

DISTRICT COUNCIL OF YANKALILLA

DRAFT **LONG-TERM FINANCIAL** **PLAN 2026-2036**

A Strategic Management Plan of the
District Council of Yankalilla

VISION 2030 | BELONGING. UNFOLDING POSSIBILITY.



JUNE 2026

Acknowledgement of Traditional Custodians

The District Council of Yankalilla respectfully acknowledges the Traditional Custodians of the land and waters of the District Council of Yankalilla. We pay our respects to their Elders, past and present. We honour their deep spiritual relationships with country reaching back thousands of years and recognise that their rich cultural heritage is indeed lived today. As we deepen our understanding of our Indigenous heritage we foster stronger relationships between Indigenous and non-Indigenous people.

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About this Plan

Long-Term Financial Plan 2026-27 - 2035-36

The *Local Government Act 1999* requires that Council develops and adopts a long-term financial plan for a period of at least 10 years. This document presents the District Council of Yankalilla Long-Term Financial Plan from 2026-27 to 2035-36.

A long-term financial plan outlines the financial framework for Council's proposed activities over the medium to long-term, supporting the achievement of its strategic objectives. While it is less detailed than the Annual Budget, it provides strategic direction and helps inform Council's future decisions based on projected revenue and expenditure.

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Contents

Overview	6	Financial Projections	27
Strategic Context	10	Key Assumptions	27
Vision, Priorities and Initiatives	11	Operating Revenue	27
Integration with Strategic Plans	12	Operating Expenditure	28
CEO's Statement on Financial Sustainability	14	Capital Expenditure	29
Key Influences & Challenges	16	Capital Revenue	29
External Influences	16	Statement of Financial Position (Balance Sheet)	29
Internal Influences	16	Key Financial Indicators	30
What has changed since the last adopted LTFP?	16	Overview	30
Risks	19	Operating Surplus Ratio	31
Opportunities	20	Net Financial Liabilities Ratio:	32
Exclusions	20	Asset Renewal Funding Ratio	33
Basis of Preparation	21	Borrowing to Income Ratio	34
Financial Strategies & Principles	22	LGFA Deed of Covenant (Special Conditions):	35
Strategic Approach & Principles	22	Risk Management	36
Revenue sources	23	Conclusion	37
Borrowing / debt – current & proposed	25		

APPENDIX A	38
ESCOSA Recommendations & Council Progress	
APPENDIX B	45
Key Assumptions for the Annual Budget, Mid-Term Budget & Long-Term Financial Plan	
APPENDIX C	47
Glossary of Terms	
APPENDIX D	50
Financial Statements	

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Overview

What is this document?

The District Council of Yankalilla's Long-Term Financial Plan (LTFP) 2026–36 provides a strategic financial roadmap for the next ten years, reflecting our ongoing commitment to sustainability, responsible financial management, and the well-being of our community. This plan translates Council's strategic objectives into financial terms, guiding decision-making, prioritisation, and resource allocation over the decade ahead.

While the LTFP looks ten years forward, it is reviewed and updated every year. This annual review ensures the plan remains relevant, responsive, and aligned with changing community needs, economic conditions, and emerging opportunities and challenges in which Council operates.

Purpose

The purpose of a LTFP is to guide the future direction of Council in a financially sustainable manner. The LTFP is designed as a 'high-level' summarised document focusing on the future planning of Council's financial operations, particularly in relation to key components such as rate increases, service levels to our community, asset replacement/ renewal and loan indebtedness.

Legislation

Section 122 (1) of the *Local Government Act 1999* (the Act) requires that Councils must develop and adopt Strategic Management Plans including the LTFP which is a moving document updated on a rolling basis over a ten-year term.

Local government reform

The creation of this LTFP document (previously the information was included in Council's Annual Business Plan & Budget and the supporting Council report) considers the recommendations from the Essential Services Commission of South Australia (ESCOSA) under the Local Government Advice Scheme established through the *Local Government*

Act 1999. A summary of the key recommendations addressed is detailed on the next page with more detail included the Appendix A.

In 2022, the District Council of Yankalilla was part of the first tranche of Councils in the State to be reviewed by ESCOSA. In February 2023, ESCOSA provided advice on the financial position of the Council, which outlined some challenges to achieving and maintaining financial sustainability. Council continues to take this advice seriously and is actively working to address the issues raised. We aim to ensure that our operations remain sustainable while continuing to provide the necessary and highly valued services for our community.

Council provides a full copy of ESCOSA's advice and an annual update on the progress against the 11 ESCOSA recommendations in the Annual Business Plan & Budget.

Significant progress has been made against the recommendations (as included in Appendix A) with all either completed, completed and ongoing or in progress as shown below:

INITIATIVES IN PROGRESS 3	INITIATIVES COMPLETED 3	INITIATIVES COMPLETED & ONGOING 5	INITIATIVES NOT STARTED 0
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- **Currently in progress with updated expected completion in 2026-27 (3 Recommendations)** - There were two recommendations regarding Asset Management Plans that are expected to be delivered via the Asset Management Road Map. The third initiative in progress involves Council's progression of the identification and reporting of cost savings through the Annual Budget and Long-Term Financial Plan, informed by the LGA Financial Sustainability Pilot Program (with outcomes expected in 2025-26) and the development of the three-year financial levers work program.
- **Completed (3 Recommendations)** - The transparency and consistency of borrowing assumptions and the estimated average annual change for all categories of general rates have been included in the Annual Business Plan & Budget and LTFP documents. A Review of the Basis of Rating was conducted and completed in 2025-26 with proposed changes adopted by Council.
- **Ongoing (5 Recommendations)** - Council has continued to review its rating assumptions, focus on constraining cost growth in materials, contracts and other, review rateable property growth forecasts and Council's rate capping strategy on an annual basis. The standalone LTFP was delivered in 2025-26 and will be a standard fixture of Council going forward.

Hierarchy of documents

The LTFP is a key component of Council's financial planning framework. It underpins our long-term financial sustainability while supporting the needs and expectations of our community and delivering on the priorities outlined in our Asset Management Plan Summary (at this time based on affordability and capacity to deliver).

Previous versions of Council's LTFP were incorporated into the Annual Business Plan & Budget including Long-Term Financial Plan document as adopted in June 2024 and prior years.

Previous version

The Council's previous standalone LTFP was adopted in June 2025 and subsequently reviewed and adopted as a document combined with the Annual Business Plan and Budget in previous financial years.

Roadmap

The LTFP establishes high-level financial parameters that guide the development and refinement of Council's budgeted plans, strategies and actions. It provides a framework to assess the mix, timing and affordability of future investments in services, infrastructure and asset renewal. The plan ensures that Council can continue to deliver sustainable and high-quality services, achieving value-for-money outcomes for our community.

Development of this version of the LTFP: This Long-Term Financial Plan (2026-36) has been developed based on a set of objectives and assumptions outlined in this document, in consultation with Council's Executive Leadership Team, Audit & Risk Committee, and Elected Members. 3 workshops were held with Elected Members to carefully consider a range of options and scenarios. A 4th workshop will be held to consider the feedback received from the community consultation.

Given the dynamic nature of financial planning, the LTFP is reviewed and updated annually alongside the Annual Business Plan & Budget. The financial projections provide an indication of Council's likely financial direction and capacity, rather than a definitive prediction of future financial performance.

The LTFP serves as a strategic guide, helping Council consider the long-term financial implications of decisions made today on the future sustainability of the district.

This iteration of the LTFP is also supported by the Asset Management Plan summary, developed concurrently, to ensure alignment between long-term financial planning and infrastructure priorities.

SERVICE LEVEL ASSUMPTIONS

The Long-Term Financial Plan recognises that, as the cost of delivering services continues to rise due to inflation and broader economic pressures, Council cannot continue to increase overall spending at the same rate. As a result, the plan assumes that some service levels will need to be reduced or adjusted over time to ensure the total cost of operating Council remains sustainable.

While the Long-Term Financial Plan assumes that overall service levels may need to be adjusted over time to respond to increasing costs, there are some key areas where this approach may differ:

- **Planned Investment:** Continued investment in the renewal and upgrade of key assets (including roads, bridges, stormwater, buildings and recreation) remains a priority. These investments, valued at approximately \$45 million over the life of the plan, are intended to maintain and improve service outcomes over time.
- **Community Needs and Expectations:** Service levels may be adjusted in response to changing community needs and expectations. Where changes in demand occur, Council will seek to manage these within existing financial parameters wherever possible. Any proposed changes will be considered by Council prior to implementation.
- **External Funding Opportunities:** Council will continue to actively pursue external funding opportunities. Grants remain an important source of revenue and, where secured, may enable the delivery of additional or enhanced services that would not otherwise be achievable within existing budget constraints.

FINANCIAL POSITION

Council was originally forecast to achieve its financial targets under the LGFA Deed by 2026–27, noting this was already one year later than the Deed requirement. However, the primary targets were achieved earlier than anticipated in 2024–25. While this represents a positive outcome, it does not indicate that Council's financial position is fully secure. Ongoing discipline is required to ensure that future plans and actual results continue to deliver operating surpluses.

Over the medium to long-term, Council is expected to be financially sustainable in accordance with the information contained within this Plan. It should be noted, however, that this is dependent on some key assumptions:

- **General Rate Revenue:** Overall rates revenue for 2026–27, as per the Statement of Comprehensive Income, has been decreased from the level in the previously adopted LTFP. A lower rate increase in 2026–27 of 7.7% (excluding growth) is proposed by Elected Members and this difference of 0.4% has been smoothed over the following 2 financial years.
- **Materials, Contracts and Other Efficiencies:** Despite reductions in some service levels compared to 2025–26, the 2026–27 budget continues to face significant cost pressures. While the overall Materials, Contracts & Other budget has remained relatively stable, this represents a real reduction in expenditure when considered against rising costs, including CPI increases and additional one-off pressures.

In effect, Council has absorbed these cost increases without proportionally increasing the budget, reflecting a sustained effort to drive efficiencies and prioritise spending in an effort to manage affordability for the community.
- **Financial Levers:** A detailed plan and timetable for the Financial Levers Program was presented to the Audit & Risk Committee in July 2025. Since that time, Council has progressed a range of initiatives focused on improving financial sustainability and strengthening long-term outcomes. These initiatives have been regularly considered with Elected Members through Quarterly Strategic Financial Sustainability Workshops, which have explored key levers including rates revenue, treasury management, grant funding, fees and charges, property and land review, asset management, service reviews, business process improvement and workforce planning.

At a high level, the program has delivered improved financial discipline through sustained cost containment, including constraining Materials, Contracts & Other expenditure despite inflationary pressures, alongside the introduction of mid-term financial planning and a more structured approach to service level review. Together, these actions have strengthened alignment between the Annual Business Plan and the Long-Term Financial Plan, supporting more consistent, sustainable decision-making and contributing to a more stable financial position.

Financial Levers		2025/26	2026/27	2027/28
Foundational Projects	Asset Mgt Plan Road Map	- Asset valuation & validation - Utilisation including service level review Capital planning (improvement) - Operational & Maintenance Cost Analysis - Asset Management Plans	- Asset valuation & validation - Operational & Maintenance Cost Analysis - Asset Management Plans	- Asset valuation & validation - Operational & Maintenance Cost Analysis - Asset Management Plans
	ERP Changeover Project	- Complete transition activities - Train Staff - Go Live	Continuous improvement	Continuous improvement
	Service Level Review	- Baseline register development - Service review framework establishment/initial reviews - Workforce analysis	- Continue and embed service reviews - Workforce Plan Development	- Continue and embed service reviews - Finalise workforce plan
Other Financial Levers		- Rating Review - Fees and Charges Review - Procurement & Contract Mgt - Future Grants Pathway - Strategic Property & Land Road Map - Treasury Management Review		

Changes further to Public Consultation – Any changes following consultation will be provided here in the FINAL version of this document

OPERATING BUDGET

- Any changes to be provided here

CAPITAL BUDGET

- Any changes to be provided here

FINANCIAL SUSTAINABILITY

Financial sustainability in local government ensures that each generation pays their way rather than any one generation living off their assets and leaving the responsibility for infrastructure/asset renewal to future generations.

Financial Statements - At a high level, the LTFP projects:

- Statement of Comprehensive Income** - Details the profit and loss account (operating surplus (deficit) and capital transactions);
- Statement of Financial Position (Balance Sheet)** - This presents the financial position of Council at a given date. It includes three main components: assets, liabilities and equity;
- Statement of Cashflows** - This shows the amount of cash and cash equivalents entering and leaving the Council;
- Uniform Presentation of Finances** - The annual net impact to financing activities (surplus/(deficit)) is a measure that takes account of both operating and capital activities for the financial year; and
- Statement of Changes in Equity** - This reflects the movement in equity reserves during the period, being the financial performance of the year plus any other comprehensive income gains.

Strategic Context

Our six strategic pillars are essential for translating our vision into reality.

1. OUR **COMMUNITY**

Our community is a connected network of distinct and character-filled communities.

