272	–	–	7,272
Buildings and other structures	2	1,849	440	(715)	1,574	–	–	–	(54)	–	–	–	–	1,849	438	(769)	1,518
Buildings and other structures	3	14,515	146	(7,822)	6,839	–	131	(50)	(203)	25	–	–	–	14,515	161	(7,934)	6,742
Infrastructure																	
- Stormwater drainage	3	6,622	34	(2,326)	4,330	–	32	(2)	(96)	–	–	1,943	9,726	–	(3,519)	6,207	
- Roads	3	22,206	297	(8,078)	14,425	–	153	(44)	(439)	–	–	–	22,206	299	(8,409)	14,096	
- Footpaths	3	15,994	271	(6,559)	9,706	–	86	(33)	(295)	–	–	–	15,994	270	(6,801)	9,463	
- Kerbing and Guttering	3	11,006	–	(3,474)	7,532	–	30	–	(147)	–	–	–	11,006	30	(3,621)	7,415	
- Car Parks	3	702	–	(317)	385	–	–	–	(18)	–	–	–	702	–	(335)	367	
- Parks and Gardens	3	6,356	441	(2,863)	3,934	1,344	–	–	(239)	30	–	984	9,754	–	(3,702)	6,052	
- Power	3	41,471	272	(19,979)	21,764	–	–	–	(803)	–	–	4,649	51,002	–	(25,392)	25,610	
- Water	3	18,940	34	(7,117)	11,857	–	–	–	(248)	–	–	4,108	25,045	–	(9,327)	15,718	
- Sewerage	3	22,070	263	(6,028)	16,305	–	16	–	(333)	–	–	6,106	30,222	–	(8,127)	22,095	
Right-of-use assets		86	–	(51)	35	–	–	–	(17)	–	–	–	86	–	(69)	17	
Plant and equipment		–	1,459	(649)	810	156	166	–	(101)	–	–	–	–	1,492	(461)	1,031	
Furniture and fittings		–	469	(274)	195	–	5	–	(31)	–	–	–	–	469	(299)	170	
Total infrastructure, property, plant and equipment		170,449	4,341	(66,252)	108,538	4,199	729	(129)	(3,024)	(13)	–	–	17,790	200,739	6,115	(78,765)	128,089
Comparatives		172,445	3,266	(61,691)	114,020	330	1,312	(71)	(3,250)	–	272	(71)	(4,150)	170,449	4,341	(66,252)	108,538

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 6. Infrastructure, Property, Plant & Equipment (continued)

Valuation of Infrastructure, Property, Plant & Equipment

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 7(a) for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Information on 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.

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.

There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Other information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to *AASB 1.D5* to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with *AASB 13 Fair Value Measurement*: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, current replacement cost is taken to be the fair value.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 6. Infrastructure, Property, Plant & Equipment (continued)

Highest and best use

The following non financial assets of Council are being utilised at other than their 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.

Land & Land Improvements

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.

Fair value level 2 and level 3 assets were last externally valued by Gayler Professional Engineering Pty Ltd as at 30 June 2020.

Buildings & Other Structures

Fair value level 2 Building assets were last externally valued by Gayler Professional Engineering Pty Ltd as at 30 June 2020. Fair value level 3 Building assets were last externally valued by Gayler Professional Engineering Pty Ltd as at 30 June 2020.

Infrastructure

Roads, Footpaths, Kerbing and Guttering, Car Parks

Road, Footpaths, Kerb and Guttering, Car Park assets within the classifications above were valued by Gayler Professional Engineering for 30 June 2022. The revaluation of this group of assets did not include revaluation of assets that were constructed during the period 1 July to 30 June 2022 as these were deemed to be in as new condition.

An assessment was conducted to determine if there has been any material movement between Councils' formal valuation intervals by Assetic Strategic Management Consultants as at 30 June 2023. As a result the Parks & Gardens, Stormwater and Power asset categories underwent a desktop indexation during the year.