2. OUR **ENVIRONMENT**

Our environment is a tapestry of living, thriving landscapes.

3. OUR **HERITAGE & CULTURE**

Our heritage and culture is deeply cherished and celebrated as the heart of our identity.

4. OUR **ECONOMY**

Our economy is diverse, producing low impact, quality goods, services and experiences.

5. OUR **INFRASTRUCTURE**

Our infrastructure is taking us places – physically, technologically, responsibly and sustainably.

6. OUR **LEADERSHIP**

Our leadership is visionary, inclusive and empowers our community to thrive.



Vision, Priorities and Initiatives

THE STRATEGIC COMMUNITY PLAN:

VISION 2030 (the Plan) is Council's guiding strategic document.

FUTURE VISION

The Plan describes what the Council and community want this place to be like in the future, whilst outlining the priorities and initiatives that will help us achieve our aspirations together with the community. It acknowledges the challenges and opportunities ahead and describes the expected targets and trends that will help the Council track its progress.

VISION 2030

The Fleurieu Coast is a place of belonging and unfolding possibility. Where old blends with new and inspiring things happen. Our Vision inspires progress towards the future aspiration for our district. Our 6 Strategic Pillars are essential for translating Our Vision into reality.

This iteration of the LTFP supports our strategic priorities and initiatives by ensuring the financial capacity to deliver essential services and infrastructure and is aligned with the latest version of Council's Strategic Community Plan.

LEGISLATIVE REQUIREMENT

It's a requirement under the *Local Government Act 1999*, for councils to review their Strategic Management Plan every four years to ensure it reflects current financial planning, infrastructure and asset management planning, business planning and aligns with broader regional and state strategies.

COMMUNITY ENGAGEMENT

A robust program of community engagement is vital to the review process to ensure their needs and their aspirations are well considered. Extensive engagement was a key element of the delivery of the updated Plan.

DEVELOPMENT

The DCY Strategic Community Plan: VISION 2030 was developed with the community in 2019 and endorsed as Council's long-term strategic plan in 2020. In late 2023 and throughout 2024 the Our DCY: Vision 2030 Project embarked on an extensive program of community and Elected Member engagement to support the review of the Plan and understand how the needs and aspirations of the community and Council have changed since 2020.

PHASED APPROACH

Each phase of community engagement has informed the updates and realignment of the Plan and helped us understand the challenges and opportunities for the years ahead towards the 2030 horizon.

COUNCIL REVIEW

At the January 2025 Council meeting the results of the Phase 3 of the Our DCY: VISION 2030 Project were presented and Council endorsed the final amendments to the 2025-2029 Realigned DCY Strategic Community Plan: VISION 2030 be prepared. Edits, amendments and updates were then discussed at the February 2025 Elected Member Information & Briefing Session prior to adoption at the March 2025 Council meeting.

Integration with Strategic Plans

Hierarchy of Documents - Brings together the key planning documents to ensure that the vision, goals and objectives set by Our DCY VISION 2030 are implemented in the Long-Term Financial Plan, Asset Management Plan Summary, Strategic Community Plan and Annual Business Plan.

This LTFP is a critical component of our strategic management framework, integrating with all other documents as shown below:

VISION 2030 STRATEGIC COMMUNITY VISION

Outlining our long-term vision, priorities and initiatives.

LONG-TERM FINANCIAL PLAN (10 YEARS)

The Long-Term Financial Plan shows the financial impact of the implementation of the Strategic Plan over the next 10 years and incorporates key assumptions from the Strategic Plan and Asset Management Plan. The LTFP will be reviewed by Council on an annual basis.

ASSET MANAGEMENT PLAN SUMMARY

For this iteration of the LTFP this document has been developed that will provide an overview of Asset Management Strategy (as per the current version of the Asset Management Plan Road Map) and a ten year forward capital works program for all asset classes.

MID-TERM FINANCIAL PLAN

A three-year budget, referred to as the Mid-Term Budget, is being developed with comprehensive consideration and involvement of the Elected Members in a commitment to working together on a longer-term commitment to achieving financial sustainability. This encompasses 2025-26 plus two additional years, spanning the period 2025-2028

ANNUAL BUSINESS PLAN & BUDGET

Providing yearly actionable plans and financial allocations. The 2026-27 budget was developed using a zero-based budgeting methodology.

Regular review and engagement with the community	Strategic Community Plan VISION 2030	Sets a 10-year vision and identifies key activities of the council over a four-year horizon.	10 year Horizon
	Strategic Infrastructure & Asset Plan	Incorporates the strategic direction of Council into asset management, aligning capital works with strategy.	
	Long-Term Financial Plan	Incorporates the strategic direction of Council into long-term financial assumptions, aligning forecast expenditure with strategy.	
	Township Plans	Collaborative planning with our communities to identify localised needs, challenges and opportunities.	4 year Focus
	Asset Management Plans	Outlines the asset maintenance and upgrade priorities identified for our focus over the four-year outlook.	
	Mid-Term Financial Plan	Considers the strategic direction of Council and forecasts priorities and initiatives to be budgeted for.	
	Strategic Plan Review	Mid-cycle review and re-alignment of the Strategic Community Plan.	2 year Review
	Annual Business Plan & Budget	Setting out Council's priorities and financial commitments for the year.	1 year Planning, Monitoring & Reporting
	Annual Report	Summary of activities and achievements for the year.	
	6 Monthly Workplan Reports	Includes our annual activities, priorities, projects and budget.	
	Quarterly Strategic (w/shop) Reports	Regular review of strategic direction and budgeting.	

IMAGE – Full page spread of the cover of the 4 strategic documents

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CEO's Statement on Financial Sustainability

I am pleased to present our updated Long-Term Financial Plan (LTFP) 2026–36, a strategic document that underpins Council's commitment to financial sustainability, responsible financial management, and the long-term delivery of services that our community wants, needs, and values. Over the past three years, Council has worked diligently to strengthen its financial position, implementing disciplined budgeting and cost containment measures while continuing to invest in the assets and services that matter most to our district.

FINANCIAL SUSTAINABILITY

Maintaining financial sustainability is an ongoing challenge across the Local Government sector and remains a paramount focus for all Councils. Our community depends on it. This LTFP demonstrates Council's commitment to prudent financial management, ensuring we can meet both current and future community needs without compromising our financial health. In an environment of rising costs, including inflationary pressures and one-off expenditure, Council has constrained spending in key areas, including Materials, Contracts & Other, absorbing cost increases without proportionally increasing the budget. By carefully balancing revenue and expenditure alongside robust asset management, we aim to provide sustainable and equitable services across the district while helping manage affordability for the community.

KEY OBJECTIVE

The primary objective of preparing a comprehensive and informed LTFP is to enable Council to maintain financial sustainability over the medium to long term while achieving the objectives outlined in Council's suite of strategic management plans, including the recently updated Vision 2030 Strategic Community Plan. This long-term perspective helps Council remain financially viable while continuing to deliver on community expectations.

SERVICE LEVELS

Council is committed to managing projected services, service levels, and infrastructure requirements to adequately provide for the needs of the district. While some service levels may be adjusted over time in response to

rising costs and economic pressures, a financially sustainable Council is one that delivers essential services efficiently while planning for future demand.

INVESTING IN OUR FUTURE

Council will be investing in key projects that will build the foundations for our shared future. These projects focus on the following:

- **Asset Management Plans** - The Asset Management Roadmap is Council's guiding framework for implementing robust Asset Management Plans. Developed in 2025–26, the roadmap is now fully operational and helping Council stay on track with the significant task of reviewing all assets, their condition, service levels, and the costs associated with renewal and replacement.

In the coming years, Council will need to make important decisions about infrastructure to balance maintenance and renewal at a level that is affordable for our community. This may result in reduced service levels, and we are beginning to prepare the community for this outcome. While our assets remain a prized community resource, maintaining them at current levels is a major factor in Council's ongoing financial sustainability challenge.
- **ERP Changeover Project** -The implementation of the new enterprise resource planning (ERP) system is back on the top of this list following a previous pause and reconsideration of its implementation plan. The new ERP will provide better financial and asset reporting, modernise procurement and project management, and support consistency, greater transparency and community confidence in Council operations.
- **Service Level Review** – In a commitment to ensure long-term sustainability, Council will move into round 2 of a strategic review of service levels and workforce needs in key areas of the organisation. Taking the findings from round 1, this work will look to target efficiencies in targeted areas ensuring 'bang for buck' in key areas.

These forward-focused initiatives, alongside continued financial discipline and proactive cost management, strengthen Council's internal capability and help ensure that we remain adaptable, efficient, and well-prepared to meet the future needs of our district.

PURPOSE OF THE LONG-TERM FINANCIAL PLAN

Our LTFP serves multiple critical functions:

- **Guiding Tool** - It provides a framework for informed decision-making regarding financial sustainability and service delivery.
- **Annual Business Plan (ABP) Integration** - It informs the Annual Business Plan and Budget processes by taking a multi-year perspective on income and expenditure.
- **Financial Capacity & Sustainability** - It determines the organisation's financial capacity to maintain service levels and infrastructure investment.
- **Legislative Compliance** - It ensures compliance with statutory requirements under the *Local Government Act 1999* and the expectations and guidelines of the Essential Services Commission of South Australia (ESCOSA).

FUNDING STRATEGY

To fund major investment in community assets over previous years, the LTFP has necessarily applied debt as a means to achieve intergenerational equity. This approach ensures that the cost of building and renewing assets is shared fairly across both current and future ratepayers, aligning contributions with the benefits received. Council, by following the path set out in the LTFP will continue to responsibly manage debt to support ongoing infrastructure investment while maintaining long-term financial sustainability.

OUR FINANCIAL SUSTAINABILITY

Council evaluates financial sustainability using three Key Financial Indicators (KFIs) as outlined in the Treasury Management Policy. These indicators demonstrate that Council is achieving its financial sustainability objectives:

Operating Surplus Ratio - The ratio remains positive over the 10-year period, with a 10 year average of 2.1%, achieving a surplus from FY 2027-28 onwards.

Net Financial Liabilities Ratio – The 10 year average is 34%, achieving a level below 100% throughout the life of the plan, demonstrating a responsible level of debt and financial flexibility.

Asset Renewal Funding Ratio - The ratio remains at 100% over the 10-year period, with available renewal funding fully expended annually. This will be realigned with updated Asset Management Plans once adopted to ensure expenditure timing reflects planned needs.

These key financial indicators are evaluated in detail within this document and collectively demonstrate that Council is forecast to achieve financial sustainability within the parameters and assumptions of this Plan. It is important to acknowledge that a council of this size, asset base, and rating capacity cannot reasonably predict or absorb all external economic or environmental anomalies, and these factors present inherent risks that Council must continue to monitor and manage.

Financial sustainability is the foundation of Council's ability to serve our community effectively. Cost control and operational efficiencies have been a focus of my tenure, and this will continue. Through responsible financial planning, ongoing cost management and a focus on intergenerational equity, we remain committed to delivering essential services and infrastructure that meet the needs of our diverse community. This LTFP reflects our strategic approach to maintaining financial health, ensuring a sustainable future for the District Council of Yankalilla.

Nathan Cunningham
Chief Executive Officer
District Council of Yankalilla

Key Influences & Challenges

This Long-Term Financial Plan provides valuable insights to support Council's future decision-making. However, like any long-term plan or forecast, its accuracy is influenced by a range of factors. These variables and risks can be broadly categorised into three key areas:

External Influences

- **Economic Conditions:** Inflation rates, interest rates and economic growth affecting revenue and expenditure.
- **Legislative Changes:** State and federal policies impacting local government operations.
- **Environmental Factors:** Climate change and natural disasters influencing infrastructure and service delivery.

Internal Influences

- **Asset Renewal Requirements:** Ensuring infrastructure (roads, bridges, stormwater, buildings and recreation) remains safe and functional.
- **Service Level Expectations:** Balancing community demands with available resources.
- **Workforce Planning:** Attracting and retaining skilled staff in a regional location to deliver services effectively.

What has changed since the last adopted LTFP?

The 2025–2035 adopted Long-Term Financial Plan (LTFP) marked a shift in approach, with the LTFP separated from the Annual Business Plan & Budget and presented as a standalone strategic document. The detailed assumptions underpinning that plan were documented within that standalone LTFP.

In preparing the 2026–2036 LTFP, those assumptions have been reviewed and updated to reflect the latest available information, emerging trends, and Council's evolving strategic and financial context. This includes consideration of updated economic conditions, cost pressures, and organisational priorities.

BASE YEAR

The LTFP has been updated to include the adopted Budget Review 2 position for the current financial year 2025-26 and the flow on impact to the draft 2026-27 Budget.

GENERAL RATES

Rate revenue in 2026-27 is lower than previously forecast. The previously adopted LTFP forecast a Total Rates Revenue increase for 2026-27 of 8.2% (excluding growth), however it now forecasts an increase of 7.7% (excluding growth).

INTEREST RATES

Interest rates have been updated to reflect actual interest rate for credit foncier loans (fixed principal and interest) and forecast rates for variable loans, all held with the Local Government Finance Authority (LGFA) (as detailed in the Appendix B).

INFLATION FORECAST

Forecast CPI assumptions have been updated based on the latest Reserve Bank of Australia (RBA) Statement on the Monetary Policy February 2026 forecast long range inflation between 2-3%p.a. (as detailed in Appendix B).

ANNUAL INDEXATION OF ASSET VALUES

Aligned with Council's adopted Asset Accounting Policy asset classes that are revalued have been indexed annually.

Indexation of asset valuations is applied annually to smooth the financial impact of changes in asset values over time, reducing the likelihood of significant spikes in depreciation expense in any single year. This approach provides greater consistency and predictability in financial planning. However, it does not fully shield Council from increases, particularly in formal revaluation years where comprehensive reassessments of asset condition and replacement costs can result in step changes in asset values and associated depreciation.

GENERAL RATES

During 2025-26 Council conducted a Review of the Basis of Rating. The changes proposed by this review were supported by Council at the March 2026 Council meeting as Council resolved that the changes would provide a balance between community expectations and the capacity required to deliver this LTFP (refer to key assumptions). The proposed changes have been included in the Annual Business Plan & Budget for 2026-27 and the full term of the LTFP.

STRATEGIC COMMUNITY PLAN

This iteration of the LTFP is aligned with the 2025-2030 DCY Strategic Community Plan: VISION 2030 as adopted by Council in March 2025.

DEBT STRUCTURE

The plan is aligned with work undertaken in consultation with the Local Government Finance Authority (LGFA in 2025-26) and is expected to impact future years of the plan.

OUTSOURCING

The financial impact of outsourcing of the management of the Normanville Jetty Holiday Park and Rapid Bay Campground in March 2025 was included in the previously adopted and this version of the LTFP (whilst this is expected to materially improve the overall operating result, both operating revenue and expenditure has reduced).

ENTERPRISE RESOURCE PLANNING (ERP) CHANGEOVER PROJECT

To improve how Council serves our community, Council continues the project to move from its current ERP system to a more modern cloud-based platform. This upgrade aims to improve customer service and better manage everything from rates and records to planning applications and customer requests. An investment of \$220K p.a. for new/upgrade capital was previously included for the first 5 years of LTFP. It is now included for the first 4 years of this 2026-2036 LTFP.

2026 LOCAL GOVERNMENT ELECTION

More accurate provisions have been made in the budget to cover the costs associated with the 2026 Local Government Election. These costs are levied on Council by the Electoral Commission of South Australia, and the exact cost has now been advised by ECSA.

KEY FINANCIAL INDICATORS

Targets have been incorporated in this version of the LTFP as adopted in Council's Treasury Management Policy:

- **Operating Surplus Ratio % Target** - to achieve an operating surplus ratio of between 0-5% on average over the life of the LTFP. This will ensure that Council is able to fund depreciation/capital works for new/renewal and financing costs.
- **Net Financial Liabilities Ratio % Target** - to achieve a Net Financial Liabilities Ratio of less than 100% average over the life of the LTFP.
- **Asset Renewal Funding Ratio % Target** - to achieve an asset renewals funding ratio of 100% throughout the duration of the LTFP. It should be noted that the Asset Management Plan is based upon affordability at this stage rather than replacement based on asset conditions and useful life, pending the delivery of the Asset Management Planning Roadmap.

Targets as laid out in the Local Government Financing Authority (LGFA) Deed of Covenant have also been included in this document as follows that require Council to achieve the following by 2025-26 with planned achievement of all targets by 2026-27:

- » Operating Surplus Ratio >0%;
- » Net Financial Liabilities Ratio less than 100%; and
- » Asset Renewal Ratios, which align with forecasts set out in the Long-Term Financial Plan.
If any of the targets are not achieved, this will mean that other assumptions will need to be changed to ensure that the targets set by the LTFP are achieved.

- **The Asset Management Plan Summary** - has been created and issued for public consultation at the same time as this document. This is aligned with the LTFP which allows Council to factor in the new and ongoing costs associated with renewals required to maintain our asset base at the required standard and investment in new assets (please note that the estimates in this document have been indexed, however, in the Asset Management Summary they have not).

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Risks

The LTFP is updated annually and needs to have regard to relevant risk, opportunities and mitigation strategies. During the development of this LTFP we have identified the following that at this stage have not been incorporated in the numbers:

- **State/Federal Government** - Local Government reforms and funding/cost shifting (e.g. Financial Assistance Grants timing and amount of advance payments).
- **Climate Change Impact** - The future impact on the way in which Council operates will need to be considered.
- **Grant Revenue** - Whilst grant revenue may fund additional capital works, additional maintenance/renewal expenditure/depreciation will be incurred as a result.
- **Procurement Market Conditions** - Current market conditions have either increased costs, or resulted in less availability of contractors which will also impact on Council's capacity to deliver.
- **Asset Renewal Backlog** - The Asset Renewal Funding Ratio over the last 4 years has highlighted that Council has not been able to deliver the capital renewal projects as laid out in previous Asset Management Plans. The financial impact of addressing the backlog is at this stage unknown pending the delivery of the Asset Management Plan Roadmap.
- **Unplanned Infrastructure Failure** - This should be mitigated by routine condition assessments (generated as part of the Asset Management Plan Roadmap).
- **Interest Rates** - Whilst this version of the LTFP includes a debt structure including credit foncier of \$4.0M, Council's flexible debt and refinancing of the credit foncier loan after 2 years will be impacted by market interest rates deviations from the forecast that would put pressure on the LTFP.
- **Efficiency Targets in 2025-26 and 2026-27** - Efficiency targets were set for both 2025-26 and 2026-27. While the 2025-26 target is expected to be achieved, the current economic climate and ongoing geopolitical disruptions impacting the sector mean the 2026-27 target will require a reduction in the level and/or range of services delivered.
- **Depreciation** - Council's depreciation expense presents a risk as it is currently based on existing assumptions that are being reassessed through updated condition audits and asset valuations. As new Asset Management Plans are developed, these inputs may materially change depreciation levels, impacting future financial outcomes and sustainability projections.

Opportunities

The following potential opportunities have also been identified as part of the Financial Levers Program that will be investigated for incorporation in future iterations of the Long-Term Financial Plan:

- **Efficiencies** - Efficiencies will continue to be investigated in operating expenditure as a result of a review of Council's service levels (as expected from the LGA Financial Sustainability Pilot Program and the Service Level Review project conducted in 2025-26. Funding for a future service review is provided for in the 2026-27 budget.
- **Commercial Partnerships/Grant Funding** - Seek greater contributions from others to fund current activities/additional projects (noting that this should not require additional Council contributions). Noting that attracting further grant revenue will improve ratios if used to fund works already in LTFP.
- **Borrowings** - In line with our Treasury Management Policy the intent is to have an optimal structure that ensures that the net interest costs associated with borrowing and investing are reasonably likely to be minimised on average over the longer term.
- **Grant Revenue** - Attracting further grant revenue will improve ratios if used to fund works already in the LTFP. However, it should be noted that revenue needs to wholly fund projects or services as Council will not be in a position to match funding.

Exclusions

The following potential significant investment/items are excluded from this version of the LTFP:

- **LGA Financial Sustainability Pilot Program** – Council has committed to an ongoing Service Review program, with an allocation of \$20K per annum over the next three years to support the delivery of targeted reviews. This builds on the initial work undertaken through the LGA and LGFA Financial Sustainability Pilot project, which established a structured and prioritised approach to reviewing Council services through a dedicated Service Review Working Group.

- The Long-Term Financial Plan does not include explicit operating expenditure reductions attributable to individual service reviews at this stage. As such, the forecast expenditure position reflects current known costs without assuming additional savings. However, the achievement of the projected operating expenditure levels is dependent on the successful delivery of these reviews. The efficiencies identified through this program will be required to offset emerging cost pressures and maintain alignment with Council's long-term financial capacity.
- **Asset Management Planning** - Council recognises that effective asset management is essential to ensure Council's long-term sustainability and service delivery of Council Infrastructure. In 2025-26, Administration developed an Asset Management Plan Road Map that provides a structured approach to improving Council's Asset Management Planning (AMP), addressing key challenges and ensuring alignment with legislative requirements and financial planning. This will continue to be the guiding document to support delivery of a Strategic Infrastructure and Asset Plan and a suite of individual Asset Management Plans in the coming years.
- **Asset Revaluations** - Council is currently undertaking a detailed analysis of recently updated asset condition audit data alongside valuation data to better understand the true state and replacement cost of its asset base. This work is critical to ensuring that Asset Management Plans are based on reliable, evidence-driven information, enabling more accurate forecasting of renewal and upgrade requirements over the long term.

As this analysis progresses, it is expected to have a direct impact on both the timing and quantum of capital expenditure identified in Asset Management Plans, as well as on depreciation forecasts within the Long-Term Financial Plan. Changes to asset condition ratings and valuations may result in adjustments to useful lives and replacement costs, which in turn influence annual depreciation expense. Until this work is finalised, there remains a level of uncertainty in forward projections, which will be refined as more robust data becomes available.

Basis of Preparation

FUNDING REQUIREMENTS

The Long-Term Financial Plan (LTFP) integrates the funding requirements from the District Council of Yankalilla's Asset Management Plans and other strategic documents, providing a comprehensive perspective to ensure sustainable operations over the next decade. This approach enables Council to manage service levels, asset funding and revenue decisions effectively and equitably, aligning with its financial strategy and key performance indicators.

Key Financial Principles - In developing the LTFP, Council establishes key financial principles that forecast financial performance and position over a 10-year horizon. The LTFP incorporates various statutory and discretionary reports and assumptions, adhering to the *Local Government Act 1999* requirements. Given the dynamic nature of economic factors, an annual review of the LTFP allows Council to adjust financial principles in response to external influences, changes in service levels or project plans.

ENGAGEMENT

This process involves active participation from the Council, the Audit & Risk Committee and the community.

GUIDANCE

The financial projections within the LTFP offer insight into Council's future direction and financial capacity, serving as a guide for upcoming actions and opportunities. This proactive approach encourages Council to assess the long-term impacts of current decisions on future sustainability.

SUPPORTING DEVELOPMENT

For this LTFP, the 2026-27 Budget serves as the first year and foundation for future years.

MID-TERM (3-year) FINANCIAL PLAN

The Mid-Term Financial Plan preparation process was designed to enable Elected Members to inherit one financial year of budget, collaboratively develop the second year, and plan for a further three years. This approach creates a repeating cycle where future cohorts of Elected Members inherit one year of budget and then work through the 1+3 development and commitment process.

With the delivery of the first Mid-Term Financial Plan in January 2026, the 2025–26 budget served as the Foundation Year, while 2026–27 and 2027–28 formed the remaining two years of the initial Mid-Term Budget. This approach allows the November 2026 cohort of Elected Members to inherit the remainder of the 2026–27 budget, confirm the 2027–28, and then work within the Long-Term Financial Plan to develop and commit to the next three years and beyond.

The remaining 8 financial years (2028–2036) are projected based on this foundational data, ensuring continuity, transparency, and a clear connection between short-term budgeting and long-term financial planning.

FOCUS ON CONSTRAINING COST GROWTH WHERE POSSIBLE

As outlined in the ESCOSA recommendations, Employee Costs and Materials, Contracts and Other have been developed from a zero base each year within the confines of the forecasted ranges.

CAPITAL EXPENDITURE

The forward capital works program has been developed in line with existing but aging Asset Management Plans with the following principles:

- **Year 1** - Zero based, bottom up, detailed budgeting.
- **Years 2 & 3** - Set capacity ranges and re-confirm New and Renewal Capital expenditure in line with Asset Management Plans.

Year			Financial Year		
1	Foundation year budget 2025-26	Mid-Term Budget	Long-Term Financial Plan (rolling)	2025-26	NOV 2026 Council Election
2	ABP & Budget 2026-27	(3 yrs)		2026-27	
3	ABP & Budget 2027-28			2027-28	
4	ABP & Budget 2028-29	Mid-Term Budget		2028-29	NOV 2030 Council Election
5	ABP & Budget 2029-30	(3 yrs)		2029-30	
6	ABP & Budget 2030-31			2030-31	
7	ABP & Budget 2031-32			2031-32	NOV 2034 Council Election
8	ABP & Budget 2032-33	Mid-Term Budget		2032-33	
9	ABP & Budget 2033-34	(3 yrs)		2033-34	
10	ABP & Budget 2034-35			2034-35	NOV 2038 Council Election
11	ABP & Budget 2035-36			2035-36	
12	ABP & Budget 2036-37	Mid-Term Budget		2036-37	
13	ABP & Budget 2037-38	(3 yrs)		2037-38	NOV 2038 Council Election
14	ABP & Budget 2038-39			2038-39	
15	ABP & Budget 2039-40			2039-40	

Financial Strategies & Principles

Finance Strategy

STRATEGIC APPROACH

The District Council of Yankalilla takes a strategic approach to financial planning, considering the current and projected economic landscape, Council's financial position and both internal and external impacts on the organisation. This approach ensures:

- **Alignment** - with Council's VISION 2030 long-term strategic priorities for the district.
- **Financial sustainability** - over the 10-year planning horizon.
- **Equity** - Equitable distribution of financial responsibility across generations (intergenerational equity).
- **Responsiveness** - to the evolving needs and expectations of Our Community.
- **Delivery** - of services that are effective, efficient and appropriately targeted.
- **Rating** - Responsible and sustainable rating decisions.