Water

Water Infrastructure assets were valued by Gayler Professional Engineering Pty Ltd as at 30 June 2023. A condition assessment was not undertaken due the vast number of components, the age and condition profile of assets has been built up through, known or estimated, acquisition years with knowledge of component lives, replacement history, valuers experience and industry standards.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6. Infrastructure, Property, Plant & Equipment (continued)

Sewer

Sewer assets were valued by Gayler Professional Services for 30 June 2023. As with Water Infrastructure Assets a condition assessment was not undertake but valued through knowledge of component lives, replacement history, valuers experience and industry standards.

Plant & Equipment

These assets are recognised on cost basis.

Furniture & Fittings

These assets are recognised on cost basis.

Work in Progress

These assets are recognised on cost basis.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7. Liabilities

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables				
Goods and services	1,998	–	1,241	–
Grants and contributions - capital	1,997	–	1,824	–
Payments Received in Advance	297	–	–	–
Accrued expenses - employee entitlements	23	–	11	–
Accrued expenses - other	611	–	591	–
Deposits, retentions and bonds	13	–	8	–
<u>Total trade and other payables</u>	<u>4,939</u>	<u>–</u>	<u>3,675</u>	<u>–</u>

(b) Borrowings

Lease liabilities	18	–	17	18
<u>Total Borrowings</u>	<u>18</u>	<u>–</u>	<u>17</u>	<u>18</u>

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

(c) Provisions

Employee entitlements (including oncosts)	522	43	363	51
Future reinstatement / restoration, etc	207	2,400	207	1,227
<u>Total provisions</u>	<u>729</u>	<u>2,443</u>	<u>570</u>	<u>1,278</u>

Amounts included in trade and other payables that are not expected to be settled within 12 months of reporting date

Long service leave entitlement and provision for landfill restoration	470	2,443	303	1,278
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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8. Reserves

\$ '000	as at 30/06/22		Transfers	Impairments	as at 30/06/23	
	Opening Balance	Increments (Decrements)			Closing Balance	
Asset revaluation reserve						
Land - community	6,484	-	-	-	-	6,484
Buildings and other structures	803	-	-	-	-	803
Infrastructure						
- Stormwater drainage	5,448	1,943	-	-	-	7,391
- Roads	12,740	-	-	-	-	12,740
- Footpaths	10,080	-	-	-	-	10,080
- Kerbing and Guttering	8,244	-	-	-	-	8,244
- Car Parks	527	-	-	-	-	527
- Parks and Gardens	1,582	984	-	-	-	2,566
- Power	25,363	4,649	-	-	-	30,012
- Water	13,188	4,108	-	-	-	17,296
- Sewerage	11,806	6,106	-	-	-	17,912
Total asset revaluation reserve	96,265	17,790	-	-	-	114,055
Comparatives	100,401	(4,150)	14	-	-	96,265

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).

Note 9. Assets subject to restrictions

Council does not hold any assets subject to restrictions

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 10. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
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(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	5	28,215	25,000
Balances per Statement of Cash Flows		28,215	25,000

(b) Reconciliation of change in net assets to cash from operating activities

Net surplus/(deficit)		2,881	2,165
Non-cash items in income statements			
Depreciation, amortisation and impairment		3,024	3,250
Non-cash asset acquisitions		–	(272)
Grants for capital acquisitions treated as investing activity		(1,460)	(151)
Net (gain)/loss on disposals		43	(51)
		4,488	4,941
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(413)	(354)
Change in allowances for under-recovery of receivables		(60)	(112)
Net (increase)/decrease in inventories		(3)	(4)
Net (increase)/decrease in other assets		–	224
Net increase/(decrease) in trade and other payables		1,264	(51)
Net increase/(decrease) in unpaid employee benefits		151	(28)
Net increase/(decrease) in other provisions		1,173	74
Net cash provided by (or used in) operations		6,600	4,690

(c) Financing arrangements

Unrestricted access was available at balance date to the following lines of credit:

Bank overdrafts	500	500
Corporate credit cards	30	30
LGFA cash advance debenture facility	2,500	2,500

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 2023

Note 11(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 11(b).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Power	4,572	4,773	3,408	3,930	1,164	843	-	-	25,610	22,510
Water	4,710	4,832	4,147	3,014	563	1,818	-	-	37,813	29,224
Municipal	9,999	8,603	10,202	9,573	(203)	(970)	1,421	1,348	96,021	84,468
Total Functions/Activities	19,281	18,208	17,757	16,517	1,524	1,691	1,421	1,348	159,444	136,202

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11(b). Components of functions

The activities relating to Council functions are as follows:

Municipal

General operations, Council offices, rates, governance, participating in Local Government Associations, general grants.