Financial Resilience - This strategic approach underpins Council's commitment to maintaining financial resilience while supporting our community, service delivery and infrastructure investment.

PRINCIPLES

The LTFP has been constructed considering the following principles:

- **Sustainability:** Ensuring that planned expenditures do not exceed projected revenues.
- **Equity:** Fair distribution of resources and services across the community.

- **Efficiency:** Optimal use of resources to achieve desired outcomes.
- **Transparency:** Clear and open communication of financial decisions and performance.

Funding Principles

OVERVIEW

Council generates revenue and funds this plan from several sources to provide services, infrastructure and benefits to Our Community and ensure the economic, social and environmental sustainability of the region.

Funding is generated from revenue and borrowings aligned with relevant policies, plans and objectives to ensure a balanced approach in generating public value to the community. A summary of the funding that supports this LTFP is shown in the Uniform Presentation of Finances included in the Appendix D.

Council's financial strategy prioritises the use of rates and other operating income to fund ongoing services and operational projects. The outsourcing of the management of the Normanville Jetty Holiday Park and Rapid Bay Campground in March 2025 created an increased level of security.

REVENUE

Over the 10-year period, Council projects total operating revenue of approximately \$242M, with an estimated \$41M allocated to capital investment. A detailed breakdown of income and expenditure sources is provided in the key LTFP financial statements.

Rates - The District Council of Yankalilla anticipates that approximately 82% of its revenue will be derived from rates.

Statutory Charges - legislated charges that support environmental, development and public health including:

- Planning and development fees;
- Public health and support services;
- Parking fines and expiations and
- Animal management (including dog registration).

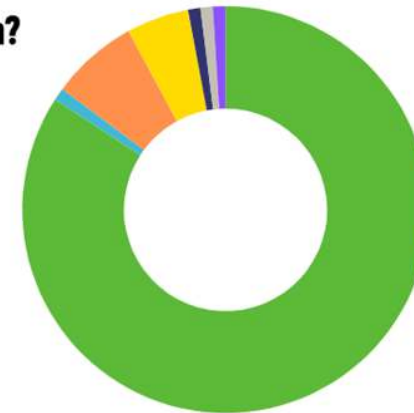
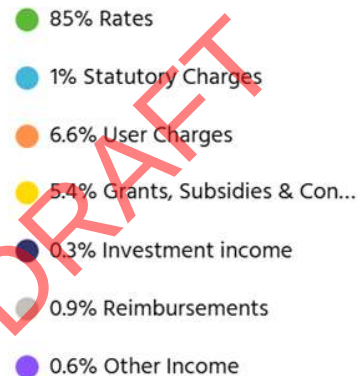
User Charges - Fees and charges associated with the provision of specific services to the community/businesses are recognised as 'User Charges' including:

- Cemetery/crematoria fees;
- CHSP Contributions;
- Normanville Jetty Holiday Park and Rapid Bay Campground (It should be noted that the outsourcing of the management of the Normanville Jetty Holiday Park and Rapid Bay Campground in March 2025 has greatly reduced this revenue line however, there will be no impact on the operating result because there is an equivalent expenditure reduction).

Grants, Subsidies and Contributions - External funds are obtained from other levels of government or other bodies that contribute to either Council's cost of operations or support capital projects over the life of the LTFP. Grants are an important source of revenue to Council, it enables Council to deliver greater value for the same contribution. The key grants included in this LTFP are as follows:

10 year Revenue

Where does the money come from?



- **Financial Assistance Grant** is a form of funding provided by the Australian Government to local government Councils to support their operations and community services. It is intended to help councils meet the costs of providing local infrastructure, services and programs, ensuring the effective delivery of essential services to their communities. The grant is supplied in two main components:
 - » **General Purpose Grants:** These are untied funds, meaning Council can allocate them according to their priorities, offering flexibility in how the money is used; and
 - » **Local Roads Grants:** These are specifically allocated for road-related projects, including construction and maintenance of local roads.
- **Roads to Recovery** is an Australian Government initiative designed to support local government Councils with funding for the maintenance and upgrade of local road infrastructure. The program provides targeted financial assistance to Councils, particularly those with responsibility for managing roads that are critical to local communities and the economy. The funding is distributed through an allocation formula based on factors like population size, the condition of local road infrastructure, and the road network's economic importance. The funding is allocated in five year periods.

Other Income - Includes reimbursements, Visitor Information Services and sundry income.

BORROWINGS

Council's Debt - A key source of funding for this version of the LTFP is borrowings. The borrowings structure is made up of the following:

Credit Foncier Loans - These are fixed term loans with varying terms that have been used to support the development of key assets (for previous loans). It should be noted that particular care has been taken in establishing the terms of individual loans to ensure that at the end of the LTFP the required flexibility is available.

- **Cash Advance Debentures (CADs)** - These are flexible, variable rate loans where funds are drawn down and paid back as required.
- **Debt Structure** - The mix between fixed and variable debt has been considered throughout this version of the LTFP to ensure that required flexibility and capacity is available to Council.
- **Total Borrowings** - The level of total borrowings for each year has been included in the Key Financial Ratios section of this document.

Role of Borrowings - Debt is strategically utilised to support new capital projects and major infrastructure investments. An exception to this approach occurs when grants are received after a project is completed and debt is used to temporarily cash flow a project.

Council remains committed to financial sustainability, ensuring that revenue and expenditure decisions support the delivery of essential services and infrastructure projects for Our Community.

LGFA Loan Agreement - Is detailed on page 35.

DEBT STRUCTURE/STRATEGY

Debt structure assumptions i.e. the mix of borrowings between fixed debt and flexible debt and the term of the loans used to fund Council's activities have been considered in the context of the adopted Treasury Management Policy.

CURRENT DEBT STRUCTURE

Individual Loans - Details of the individual loans/debt capacity in terms of the expiry date and interest rate at the end of June 2026 are as follows (aligned with Council and Audit & Risk Committee reporting):

Loan No.	Name	Expiry date	Interest Rate
Credit Foncier Loans (Fixed interest rate)			
88	Renewal Works Roads	16/04/2027	6.10%
90	Yankalilla Bowling Club Inc	15/12/2026	4.30%
93	Various Projects	16/05/2032	4.75%
102	Various Projects	15/07/2028	4.55%
Cash Advance Debenture (Variable interest rate)			
95	Cash Advance Debenture	15/06/2028	5.60%
100	Cash Advance Debenture	15/07/2026	5.60%
101	Cash Advance Debenture (short term)	15/07/2026	5.60%

PROPOSED DEBT STRUCTURE

Given historic interest rate rises and uncertainty of future rates, a review of the debt structure was conducted in 2025-26 as part of the Financial Levers Program. A transfer of \$4M of variable interest borrowings was transferred to a fixed interest rate loan with a three-year balloon repayment structure, providing greater certainty in interest costs while maintaining flexibility.

The loan associated with the Yankalilla Bowling Club Inc reaches maturity and will be fully paid off in December 2026.

Further treasury management is planned for 2026-27 as Council looks to reduce its current debt capacity (i.e. current debt drawn down and available CAD capacity) by not renewing one of the Cash Advance Debentures.

The proposed debt structure now assumes the following:

- **Reduced number of Credit Foncier Loans** – Following the maturity of loan number 90, the full amount of the fixed interest rate loan will be paid off in December 2026 and the facility will be closed.
- **Renewal of CAD Facilities** – Of the 2 CADs (100 and 101) that are due expire in July 2026, only one is proposed for renewal (approach as discussed with the LGFA) and will have a new Loan Number provided (currently identified as TBA).

Loan No.	Name	Expiry date	Interest Rate
Credit Foncier Loans (Fixed interest rate)			
88	Renewal Works Roads	16/04/2027	6.10%
93	Various Projects	16/05/2032	4.75%
102	Various Projects	15/07/2028	4.55%
Cash Advance Debenture (Variable interest rate)			
95	Cash Advance Debenture	15/06/2028	5.60%
TBA	Cash Advance Debenture	15/07/2027	5.60%

Financial Projections

Key Assumptions

To ensure the District Council of Yankalilla's Long-Term Financial Plan remains relevant, it incorporates the latest available economic data and forecasts. Each year, a review is undertaken to assess whether the underlying assumptions and parameters are still valid, taking into account current economic conditions and future expectations.

Developing key assumptions is a critical step in the preparation of the Annual Budget and LTFP. The key assumptions used for developing the Draft 2026-27 Annual Budget and LTFP are provided in the table below.

The Plan considers key economic indicators and drivers such as:

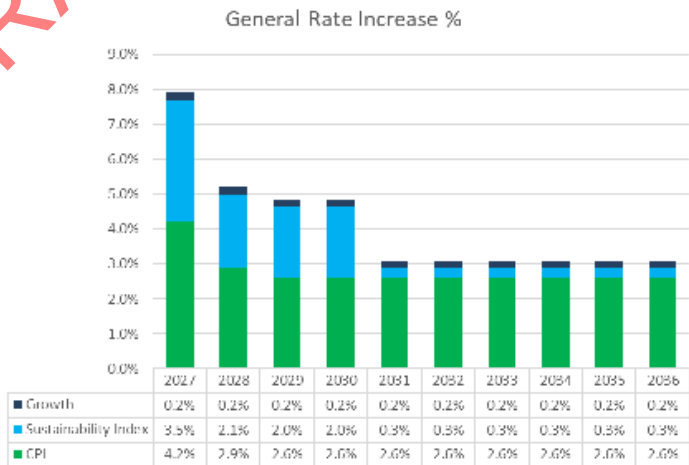
Revenue Growth: Projected at approximately 3% on average annually, considering rate increases and limited population growth.

Operating Expenditure: Anticipated to rise by 3% on average per year, accounting for inflation and service enhancements.

Capital Works: Planned investments totaling \$41M over the next ten years, focusing mainly on asset renewals.

Operating Revenue

- **General Rates** - Revenue has been indexed by 7.7% and 5.0% (excluding growth) over the first two years of the LTFP, CPI plus 2.1% in 2027-28 and CPI plus 2% in 2028-29-2029-30 and CPI plus 0.3% from 2031 onwards to ensure financial sustainability for the remaining years of the LTFP.
- **Population/Assessment Growth** - The Greater Adelaide Regional Plan (GARP) is the regional plan for the Greater Adelaide region, as per section 5(2) of the *Planning, Development & Infrastructure Act 2016*. The region incorporates the District Council of Yankalilla. This plan supports the assumption that the District will not experience growth beyond the minor adjustments previously experienced. Therefore, it has been assumed that growth will remain at approximately 0.2%.



- **Council Operations User Charges** - CPI increases have been applied over the remaining 10 years aligned with the user pays principle for the majority of user charges.
- **Grant Funding (Recurrent)** - Such as the Financial Assistance Grants (FA Grants) and Roads to Recovery (RTR) have been assumed to be received within the year they are paid. In particular for Financial Assistance Grants it has been assumed that 100% of the year's allocation will be paid in the current year (from FY 2027 onwards). Special Local Roads Program funding is not included in the LTFP as it is not guaranteed income. It will be included via Budget Reviews if Council continues to be successful in receiving this funding.
- **Indexation** - Has been applied to other grant revenue based on CPI where appropriate. It should be noted that there are some significant grants where no indexation has been applied historically.

Operating Expenditure

- **Employee Costs** - Standard increases are aligned with Council's enterprise agreement for the initial years of the LTFP, with anticipated increases thereafter. Superannuation costs have been assumed in line with the *Superannuation Guarantee (Administration) Act 1992* i.e. 12%.
- **FTEs** - The number of FTEs is planned and therefore expected to be constant over the life of the LTFP with no overall FTE growth.
- **Materials, Contracts & Other Expenditure** - Recurring expenditure has been indexed in line with forecast CPI increases over the period of the plan. Material non-recurring expenditure has also been incorporated including ESCOSA SMP review costs of \$12K per annum over 4 years and \$52K in 2030-31, and \$59K in 2034-25 (should the program continue for the next 10 years). Election costs of \$60K in 2026-27, \$68K in 2030-31 and \$74K in 2034-25. It should also be noted that each year is expected to include condition assessment/asset revaluation costs for a major asset class.
- **Finance Costs** - Have been modelled to factor in the projected debt Council forecasts to hold in each year of the plan, and the forecast interest rate to be charged by the Local Government Finance Authority. In this plan the interest rate used has been modelled based on actual rates provided by the LGFA for credit foncier (fixed interest) loans and forecast rates (5.75%) have been applied for Convertible Cash Advance Debentures (variable interest loans).
- **Council Subsidiaries** - Council contributes to the operation of the Fleurieu Regional Waste Authority (FRWA), a subsidiary of four constituent Councils. The annual contribution for 2026-27 has been included in the 2026-27 Annual Budget and 2026-36 LTFP at the amount advised by FRWA and adopted by Council.

Capital Expenditure

- **Asset Renewal** - Provision has been made to support Council in meeting forecast renewal requirements, informed by Council's draft Asset Management Plan Summary and previous Asset Management Plans. The suite of Asset Management Plans are currently being refined as updated condition audit and valuation data is analysed.

Renewal, maintenance and depreciation associated with new and upgraded assets have been incorporated to support sustainable funding over time; however, these assumptions will continue to be adjusted as more reliable asset data becomes available.

Indexation has been applied in line with forecast CPI increases across the life of the plan to smooth the financial impact of asset cost escalation (noting that the Asset Management Summary is presented in unindexed terms). While this approach improves year-on-year stability, it does not eliminate the potential for step changes in renewal requirements and depreciation, particularly as updated valuation and condition information is incorporated.

- **New Capital/Upgrade** - Has been included in the plan and is based on Council's draft Asset Management Plan Summary. Indexation applied is in line with forecast LGPI Capital increases over the period of the plan (noting that the forecast in the Asset Management Summary is unindexed). It should also be noted that the forward capital works program includes the capital costs associated with the ERP Changeover project that are expected to be incurred from 2025-26 to 2029-30 (\$220K p.a.).
- **Future Development** - Recognising the importance of sound asset management, in March 2025, Council developed an Asset Management Plan (AMP) Road Map to provide a structured approach to improving Council's Asset Management Planning. The AMP Road Map identifies current and future states, addresses key challenges including the age and reliability of condition assessments

and valuations, and ensures alignment with legislative requirements and financial planning. Additionally, an Asset Management Plan Summary has been developed to ensure that the Asset Management Plans and LTFP are aligned as per section 122 of the *Local Government Act 1999*.

Capital Revenue

- **Grants** - At this stage no future capital grants have been assumed.

Statement of Financial Position (Balance Sheet)

- **Assets** - such as trade and other receivables, inventories and equity accounted investments have all been modelled based on historical averages, with no significant variances expected over the period of the plan.
- **Infrastructure, Property, Plant and Equipment** - are modelled based on the cumulative effect of depreciation, capital expenditure, asset disposals and adjustments made to maintain valuations at fair value. It should be noted that from FY 2026 onwards, indexation has been applied to assets that are revalued annually.
- **Liabilities** - such as trade and other payables and provisions, have been modelled based on historical averages of Council, with no significant variances expected over the period of the plan.
- **Borrowings** - Provide an alternative source of funding to enable Council to achieve its objectives. Borrowing requirements have been modelled based on the cumulative effect of operating deficits/ surpluses, capital expenditure and revenue. The debt structure and allocation between fixed (credit foncier) and flexible (CADs) was developed in consultation with Elected Members, the LGFA and the Audit & Risk Committee

Key Financial Indicators

Overview

LOCAL GOVERNMENT SECTOR PERFORMANCE

The following Key Financial Indicators are deemed by the Local Government Sector to be the best indicators for determining financial sustainability:

- Operating surplus / (deficit) ratio;
- Net financial liabilities ratio; and
- Asset Renewal Funding ratio.

LEGISLATIVE REQUIREMENT

These indicators are also a requirement of Council's annual financial reporting in accordance with Local Government legislation and regulations.

Section 122 of the *Local Government Act 1999* states that Councils should assess:

"...The sustainability of the Council's financial performance and position, and... The extent of levels of services that will be required to be provided by the council to achieve its objectives and to the extent to which any infrastructure will need to be maintained, replaced or developed by the Council..."

TREASURY MANAGEMENT POLICY

The following graphs and accompanying commentary are set against targets included in the adopted "Treasury Management Policy" as shown below:

4.1.4. Council ensures long term financial sustainability using key financial indicators in its LTFP aligned with the Local Government Financial Management Regulations 2011 that require that a Council use three specific financial indicators. Council has the following targets:

- **Operating Surplus Ratio** - To achieve a positive operating surplus ratio on average over the life of the LTFP of between 0% and 5% (noting that the FSIP suggested target range is to achieve, on average over time, an operating surplus ratio of between 0% and 10% of total operating income);
- **Net Financial Liabilities Ratio** - Achieve a target of less than 100% of total operating revenue on average over the life of the LTFP (noting that the FSIP suggested range is between 0% and 100% of total operating income); and
- **Asset Renewal Funding Ratio** - Maintain an asset renewal funding ratio of greater than or equal to 100% of the Infrastructure and Asset Management Plan (noting that the FSIP suggested range is between 80% and 120% with a rolling average of 100% of the level proposed in the Infrastructure and Asset Management Plan).

Operating Surplus Ratio

WHAT IS THE PURPOSE OF THIS RATIO?

This financial indicator is useful in determining if current ratepayers are paying enough to cover products and services provided in each period.

HOW IS THIS RATIO CALCULATED?

Operating surplus before capital revenues as a percentage of total operating revenue.

WHAT IS THE TARGET?

The target is to achieve a positive operating surplus ratio on average over the life of the LTFP of between 0% and 5% (aligned with Council's Treasury Management Policy).

RESULT:

Council expects to return to a surplus ratio in FY 2028, delivering a positive ratio for 9 years of the LTFP. The average ratio over the life of the LTFP is 2.1%. It should be noted that the surplus is required initially in future years for the repayment of debt.



Net Financial Liabilities Ratio:

WHAT IS THE PURPOSE OF THIS RATIO?

This financial indicator is useful in determining the level of indebtedness that Council has in comparison to its operating revenue.

HOW IS THIS RATIO CALCULATED?

Net financial liabilities as a percentage of total operating revenue.

WHAT IS THE TARGET?

The target is to achieve a target of less than 100% of total operating revenue on average over the life of the LTFP (aligned with Council's Treasury Management Policy).

RESULT:

Council expects to continue to achieve its target of less than 100% Net Financial Liabilities Ratio throughout the life of the 10 year plan. The plan forecasts, an average ratio of 34% over the forward 10 years and a peak ratio of 66% in FY 2027.



Asset Renewal Funding Ratio

WHAT IS THE PURPOSE OF THIS RATIO?

This financial indicator is useful in determining if Council is maintaining all of its assets. This is best demonstrated by comparing total Capital Renewal expenditure planned against Asset Management Plan requirements.

HOW IS THIS RATIO CALCULATED?

Capital expenditure on renewal or replacement of existing assets as a percentage of asset management plan allocations.

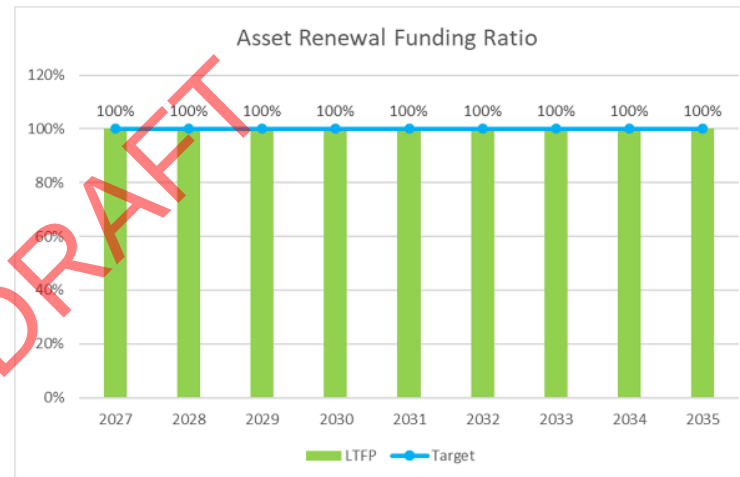
WHAT IS THE TARGET?

The target is to maintain an asset renewal funding ratio of greater than or equal to 100% of the Infrastructure and Asset Management Plan (aligned with Council's Treasury Management Policy).

It should also be noted that legislation (The Act Section 122) states that capital expenditure included the LTFP must be aligned with Council's Asset Management Plan.

RESULT:

Council will achieve over the period of the plan the required expenditure that is set out in the current but aging Asset Management Plans. Renewal expenditure for the future 10 years is expected to align the new Asset Management Plans with Council's affordability and phasing of this expenditure will be updated in future versions of the LTFP.



Borrowing to Income Ratio

WHAT IS THE PURPOSE OF THIS RATIO?

This is a way to measure Council's ability to make loan repayments comfortably without putting the organisation in financial hardship.

HOW IS THIS RATIO CALCULATED?

Total borrowings including CAD divided by total operating revenue.

WHAT IS THE PROPOSED TARGET?

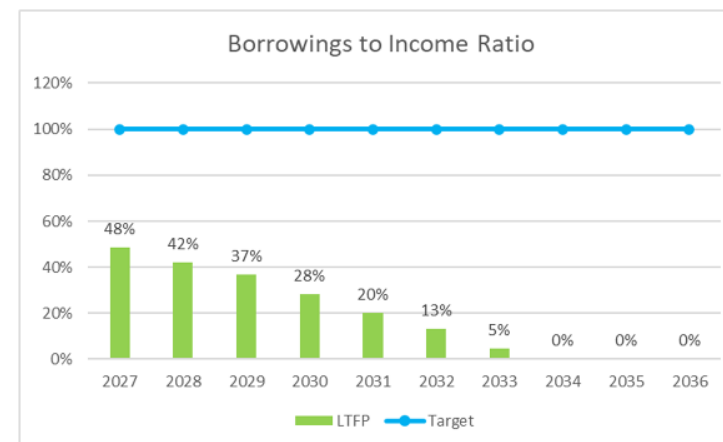
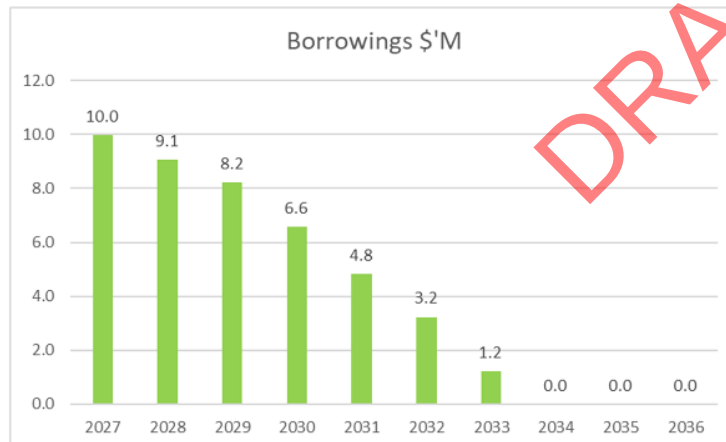
Council will maintain a target of less than 100%.

RESULT:

As debt is repaid through rates revenue, it is important that Council carefully manages both the level of borrowing and the pace of repayment. Accordingly, a long-term approach has been adopted, with a focus on debt structure and reducing debt from a peak of \$10.0M in FY2027 to a debt-free position by FY2034.

For all years of the LTFP the borrowing to income ratio is lower than the 100% target.

Debt structure assumptions i.e. the mix of borrowings between fixed debt and flexible debt and the term of the loans used to fund Council's activities have been considered in the context of the adopted Treasury Management Policy.



LGFA Deed of Covenant (Special Conditions):

The targets set and LTFP performance have also considered the terms of the special conditions of the Cash Advance Debenture (CAD) loans 95, 100 and 101 with the LGFA (Local Government Finance Authority) accepted by Council.

Special Conditions

2.1 Prior to the end of the financial year ending 30 June 2026, the Corporation must have achieved:

2.1.1 an Operating Surplus Ratio >0%;

2.1.2 Net Financial Liabilities Ratio less than 100%; and

2.1.3 Asset Renewal Ratios which align with forecasts set out in the Long-Term Financial Plan.

2.2 Unless with the prior written consent of LGFA, the Corporation must not undertake any capital projects or increase the costs of operations through new or enhanced services other than as set out in the Long-Term Financial Plan.

2.3 The Corporation must provide to LGFA:

2.3.1 an annual report;

2.3.2 an updated Long-Term Financial Plan;

2.3.3 actual versus budgeted costs in connection with the FY2023-2032 LTFP; and

2.3.4 any other financial documentation which LGFA requests, in a form approved by LGFA and containing information required by LGFA as and when requested and, as soon as practicable following the end of each financial year.

Additional Ratio - The borrowing to income ratio has been incorporated in the LTFP as an additional measure of financial sustainability.

Risk Management

Identifying and mitigating financial risks is crucial. This includes regular reviews of economic conditions, legislative changes and internal performance to adjust strategies proactively.

REGULAR REVIEW AND UPDATING

Council mitigates risk by regularly reviewing and updating the LTFP. This practice allows for adaption to changing economic conditions, legislative changes and other unforeseen factors. Council minimises the inherent risks associated with long-term financial planning through regular reviews and updates of its LTFP.