Dog and cat control, Development Act, planning and building fees and charges, environmental health expenses, emergency services support.

Community Youth Centre operation and services, community development support, volunteer support, family support, festivals, community board activities, health, media, business support and tourism promotion.

Roads and transport, Parks and Gardens, off road tracks, stormwater, footpaths, streetscaping, skate park and public street lighting, landfill & recycling, maintenance and disposal fees, garbage collection and charges, environmental protection, litter control, vandalism.

Operations and maintenance of Roxby Link, swimming pool, tennis and netball courts, community ovals plus other support to sport and recreation groups.

Art Gallery, Visitor Information Centre, cinema, auditorium, Public Library, Cultural Centre administration, cafe, functions and kiosk.

Power

Retail and distribution of electricity, power purchases and electricity infrastructure maintenance.

Water

Retail and distribution of water, water purchases and water infrastructure maintenance.

Sewerage infrastructure and lagoons maintenance, treated waste water and sewerage service charges.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12. 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 with NAB are returning fixed interest rates of 4.01% and for LGFA deposits 4.9%. (2022: 0.1% and 2.31%). Short term deposits have an average maturity of 116 days and an average interest rate of 3.09% (2022: 90 days and 0.65%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of **0.75%** (2022: 0.48%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting policy:

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

Terms and conditions:

Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying amount:

Approximates fair value.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12. Financial instruments (continued)

Liabilities - creditors and accruals**Accounting policy:**

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

Terms and conditions:

Liabilities are normally settled on 30 day terms.

Carrying amount:

Approximates fair value.

Liabilities - leases**Accounting policy:**

Accounted for in accordance with AASB 16 as stated in Note 17.

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	28,516	–	–	28,516	28,516
Receivables	2,682	–	–	2,682	2,682
Total financial assets	31,198	–	–	31,198	31,198
Financial liabilities					
Payables	4,305	–	–	4,305	4,305
Current borrowings	18	–	–	18	18
Total financial liabilities	4,323	–	–	4,323	4,323
Total financial assets and liabilities	35,521	–	–	35,521	35,521
2022					
Financial assets					
Cash and cash equivalents	25,000	–	–	25,000	25,000
Receivables	2,397	–	–	2,397	2,474
Total financial assets	27,397	–	–	27,397	27,474
Financial liabilities					
Payables	1,241	–	–	1,241	3,084
Current borrowings	17	–	–	17	17
Non-Current Borrowings (Leases)	–	18	–	18	18
Total financial liabilities	1,258	18	–	1,276	3,119
Total financial assets and liabilities	28,655	18	–	28,673	30,593

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12. Financial instruments (continued)

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	2.20%	18	2.20%	35
		<u>18</u>		<u>35</u>

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 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.

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

Expected Credit Losses (ECLs)

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.

Electricity Debtors

	Balance						Credit Loss Rate	Expected Credit Loss	
	June 23	30 Days	60 Days	90 Days	120 Days	120+ Days			
0-30 days	59,404	10%		50%	80%	100%	100%	4%	2,376
30 to 60 days	6,523			50%	80%	100%	100%	40%	2,609
60 to 90 days	5,542				80%	100%	100%	80%	4,434
90 to 120 days	3,231					100%	100%	100%	3,231
120 plus days	<u>72,632</u>						100%	100%	<u>72,632</u>
Total	147,332								85,282
									58%

Water Debtors

	Balance						Credit Loss Rate	Expected Credit Loss	
	June 23	30 Days	60 Days	90 Days	120 Days	120+ Days			
0-30 days	16	0%		0%	0%	50%	100%	0%	-
30 to 60 days	15,968			0%	0%	50%	100%	0%	-
60 to 90 days	17,700				0%	50%	100%	0%	-
90 to 120 days	0					100%	100%	100%	-
120 plus days	<u>0</u>						100%	100%	<u>-</u>
Total	33,684								-
									0%

Council Debtors

	Balance						Credit Loss Rate	Expected Credit Loss	
	June 23	30 Days	60 Days	90 Days	120 Days	120+ Days			
0-30 days	410,000	10%		50%	80%	100%	100%	0%	-
30 to 60 days	15,396			50%	80%	100%	100%	0%	-
60 to 90 days	1,075				80%	100%	100%	80%	860
90 to 120 days	0					100%	100%	100%	-
120 plus days	<u>3,613</u>						100%	100%	<u>3,613</u>
Total	430,083								4,473
									1%

Rates Debtors

	Balance						Credit Loss Rate	Expected Credit Loss	
	June 23	30 Days	60 Days	90 Days	120 Days	120+ Days			
0-30 days	182,199	0%		30%	50%	50%	100%	0%	-
30 to 60 days	0			30%	50%	50%	100%	8%	-
60 to 90 days	0				50%	50%	100%	25%	-
90 to 120 days	0					100%	100%	100%	-
120 plus days	<u>0</u>						100%	100%	<u>-</u>
Total	182,199								-
									0%

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13. Capital expenditure and investment property commitments

\$ '000	2023	2022
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings (Sports Precinct)	4,087	–
Plant and equipment (Transformer and Water Pump)	98	–
Other (Playground Softfall and Fencing)	272	–
	<u>4,457</u>	<u>–</u>

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 14. Financial indicators

	Indicator 2023	Indicators 2022	Indicators 2021
Financial Indicators overview			
<i>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.</i>			
1. Operating Surplus Ratio			
Operating surplus	7.9%	10.0%	8.5%
Total operating income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
Adjusted Operating Surplus Ratio			
Operating surplus	8.4%	8.1%	8.3%
Total operating income			
2. Net Financial Liabilities Ratio			
Net financial liabilities	(120)%	(120)%	(105)%
Total operating income			
<i>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.</i>			
Adjustments to Ratios			
<i>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.</i>			
Adjusted Net Financial Liabilities Ratio			
Net financial liabilities	(122)%	(120)%	(105)%
Total operating income			
3. Asset Renewal Funding Ratio			
Asset renewals	52%	123%	67%
Infrastructure and Asset Management Plan required expenditure			
<i>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.</i>			

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 14. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio

<p>Ratio %</p> <p>2021 2022 2023</p>	<p>Purpose of operating surplus ratio</p> <p>This indicator is to determine the percentage the operating revenue varies from operating expenditure</p>	<p>Commentary on 2022/23 result</p>
		<p>2022/23 ratio 7.9%</p> <p>Council's Long Term Financial Plan objective is to generate a sustainable operating surplus ratio between -2% - 3%. In this range, each generation is paying for the assets and services that it consumes. A positive ratio shows the percentage of operating income available to fund new capital expenditure. This ratio is impacted by the receipt of prepaid grants that were anticipated to be received in 2023/24.</p>

Adjusted Operating Surplus Ratio

<p>Ratio %</p> <p>2021 2022 2023</p>	<p>Purpose of adjusted operating surplus ratio</p> <p>This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure</p>	<p>Commentary on 2022/23 result</p>
		<p>2022/23 ratio 8.4%</p> <p>The Adjusted Operating Surplus ratio includes the impact of General-Purpose grant expected in 2023/24 but was received in advance in June 2023.</p>

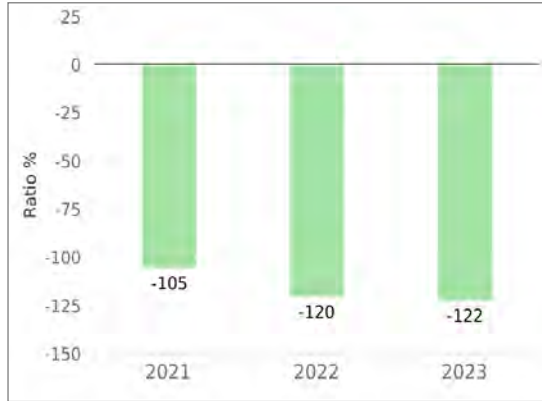
2. Net Financial Liabilities Ratio

<p>Ratio %</p> <p>2021 2022 2023</p>	<p>Purpose of net financial liabilities ratio</p> <p>This indicator shows the significance of the net amount owed to others, compared to operating revenue</p>	<p>Commentary on 2022/23 result</p>
		<p>2022/23 ratio (120)%</p> <p>Council has determined that a Net Financial Liabilities (NFL) ratio not to exceed 50% is an acceptable range. The result shows Council's ability to meet financial obligations, including employee leave provisions from operating revenue. Council's negative ratio is due to its healthy cash position and no debt.</p>