ASSUMPTION SETTING

Council applies key principles and underlying assumptions to each year of the plan, determining financial projections over a ten-year period. This approach helps inform decision-making regarding future outlays on operations, asset renewal and new infrastructure projects.

INTEGRATION WITH ASSET MANAGEMENT

Council continues to strengthen the alignment between financial planning and asset management; however, this remains an area of risk while Asset Management Plans are being updated and underlying condition and valuation data is refined. Until this work is complete, there is a risk that renewal requirements and associated funding needs (including depreciation) may be understated or misstated, potentially leading to unplanned financial pressures.

Council integrates its Long-Term Financial Plan with its Strategic Plan and Asset Management Plans to guide future actions and support financial sustainability. As improved asset data becomes available, further adjustments to both capital expenditure forecasts and depreciation are likely, which may impact Council's financial position and long-term sustainability outcomes.

MONITORING FINANCIAL PERFORMANCE

Continuous monitoring of financial performance and position enables Council to identify trends and potential risks early. Council monitors the financial performance through the preparation and receipt of regular financial reports and via the expertise of its Audit & Risk Committee.

STAKEHOLDER ENGAGEMENT

Engaging with our community and stakeholders during the development and review of LTFPs helps identify potential risks and ensures that the plans align with community expectations. Council supplies the LTFP to the Community for consultation during the development of its Annual Business Plan & Budget.

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Conclusion

The District Council of Yankalilla's Long-Term Financial Plan 2026–27 – 2036 outlines our commitment to responsible financial management, with the goal of sustainably meeting the evolving needs of our community.



APPENDIX A

ESCOSA Recommendations & Council Advice



APPENDIX A - ESCOSA Recommendations and Council progress

ESCOSA RECOMMENDATION		DISTRICT COUNCIL OF YANKALILLA PROGRESS SINCE 2023
Budgeting considerations	1. Provide greater clarity in its long-term financial plan (and as necessary, its annual business plan and budget) concerning the annual inflation assumptions feeding into its projected revenue (including rates) and expenses as distinct from 'real' impacts.	The 'Long-Term Financial Plan & Sustainability' section in the 2023-24 Annual Business Plan & Budget identified that the financial model assumes the Reserve Bank of Australia's (RBA) inflation measure of Consumer Price Index (CPI) at the end of June each year. A table of inflationary assumptions is also supplied. This information continues to be supplied ongoing. A standalone Long-Term Financial Plan has been developed in 2025. The standalone LTFP has been updated to reflect new information resulting from the 2026-27 Annual Business Plan & Budget and updated assumptions on the 2026-36 period.
	2. Continue to review its inflation assumptions in its forward projections from 2023-24, given the potential for higher short-term inflation outcomes, followed by a return to long-term averages.	A full review of inflation assumptions was conducted in preparation of the 2023-24 Annual Budget and the 2023-33 Long-Term Financial Plan. In 2023-24 the RBA's June forecasts were used for the 3 years 2023-2026. The 2024-25 Annual Budget preparation provided a further opportunity to review inflation assumptions and adjust where necessary. In 2024- 25 the RBA's June forecasts were used for the 3 years 2024-2027. Inflation assumptions were again revised in the 2025-26 budget, following the RBA's release of the Statement on Monetary Policy – February 2025. In the 2025-26 budget preparation, the revised 3 year RBA forecasts were included. As part of the 2026–27 budget process, Council has again reviewed and updated its inflation assumptions, continuing the standard practice undertaken each year when refreshing the Long-Term Financial Plan (LTFP). These assumptions are set out in a dedicated Assumptions document, which is presented to Council for adoption early in the budget preparation process. Any updates or changes during the course of preparing the budget are also formally considered and adopted by Council, ensuring that financial planning remains current, transparent, and aligned with the latest economic forecasts, including guidance from the Reserve Bank of Australia's Statement on Monetary Policy Feb 2026.

Providing evidence of ongoing cost efficiencies	3. Focus on constraining cost growth where possible, particularly related to 'employee' and 'materials, contracts and other' expenses.	In 2023-24 the budgeted Materials, Contracts and Other expense line was constrained. In 2024-25 was further constrained to allow for the increase in essential services (insurance, waste, electricity, water etc) without increasing total Materials, Contracts and Other expenses. For a third year in a row (in 2025-26), Materials, Contracts and Other expenses was constrained. Zero based budgeting is used across the budget process. For the 2026–27 budget, Council continues its disciplined approach to managing Materials, Contracts and Other (MCO) expenditure, despite ongoing inflationary and one-off cost pressures. This disciplined approach continues, maintaining the MCO budget at a stable level despite rising costs. By carefully managing expenditure in this way, Council is ensuring that resources are focused on delivering essential services and infrastructure, supporting long-term financial sustainability while continuing to provide value for the community. Employee numbers (Full Time Equivalents: FTE) remain stable with no increases. • 2024-25: 68.86FTE • 2025-26: Budget for 68.26 FTE (with a vacancy efficiency dividend of \$130K) • 2026-27: Forecast funding for 68.26 FTE (with a vacancy efficiency dividend of \$130K) Enterprise Bargaining Agreements drive employee costs. • 2023-2026 EB • 2026-? EB under negotiation
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ESCOSA RECOMMENDATION		DISTRICT COUNCIL OF YANKALILLA PROGRESS SINCE 2023
	4. Report its actual and projected cost savings in its annual budget, to provide evidence of constraining cost growth and achieving efficiency across its operations and service delivery.	Projected efficiencies for 2025-26 are included in 2025-26 Annual Budget. The projected efficiencies for 2026-27 are included in the 2025-35 LTFP. Audit & Risk Committee resolution, supported by Council, requires a detailed plan be returned to the July 2025 Audit & Risk Committee meeting identifying how and when Administration will achieve the efficiency dividends. Actual efficiencies delivered have and continue to be detailed and reported in quarterly budget reviews throughout 2025-26. 2025-26 Efficiency dividends implemented by Elected Members via resolution were integrated into the 2025-26 budget and have been achieved.
Continuing to manage borrowing risk	5. Improve the transparency and consistency of borrowing assumptions in its long-term financial plan, including interest rates and loan terms.	Council reports the interest rates and loan terms to the Audit & Risk Committee and Council regularly via the Finance Report. In 2024-25, interest rate assumptions were included in the introduction to the Long-Term Financial Plan. Borrowing assumptions are included in the 2025- 2035 standalone Long- Term Financial Plan and the debt structure is detailed under section 6.2. Throughout 2025-26 the Monthly Finance Report and quarterly Treasury Management Report provide interest rates, loan balances, and loan terms. The Borrowing assumptions continue to be included in the LTFP and the detailed debt structure is provided.

Refinements to asset management planning	6. Review the assumptions underpinning its asset management plans to ensure those plans incorporate a more accurate picture of required asset renewal expenditure and better align with the allocations in its Long-Term Financial Plan as necessary, including the estimates of asset lives and valuations feeding into the forecast rates of asset consumption and depreciation expenses	Council sought Community Consultation on the AMPs for Stormwater and Transport in June 2023. The final plans and feedback from the community were presented to Council in July 2023 with a recommendation to adopt. Both AMPs were updated and adopted in August 2023. The Buildings Asset Management Plan (AMP) was adopted in July 2018. and the Recreation Asset Management Plan (AMP) was adopted in August 2019. These plans have a life of four years and are both due for revision and updating within two years of each Council Election. These AMP are being reviewed at the end of 2023-24. A full review of all AMPs and the data on which they were based occurred in Feb-March 2025, resulting in an internal document – ‘AMP Road Map’ to help guide forward planning of condition assessments, valuation and AMPs. An Asset Management Plan Summary has been developed in 2025-26 to ensure that the Asset Management Plans and LTFP are aligned as per section 122 of <i>the Local Government Act 1999</i>. Condition Audits were conducted on the Transport Assets (including Bridges), Building Assets and Open Space (recreation) assets over the 2 financial years 2024-25 / 2025-26. Draft valuations for these assets have been supplied in Jan-March 2026 and a full analysis of the condition audits & valuations is being conducted to verify the accuracy of the data prior to it being used to finalise new Asset Management Plans. This work was driven by the ‘AMP Road Map’. The Asset Management Plan Summary developed in 2025-26 has been updated to ensure that the Asset Management Plans and LTFP are aligned as per section 122 of <i>the Local Government Act 1999</i>.
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ESCOSA RECOMMENDATION		DISTRICT COUNCIL OF YANKALILLA PROGRESS SINCE 2023
	7. Finalise and adopt its Asset Management Plans across different asset categories and make them accessible from its website.	Council's existing Asset Management Plans are published on Council's website at https://www.yankalilla.sa.gov.au/council/documents-and-meetings/asset-management-plans Any new plans will be published on the website following community consultation and Council adoption
Reporting and containing rate levels	8. Report in its annual business plan the estimated average annual change for all categories of general rates, together with the quantum of annual revenue it expects to collect from the different categories of rates (with minimum rate revenue reported separately), providing greater clarity and transparency to its ratepayers.	In 2023-24 Council implemented the use of the 'Statement of expected Rate Revenue' template from the Local Government Association (LGA) and the LGA Finance Managers Group (FMG) to report the: • estimated average annual charge for all categories of general rates • quantum of annual revenue expected to collect from the different categories of rates • number of properties to which the minimum rate will apply. This statement has been used every year since 2023-24.
	9. Review the rateable property growth forecasts in its budget projections each year to ensure that they remain current and do not create a need for additional rate increases to generate the same level of projected revenue.	Rateable property growth is reviewed every year on receipt of capital valuations from the Valuer-General. The number of rateable properties is reported in the 'Statement of expected Rates Revenue' template.

10. Review and consider reducing minimum rate and average rate increases, in consultation with its community, particularly on rate categories which have a lower capacity to pay	Council made a commitment in the March 2025 Council meeting to strongly consider commissioning a rating review. Funds were included in the 2025-26 to enable this if Council resolve to proceed. A full rate review will help ensure Council's approach to rating aligns with fairness and best practice principles.
11. Review the rationale for the quantum of the maximum rate increase (or cap) it has imposed (currently at 15 percent) in its next annual business plan, with consideration of the community's capacity to pay for higher increases up to this level.	The 15% maximum rate increase was introduced in 2022-23 and brought an end to the previous policy that included two elements, one for pensioners and those on Centrelink support and another for ratepayers who met specific qualifications. This policy remained in 2023-24 given that the change was so recently introduced. Council considered the rationale for maintaining a 15% rebate cap and increased it to 20% in preparation of its 2024-25 Annual Business Plan The maximum rate increase cap remained at 20% following a review through the 2025-26 budget preparation process Council funded a Rates Review in the 2025-26 budget to be carried out prior to the consideration of the 2026-27 rating structure The Rating Review funded in 2025-26 was completed and the changes were adopted by Council in March 2026. The minimum rate will be replaced by a fixed charge and the differential on vacant land, commercial other & industry other was increased. A separate waste charge was also proposed for implementation.