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 14. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio

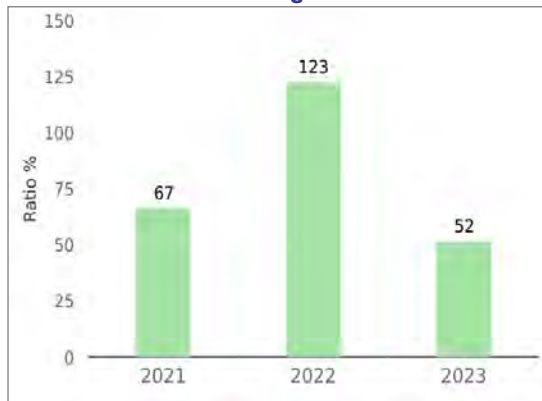
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2022/23 result

2022/23 ratio (122)%

The Adjusted Net Financial Liabilities ratio includes the effect of the general-purpose grant funding originally budgeted for 2023/24 that was received in June 2022.
The cash surplus has been invested in Term Deposits with the Local Government Finance Authority.

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

This indicator aims to determine if assets are being renewed and replaced in an optimal way

Commentary on 2022/23 result

2022/23 ratio 52%

Council has set a target of 90% to 110% on capital renewals as compared to the adopted Asset Management Plans (AMP) 100% requirement. Although the target in the LTFP and AMP is 100%, there is often an impact caused by timing of completion of renewal projects due to contractor delays or inclement weather conditions.

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Uniform presentation of finances

\$ '000	2023	2022
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income		
Rates	5,800	5,544
Statutory charges	49	73
User charges	10,904	11,039
Grants, subsidies and contributions - capital	60	141
Grants, subsidies and contributions - operating	1,361	1,348
Investment income	962	142
Reimbursements	69	3
Other income	76	59
Total Income	19,281	18,349
Expenses		
Employee costs	4,861	4,759
Materials, contracts and other expenses	9,871	8,505
Depreciation, amortisation and impairment	3,024	3,250
Finance costs	1	3
Total Expenses	17,757	16,517
Operating surplus / (deficit)	1,524	1,832
Timing adjustment for grant revenue	(108)	(250)
Adjusted Operating surplus / (deficit)	1,416	1,582
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(717)	(1,314)
Add back depreciation, amortisation and impairment	3,024	3,250
Add back proceeds from sale of replaced assets	86	51
	2,393	1,987
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(4,198)	(332)
Add back amounts received specifically for new and upgraded assets	1,400	10
	(2,798)	(322)
Annual net impact to financing activities (surplus/(deficit))	1,011	3,247

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 16. Leases

(i) Council as a lessee

Terms and conditions of leases

Plant and Equipment

Printer Lease - FujiXerox, 5 year term.

Notes

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

(a) Right of use assets

\$ '000	Printer Lease	Total
2023		
Opening balance	35	35
Depreciation charge	(17)	(17)
Balance at 30 June	18	18
2022		
Opening balance	52	52
Depreciation charge	(17)	(17)
Balance at 30 June	35	35

(b) Lease liabilities

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

\$ '000	2023	2022
Balance at 1 July	35	53
Accretion of interest	1	1
Payments	(18)	(18)
Balance at 30 June	18	36
Classified as:		
Current	18	18
Non-current	-	18

The maturity analysis of lease liabilities is included in Note 13.

The Group had total cash outflows for leases of \$18,300.

The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	17	17
Interest expense on lease liabilities	1	1
Total amount recognised in profit or loss	18	18

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Superannuation

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

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.50% in 2022/23; 10.00% in 2021/22). 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 2021/22) 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 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

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

Municipal Council of Roxby Downs

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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

At reporting date, Council controlled **39 km** of road reserves of average width **15 metres**.

2. Potential insurance losses

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

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

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

3. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of appeals against planning decisions made prior to reporting date.

Council previously reported a contractual dispute pertaining to the performance of its waste management contract. This has since been resolved to the extent that it is no longer relevant in the context of contingent liabilities.

Note 19. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2023, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 20. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Administrator, Chief Executive and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 6 persons were paid the following total compensation:

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	506	616
Post-employment benefits	70	70
Total	576	686

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

Related Parties and Key Management Services

The Department of Energy and Mining, pursuant to the authority given to it in the Roxby Downs (Indenture Ratification) Act 1982 has significant influence over Municipal Council of Roxby Downs.

During 2022/23 the State Government of South Australia paid \$300,000 (\$300,000 in 2021/22) to Council to assist in funding the provision of municipal services.

During 2022/23 the State Government of South Australia provided Key Management Services to Council. Council paid \$163,447 (\$160,723 in 2021/22) for these services during the year.

Other Disclosures

During the year BHP paid \$300,000 (\$300,000 in 2021/22) to Council to assist in funding the provision of municipal services.

Pursuant to the Roxby Downs (Indenture Ratification) Act 1982, BHP supplies electricity and water to Council as the distribution authority for which Council pays BHP. For properties within the township of Roxby Downs, BHP pays Council for water, sewerage, electricity and rates.

Bentleys SA Audit Partnership

Level 5
63 Pirie Street
Adelaide SA 5000

GPO Box 939
Adelaide SA 5001

ABN 43 877 091 903

T +61 8 8372 7900

F +61 8 8372 7999

admin@adel.bentleys.com.au
bentleys.com.au

INDEPENDENT AUDITOR'S REPORT TO THE ADMINISTRATOR OF THE MUNICIPAL COUNCIL OF ROXBY DOWNS

Opinion

We have audited the accompanying financial report of the Municipal Council of Roxby Downs, which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of the Municipal Council of Roxby Downs as of 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID FRANCIS
PARTNER

Dated at Adelaide this 23rd day of November 2023

Bentleys SA Audit Partnership

Level 5
63 Pirie Street
Adelaide SA 5000

GPO Box 939
Adelaide SA 5001

ABN 43 877 091 903

T +61 8 8372 7900

F +61 8 8372 7999

admin@adel.bentleys.com.au
bentleys.com.au

INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF THE MUNICIPAL COUNCIL OF ROXBY DOWNS

Opinion

We have audited the compliance of the Municipal Council of Roxby Downs (the Council) with the requirements of *Section 125 of the Local Government Act 1999* in relation to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2022 to 30 June 2023 are in accordance with legislative provisions.

In our opinion, the Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with legislative provisions for the period 1 July 2022 to 30 June 2023.

Limitation on Use

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

Limitations of Controls

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

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

Independence

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

The Council's Responsibility for the Internal Controls

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

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID FRANCIS
PARTNER

Dated at Adelaide this 23rd day of November 2023

Municipal Council of Roxby Downs

Financial Statements 2023

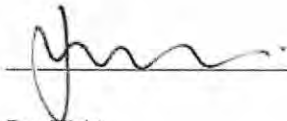
General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Municipal Council of Roxby Downs for the year ended 30 June 2023, the Council's Auditor, Bentleys 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*.



Roy Blight
Chief Executive



David Powell
Presiding Member, Audit Committee

Bentleys SA Audit Partnership

Level 5
63 Pirie Street
Adelaide SA 5000

GPO Box 939
Adelaide SA 5001

ABN 43 877 091 903

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admin@adel.bentleys.com.au
bentleys.com.au

Certification of Auditor Independence

I confirm that, for the audit of the financial statements of the Municipal Council of Roxby Downs for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants (*including Independence Standards*), Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