APPENDIX B

Key Assumptions

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Appendix B: Key Assumptions for the Annual Budget, Mid-Term Budget and 10 Year Long-Term Financial Plan

Key Assumptions	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Inflation										
Consumer Price Index (RBA)	4.2%	2.9%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%
Rates Assumptions										
Rates increases based on CPI	4.2%	2.9%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%
Sustainability index	3.5%	2.1%	2.0%	2.0%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Growth in assessments	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Total increase in Rates Revenue	7.9%	5.2%	4.8%	4.8%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%
Other Income Assumptions										
Non Rate Income Assumptions (CPI)	4.2%	2.9%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%
Expenditure										
Employee Costs - Salaries & Wages	3.7%	2.9%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%
Employee Costs - Superannuation	12%	12%	12%	12%	12%	12%	12%	12%	12%	12%
Employee Costs - Efficiency Dividend	(\$130K)									
Materials, Contracts & Other Expenses	2.7%	2.7%	2.5%	2.5%	2.5%	2.5%	2.5%	2.6%	2.6%	2.6%
Materials, Contracts & Other Expenses - Efficiency Dividend	(\$214,350)									
Insurance	5.0%									
Interest Rate Assumptions										
Fixed Rates - as per fixed rate loan schedules										
CAD Rate (Variable)	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%
Non Recurring Expenditure \$'000s										
Election Costs	\$ 60,380				\$ 66,778				73,999	
ESCOSA	\$ 11,714	11,714	11,714	11,714	\$ 52,200				57,844	
Elected Member Mandatory Training	\$ 15,000				\$ 16,590				18,347	
Asset Valuations	Refer to Asset Management Roadmap									
Assets										
Local Government Price Index (LGPI) - Capital	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Enterprise Bargaining Agreement ends 30 June 2026

Materials, Contracts & Other Expenses - 2026-27 on zero based budgeting (unable to achieve 3% efficiency dividend). 2027-2036 is indexed at CPI



APPENDIX C

Glossary of Terms



Appendix C: Glossary of Terms

Term	Definition
Annual net impact to financing activities (surplus/(deficit))	Annual net impact to financing activities (surplus (deficit)) equals Operating surplus / (deficit), less net outlays on non-financial assets. This result is a measure of the Council's overall (i.e. Operating and Capital) budget. Achieving a zero result on the Net lending / (borrowing) measure in any one year essentially means that the Council has met its expenditure (both operating and capital) from the current year's revenues.
Asset Management Plans (AMPs)	An operational plan for Council's Building and Structures, Infrastructure (Bridges, Footpaths, Roads, and Stormwater), Plant and Equipment physical assets with the objective of providing the required level of service, maintenance and renewal of such assets in the most cost effective and efficient manner.
Asset Renewal Funding Ratio	The asset renewal funding ratio is calculated by measuring the actual level of capital expenditure on renewal and replacement of assets (or proposed in the budget) with the optimal level identified in the asset management plan.
Enterprise resource planning (ERP)	Is a software system that helps organizations streamline their core business processes—including finance, HR, manufacturing, supply chain, sales, and procurement—with a unified view of activity and provides a single source of truth.
ESCOSA SMP Scheme	This scheme requires the designated authority (currently the Essential Services Commission of SA (ESCOSA)) to review defined aspects of a council's strategic management plan (SMP) and provide advice to the council. This program reviews all 68 SA Councils on a rolling 4-year basis.
Financial Assets	Financial Assets include cash, investments, loans to community groups, receivables and prepayments, but excludes equity held in Council businesses, inventories and land held for resale.
Financial Sustainability	Financial Sustainability is where planned long-term service and infrastructure levels and standards are met without unplanned and disruptive increases in rates or cuts to services.
Net Financial Liabilities Ratio (NFLR)	Is Net Financial Liabilities as a percentage of total operating revenue. The ratio allows interested parties to readily equate the outstanding level of the Council's accumulated financial obligations against the level of one-year operating revenue. Where the ratio reduces over time, it generally indicates that the Council's capacity to meet its financial obligations is strengthening.
Non-financial or physical asset	Non-financial or physical assets refer to infrastructure, land, buildings, plant, equipment, furniture and fittings, and inventories.

Term	Definition
Operating deficit	Where operating revenues are less than operating expenses (i.e. operating revenue is therefore not sufficient to cover all operating expenses).
Operating expenses	Operating expenses are operating expenses shown in the Income Statement, including depreciation, but excluding losses on disposal or revaluation of non-financial assets.
Operating revenues	Operating revenues are incomes shown in the Income Statement but exclude profit on disposal of non-financial assets and amounts received specifically for new/upgraded assets (e.g. as a specific grant or from a developer).
Operating surplus	Operating surplus is where operating revenues are greater than operating expenses (i.e. operating revenue is therefore sufficient to cover all operating expenses).
Operating Surplus Ratio (OSR)	Operating Surplus Ratio expresses the operating surplus (deficit) as a percentage of operating revenue.

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APPENDIX D

Financial Statements



District Council of Yankalilla

10 Year Financial Plan for the Years ending 30 June 2036

UNIFORM PRESENTATION OF FINANCES - GENERAL FUND

	Actuals 2024/25	BR2 Current Year 2025/26	2026/27	2027/28	2028/29	2029/30	Projected Years					
							2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Scenario: V9.4 DCY 2026-27_LTFP2026-36 for consultation	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income		6.2%	7.9%	5.2%	4.8%	4.8%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%
Rates	14,911,000	15,829,076	17,094,695	17,983,286	18,852,978	19,764,986	20,375,072	21,004,001	21,652,358	22,320,741	23,009,771	23,720,084
Statutory Charges	293,000	304,000	307,899	322,206	325,066	333,517	342,189	351,086	360,214	369,580	379,189	389,048
User Charges	2,516,000	1,121,337	1,433,713	1,458,104	1,513,649	1,553,004	1,593,382	1,634,810	1,677,315	1,720,925	1,765,669	1,811,576
Grants, Subsidies and Contributions - operating	1,284,000	1,730,350	919,341	1,054,667	970,598	1,015,834	1,021,725	1,048,290	1,075,546	1,103,510	1,132,201	1,161,638
Grants, Subsidies and Contributions - capital	928,000	124,362	522,478	326,549	326,549	326,549	335,039	343,750	352,688	361,858	371,266	380,919
Investment Income	37,000	61,978	73,617	61,645	77,721	79,742	81,815	83,942	86,125	88,364	90,662	93,019
Reimbursements	199,000	680,061	188,208	215,570	198,701	203,867	209,168	214,606	220,186	225,911	231,784	237,811
Other Income	240,000	86,000	81,000	83,349	85,516	87,739	90,021	92,361	94,763	97,226	99,754	102,348
Net gain - equity accounted Council businesses	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	20,408,000	19,937,163	20,620,951	21,505,376	22,350,778	23,365,238	24,048,410	24,772,847	25,519,193	26,288,114	27,080,296	27,896,443
Expenses												
Employee Costs	7,460,000	7,919,442	8,563,272	8,928,407	9,151,617	9,380,408	9,614,918	9,855,291	10,101,673	10,354,215	10,613,070	10,878,397
Materials, Contracts & Other Expenses	7,376,000	8,056,946	7,553,421	7,506,805	7,699,824	8,397,776	8,735,761	8,849,836	9,076,873	9,309,701	9,457,355	9,697,625
Depreciation, Amortisation & Impairment	4,613,000	4,440,398	4,577,205	4,639,320	4,961,043	5,032,811	5,053,637	5,161,666	5,213,927	5,540,603	5,747,459	5,384,779
Finance Costs	752,000	657,032	481,449	422,837	458,369	310,264	235,938	161,869	59,366	40,067	28,997	28,997
Net loss - Equity Accounted Council Businesses	170,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	20,371,000	21,073,819	21,175,348	21,497,368	22,270,843	23,121,259	23,640,253	24,028,663	24,451,838	25,244,586	25,846,882	25,989,798
Operating Surplus / (Deficit)	37,000	(1,136,655)	(554,397)	8,008	79,935	243,980	408,157	744,184	1,067,355	1,043,529	1,233,414	1,906,645
Timing adjustment for grant revenue	(220,000)	-	-	-	-	-	-	-	-	-	-	-
Less: Grants, subsidies and contributions – Capital	(928,000)	(124,362)	(522,478)	(326,549)	(326,549)	(326,549)	(335,039)	(343,750)	(352,688)	(361,858)	(371,266)	(380,919)
Adjusted Operating Surplus / (Deficit)	(1,111,000)	(1,261,017)	(1,076,875)	(318,541)	(246,614)	(82,569)	73,118	400,434	714,667	681,671	862,148	1,525,726
Net Outlays on Existing Assets												
Capital Expenditure on Renewal and Replacement of Existing Assets	(2,318,000)	(2,439,923)	(3,066,603)	(3,615,807)	(4,157,320)	(2,894,725)	(2,920,767)	(4,079,218)	(4,056,938)	(4,034,213)	(3,511,034)	(3,164,352)
Finance Lease payments for Right of Use Assets	-	-	-	-	-	-	-	-	-	-	-	-
add back Depreciation, Amortisation and Impairment	4,613,000	4,440,398	4,577,205	4,639,320	4,961,043	5,032,811	5,053,637	5,161,666	5,213,927	5,540,603	5,747,459	5,384,779
add back Grants, subsidies and contributions – Capital Renewal	800,000	124,362	522,478	326,549	326,549	326,549	335,039	343,750	352,688	361,858	371,266	380,919
add back Proceeds from Sale of Replaced Assets	438,000	147,000	120,000	51,515	52,030	52,551	53,076	53,607	54,143	54,684	55,231	55,783
Total Net Outlays on Existing Assets	3,533,000	2,271,837	2,153,080	1,401,577	1,182,302	2,517,186	2,520,985	1,479,806	1,563,819	1,922,931	2,662,923	2,657,129
Net Outlays on New and Upgraded Assets												
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(1,216,000)	(440,665)	(320,000)	(428,890)	(437,468)	(1,046,217)	(1,055,142)	(464,245)	(473,529)	(483,000)	(492,660)	(502,513)
Finance lease payments for Right of Use Assets	-	-	-	-	-	-	-	-	-	-	-	-
add back Grants, subsidies and contributions – Capital New/Upgraded	128,000	50,000	-	-	-	-	-	-	-	-	-	-
add back Amounts Received Specifically for New and Upgraded Assets	-	-	-	-	-	-	-	-	-	-	-	-
add back Proceeds from Sale of Surplus Assets (including Investment Property, Real Estate Developments & non-current assets held for sale)	55,000	-	-	-	-	-	-	-	-	-	-	-
Total Net Outlays on New and Upgraded Assets	(1,033,000)	(390,665)	(320,000)	(428,890)	(437,468)	(1,046,217)	(1,055,142)	(464,245)	(473,529)	(483,000)	(492,660)	(502,513)
Annual Net Impact to Financing Activities (surplus / (deficit))	1,389,000	620,155	756,206	654,146	498,220	1,388,399	1,538,961	1,415,995	1,804,957	2,121,602	3,032,410	3,680,342
Principal Payments due on FIXED LOANS			915,897	647,187	443,942	593,458	622,327					
Surplus (shortfall) on Principal Payments			(159,692)	6,959	54,277	794,941	916,634					

District Council of Yankalilla

10 Year Financial Plan for the Years ending 30 June 2036

STATEMENT OF COMPREHENSIVE INCOME - GENERAL FUND

Scenario: V9.4 DCY 2026-27_LTFP2026-36 for consultation

	Actuals 2024/25 \$	BR2 Current Year 2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$	Projected Years					
							2030/31 \$	2031/32 \$	2032/33 \$	2033/34 \$	2034/35 \$	2035/36 \$
Income												
Rates	14,911,000	15,829,076	17,094,695	17,983,286	18,852,978	19,764,986	20,375,072	21,004,001	21,652,358	22,320,741	23,009,771	23,720,084
Statutory Charges	293,000	304,000	307,899	322,206	325,066	333,517	342,189	351,086	360,214	369,580	379,189	389,048
User Charges	2,516,000	1,121,337	1,433,713	1,458,104	1,513,649	1,553,004	1,593,382	1,634,810	1,677,315	1,720,925	1,765,669	1,811,576
Grants, Subsidies and Contributions - operating	1,284,000	1,730,350	919,341	1,054,667	970,598	1,015,834	1,021,725	1,048,290	1,075,546	1,103,510	1,132,201	1,161,638
Grants, Subsidies and Contributions - capital	928,000	124,362	522,478	326,549	326,549	326,549	335,039	343,750	352,688	361,858	371,266	380,919
Investment Income	37,000	61,978	73,617	61,645	77,721	79,742	81,815	83,942	86,125	88,364	90,662	93,019
Reimbursements	199,000	680,061	188,208	215,570	198,701	203,867	209,168	214,606	220,186	225,911	231,784	237,811
Other Income	240,000	86,000	81,000	83,349	85,516	87,739	90,021	92,361	94,763	97,226	99,754	102,348
Net gain - equity accounted Council businesses	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	20,408,000	19,937,163	20,620,951	21,505,376	22,350,778	23,365,238	24,048,410	24,772,847	25,519,193	26,288,114	27,080,296	27,896,443
Expenses												
Employee Costs	7,460,000	7,919,442	8,563,272	8,928,407	9,151,617	9,380,408	9,614,918	9,855,291	10,101,673	10,354,215	10,613,070	10,878,397
Materials, Contracts & Other Expenses	7,376,000	8,056,946	7,553,421	7,506,805	7,699,824	8,397,776	8,735,761	8,849,836	9,076,873	9,309,701	9,457,355	9,697,625
Depreciation, Amortisation & Impairment	4,613,000	4,440,398	4,577,205	4,639,320	4,961,043	5,032,811	5,053,637	5,161,666	5,213,927	5,540,603	5,747,459	5,384,779
Finance Costs	752,000	657,032	481,449	422,837	458,359	310,264	235,938	161,869	59,366	40,067	28,997	28,997
Net loss - Equity Accounted Council Businesses	170,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	20,371,000	21,073,819	21,175,348	21,497,368	22,270,843	23,121,259	23,640,253	24,028,663	24,451,838	25,244,586	25,846,882	25,989,798
Operating Surplus / (Deficit)	37,000	(1,136,655)	(554,397)	8,008	79,935	243,980	408,157	744,184	1,067,355	1,043,529	1,233,414	1,906,645
Asset Disposal & Fair Value Adjustments	(258,000)	-	(174,274)	-	-	-	-	-	-	-	-	-
Amounts Received Specifically for New or Upgraded Assets	-	-	-	-	-	-	-	-	-	-	-	-
Physical Resources Received Free of Charge	1,996,000	-	-	-	-	-	-	-	-	-	-	-
Operating Result from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	1,775,000	(1,136,655)	(728,671)	8,008	79,935	243,980	408,157	744,184	1,067,355	1,043,529	1,233,414	1,906,645
Other Comprehensive Income												
Amounts which will not be reclassified subsequently to operating result												
Changes in Revaluation Surplus - I,PP&E	19,052,000	4,949,927	3,094,247	7,791,529	1,151,002	-	2,910,919	2,277,202	6,447,544	-	2,287,573	-
Share of Other Comprehensive Income - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Accumulated Surplus on Sale of Revalued I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
Net assets transferred - Council restructure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Amounts which will be reclassified subsequently to operating result												
Available-for-Sale Financial Instruments - Change in Fair Value	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Accumulated Surplus on Sale of Available-for-Sale Financial Instruments	-	-	-	-	-	-	-	-	-	-	-	-
Movements in Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	19,052,000	4,949,927	3,094,247	7,791,529	1,151,002	-	2,910,919	2,277,202	6,447,544	-	2,287,573	-
Total Comprehensive Income	20,827,000	3,813,272	2,365,577	7,799,537	1,230,936	243,980	3,319,076	3,021,387	7,514,899	1,043,529	3,520,986	1,906,645

District Council of Yankalilla

10 Year Financial Plan for the Years ending 30 June 2036

STATEMENT OF FINANCIAL POSITION - GENERAL FUND

Scenario: V9.4 DCY 2026-27_LTFP2026-36 for consultation

	Actuals 2024/25 \$	BR2 Current Year 2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$	Projected Years					
							2030/31 \$	2031/32 \$	2032/33 \$	2033/34 \$	2034/35 \$	2035/36 \$
ASSETS												
Current Assets												
Cash & Cash Equivalents	51,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,943,445	5,344,645	9,423,499
Trade & Other Receivables	1,575,000	910,357	914,782	939,320	969,649	1,022,638	1,054,494	1,081,561	1,112,644	1,144,626	1,174,867	1,208,593
Other Financial Assets	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	1,000	554	520	517	530	578	601	609	625	641	651	667
Other Current Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "Held for Sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	1,627,000	1,010,912	1,015,302	1,039,837	1,070,179	1,123,216	1,155,095	1,182,170	1,213,269	3,088,712	6,520,163	10,632,760
Non-Current Assets												
Financial Assets	45,000	48,174	49,548	50,512	51,455	52,445	53,107	53,789	54,493	55,218	55,965	56,736
Equity Accounted Investments in Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	159,929,000	163,172,117	164,781,488	171,926,880	172,659,596	171,515,177	173,295,292	174,900,683	180,610,625	179,532,552	180,021,128	178,247,431
Intangible Assets	201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000
Non-current assets classified as "Held for Sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Current Assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	160,175,000	163,421,291	165,032,036	172,178,392	172,912,052	171,768,622	173,549,399	175,155,473	180,866,118	179,788,770	180,278,093	178,505,167
TOTAL ASSETS	161,802,000	164,432,203	166,047,337	173,218,229	173,982,231	172,891,838	174,704,494	176,337,643	182,079,387	182,877,481	186,798,256	189,137,927
LIABILITIES												
Current Liabilities												
Cash Advance Debenture	1,483,000	2,330,825	2,312,465	4,509,368	4,133,972	2,927,609	1,662,086	2,806,977	647,257	-	-	-
Trade & Other Payables	1,883,000	3,028,034	3,043,527	3,114,361	3,227,868	3,443,686	3,564,363	3,642,924	3,745,281	3,850,534	3,940,952	4,051,350
Borrowings	563,000	915,897	647,187	3,491,908	593,458	622,327	2,883,962	-	-	-	-	-
Provisions	1,091,000	1,321,454	1,525,578	1,732,977	1,946,665	2,169,953	2,403,190	2,646,732	2,900,949	3,166,223	3,442,948	3,731,530
Other Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities relating to Non-Current Assets classified as "Held for Sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	5,020,000	7,596,210	7,528,756	12,848,614	9,901,963	9,163,575	10,513,602	9,096,633	7,293,487	7,016,757	7,383,900	7,782,880
Non-Current Liabilities												
Cash Advance Debenture	9,216,000	2,540,947	2,481,063	-	-	-	-	-	-	-	-	-
Trade & Other Payables	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	2,264,000	5,190,877	4,543,690	1,051,782	3,506,290	2,883,962	-	-	-	-	-	-
Provisions	167,000	155,897	179,978	204,446	229,656	255,998	283,514	312,245	342,236	373,532	406,178	440,223
Liability - Equity Accounted Council Businesses	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000
Other Non-Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities relating to Non-Current Assets classified as "Held for Sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	12,907,000	9,147,721	8,464,732	2,516,228	4,995,945	4,399,960	1,543,514	1,572,245	1,602,236	1,633,532	1,666,178	1,700,223
TOTAL LIABILITIES	17,927,000	16,743,931	15,993,488	15,364,842	14,897,908	13,563,536	12,057,115	10,668,878	8,895,723	8,650,289	9,050,078	9,483,103
Net Assets	143,875,000	147,688,272	150,053,849	157,853,386	159,084,322	159,328,302	162,647,378	165,668,765	173,183,664	174,227,193	177,748,179	179,654,824
EQUITY												
Accumulated Surplus	30,511,000	29,374,345	28,645,674	28,653,682	28,733,617	28,977,596	29,385,753	30,129,938	31,197,292	32,240,821	33,474,235	35,380,880
Asset Revaluation Reserves	113,364,000	118,313,927	121,408,175	129,199,704	130,350,706	130,350,706	133,261,625	135,538,827	141,986,371	141,986,371	144,273,944	144,273,944
Available for Sale Financial Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	143,875,000	147,688,272	150,053,849	157,853,386	159,084,322	159,328,302	162,647,378	165,668,765	173,183,664	174,227,193	177,748,179	179,654,824

District Council of Yankalilla

10 Year Financial Plan for the Years ending 30 June 2036

STATEMENT OF CASH FLOWS - GENERAL FUND

Scenario: V9.4 DCY 2026-27_LTFP2026-36 for consultation

	Actuals 2024/25	BR2 Current Year 2025/26	2026/27	2027/28	2028/29	2029/30	Projected Years		2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	2030/31	2031/32	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates Receipts	15,005,000	17,475,963	17,159,793	18,028,992	18,897,712	19,811,896	20,406,452	21,036,351	21,685,707	22,355,120	23,045,212	23,756,620
Statutory Charges	293,000	304,532	307,688	321,432	324,911	333,060	341,719	350,604	359,720	369,073	378,668	388,514
User Charges	2,768,000	1,206,523	1,416,802	1,456,784	1,510,642	1,550,873	1,591,196	1,632,567	1,675,013	1,718,564	1,763,246	1,809,091
Grants, Subsidies and Contributions (operating purpose)	1,355,000	1,711,591	963,030	1,047,377	975,127	1,013,397	1,021,408	1,046,859	1,074,077	1,102,003	1,130,656	1,160,053
Investment Receipts	37,000	61,361	73,300	61,971	77,283	79,687	81,759	83,884	86,065	88,303	90,599	92,955
Reimbursements	219,000	667,112	201,742	214,817	199,165	203,725	209,022	214,456	220,032	225,753	231,623	237,645
Other	1,036,000	95,143	81,280	83,217	85,399	87,619	89,897	92,235	94,633	97,093	99,618	102,208
Payments:												
Payments to Employees	(7,516,000)	(7,713,079)	(8,325,368)	(8,689,781)	(8,908,584)	(9,126,537)	(9,349,819)	(9,578,562)	(9,812,899)	(10,052,965)	(10,298,902)	(10,550,853)
Payments for Materials, Contracts & Other Expenses	(8,074,000)	(7,993,056)	(7,637,096)	(7,514,551)	(7,667,748)	(8,281,791)	(8,679,595)	(8,830,879)	(9,039,144)	(9,271,010)	(9,432,818)	(9,657,697)
Finance Payments	(752,000)	(657,032)	(481,449)	(422,837)	(458,359)	(310,264)	(235,938)	(161,869)	(59,366)	(40,067)	(28,997)	(28,997)
Net Cash provided (or used in) Operating Activities	4,371,000	5,159,058	3,759,721	4,587,420	5,035,547	5,361,665	5,476,101	5,885,646	6,283,839	6,591,867	6,978,904	7,309,538
Cash Flows from Investing Activities												
Receipts:												
Amounts Received Specifically for New/Upgraded Assets	-	-	-	-	-	-	-	-	-	-	-	-
Grants utilised for capital purposes	43,000	170,984	501,023	337,108	326,549	326,549	334,582	343,281	352,206	361,363	370,759	380,399
Sale of Replaced Assets	438,000	147,000	120,000	51,515	52,030	52,551	53,076	53,607	54,143	54,684	55,231	55,783
Sale of Surplus Assets	55,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Non Current Assets "Held for Sale"	-	-	-	-	-	-	-	-	-	-	-	-
Net Disposal of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Developments	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Repayments of Loans by Community Groups	13,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Expenditure on Renewal/Replacement of Assets	(2,318,000)	(2,439,923)	(3,066,603)	(3,615,807)	(4,157,320)	(2,894,725)	(2,920,767)	(4,079,218)	(4,056,938)	(4,034,213)	(3,511,034)	(3,164,352)
Expenditure on New/Upgraded Assets	(1,216,000)	(440,665)	(320,000)	(428,890)	(437,468)	(1,046,217)	(1,055,142)	(464,245)	(473,529)	(483,000)	(492,660)	(502,513)
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Net Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Development of Real Estate for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure on Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Loans Made to Community Groups	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
Capital Contributed to Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(2,985,000)	(2,562,604)	(2,765,580)	(3,656,074)	(4,216,209)	(3,561,842)	(3,588,251)	(4,146,575)	(4,124,119)	(4,101,165)	(3,577,704)	(3,230,683)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from CAD	-	-	-	-	-	-	-	1,144,891	-	-	-	-
Proceeds from Borrowings	-	4,000,000	-	-	3,172,929	-	-	-	-	-	-	-
Receipt of Funds from Leases	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Aged Care Facility Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Bonds & Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Receipts from Other Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayments of CAD	-	(5,827,229)	(78,243)	(284,160)	(375,396)	(1,206,364)	(1,265,523)	-	(2,159,721)	(647,257)	-	-
Repayments of Borrowings	(1,424,000)	(720,225)	(915,897)	(647,187)	(3,616,871)	(593,458)	(622,327)	(2,883,962)	-	-	-	-
Repayment of Principal Portion of Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of Aged Care Facility Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of Bonds & Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Payments of Other Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	(1,424,000)	(2,547,454)	(994,141)	(931,346)	(819,338)	(1,799,822)	(1,887,850)	(1,739,071)	(2,159,721)	(647,257)	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	(38,000)	49,000	-	-	-	-	-	-	-	1,843,445	3,401,200	4,078,854
plus: Cash & Cash Equivalents - beginning of year	89,000	51,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,943,445	5,344,645
Cash & Cash Equivalents - end of the year	51,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,943,445	5,344,645	9,423,499
Cash & Cash Equivalents - end of the year	51,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,943,445	5,344,645	9,423,499
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	51,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,943,445	5,344,645	9,423,499

District Council of Yankalilla

10 Year Financial Plan for the Years ending 30 June 2036

STATEMENT OF CHANGES IN EQUITY - GENERAL FUND

Scenario: V9.4 DCY 2026-27_LTFP2026-36 for consultation

	Actuals 2024/25 \$	BR2 Current Year 2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$	Projected Years					
							2030/31 \$	2031/32 \$	2032/33 \$	2033/34 \$	2034/35 \$	2035/36 \$
Opening Balance	123,048,000	143,875,000	147,688,272	150,053,849	157,853,386	159,084,322	159,328,302	162,647,378	165,668,765	173,183,664	174,227,193	177,748,179
Net Surplus / (Deficit) for Year	1,775,000	(1,136,655)	(728,671)	8,008	79,935	243,980	408,157	744,184	1,067,355	1,043,529	1,233,414	1,906,645
Other Comprehensive Income												
- Gain (Loss) on Revaluation of I,PP&E	19,052,000	4,949,927	3,094,247	7,791,529	1,151,002	-	2,910,919	2,277,202	6,447,544	-	2,287,573	-
- Available for Sale Financial Instruments: change in fair value	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Transfer to Accumulated Surplus on Sale of I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Transfer to Acc. Surplus on Sale of AFS Financial Instruments	-	-	-	-	-	-	-	-	-	-	-	-
- Share of OCI - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
- Other Equity Adjustments - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements	-	-	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	19,052,000	4,949,927	3,094,247	7,791,529	1,151,002	-	2,910,919	2,277,202	6,447,544	-	2,287,573	-
Total Comprehensive Income	20,827,000	3,813,272	2,365,577	7,799,537	1,230,936	243,980	3,319,076	3,021,387	7,514,899	1,043,529	3,520,986	1,906,645
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	143,875,000	147,688,272	150,053,849	157,853,386	159,084,322	159,328,302	162,647,378	165,668,765	173,183,664	174,227,193	177,748,179	179,654,824

DRAFT

Please contact us



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