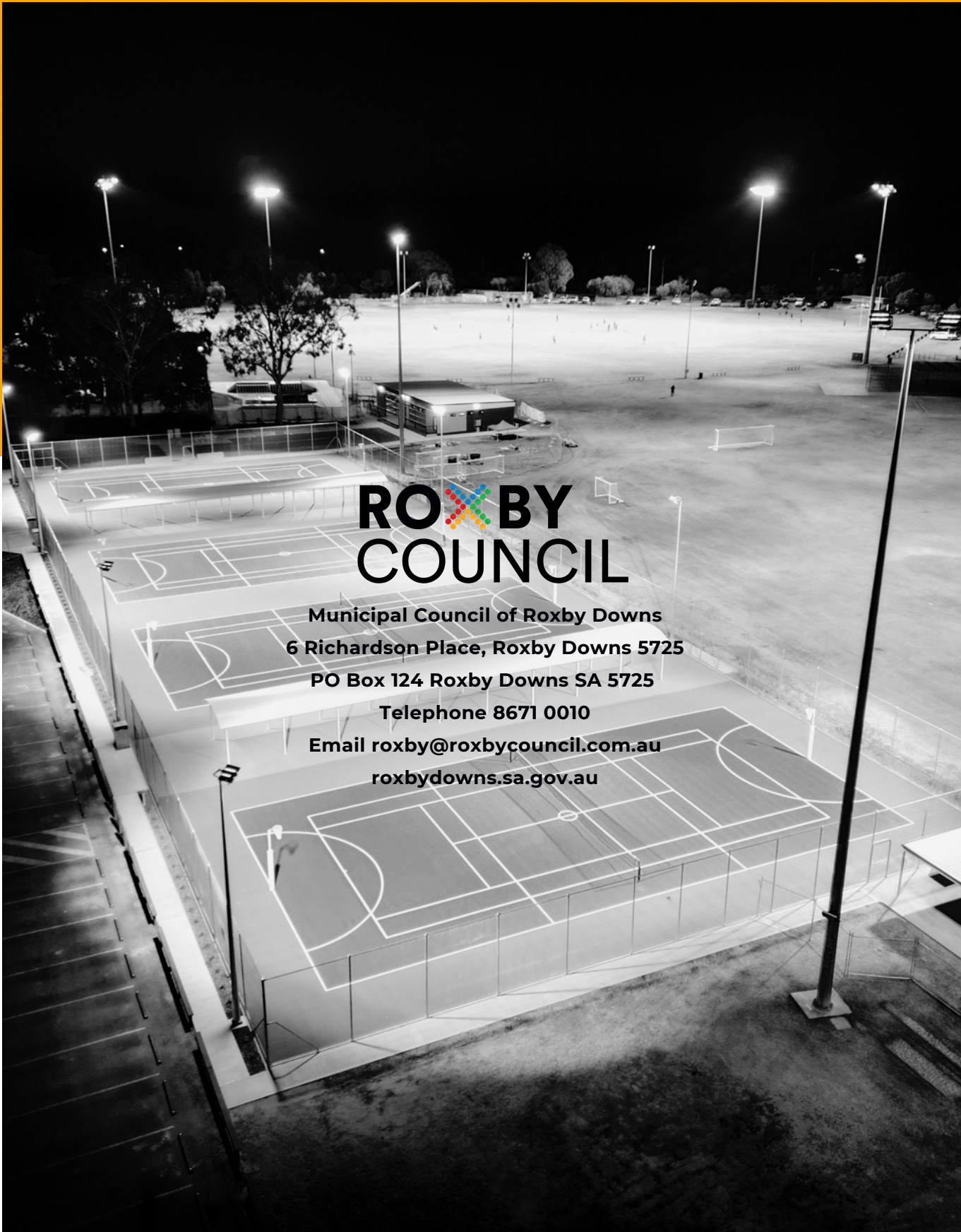
This statement is prepared in accordance with the requirements of Regulation 22 (5) Local Government (Financial Management) Regulations 2011.

Bentleys SA Audit Partnership



David Francis
Partner

Dated at Adelaide this 27th October 2023



ROBY COUNCIL

Municipal Council of Roxby Downs
6 Richardson Place, Roxby Downs 5725
PO Box 124 Roxby Downs SA 5725
Telephone 8671 0010
Email roxby@roxbycouncil.com.au
roxbydowns.sa.gov.au