Aurukun Shire Council

Annual Budget 2026-27



PROVIDING LOCAL GOVERNMENT SERVICES
Aurukun Shire Council
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0.0 Annual Budget 2026-27

Author	Finance Manager
Authorising Officer	Chief Executive Officer
Attachments	1. Statement of Comprehensive Income 2026-27 2. Statement of Financial Position 2026-27 3. Statement of Cash Flows 2026-27 4. Statement of Changes in Equity 2026-27 5. Long Term Fin'l Forecast Comp Income 6. Long Term Fin'l Forecast Financial Position 7. Long Term Financial Forecast Cash Flows 8. Long Term Financial Forecast Changes in Equity 9. Revenue Statement 2026-27 10. Revenue & Expenses Budget 2026-27 11. Ratios 10 Year Forecast 12. Ratio Graphs LTFF 2026-27

RECOMMENDATION

That pursuant to sections 169 and 170 of the *Local Government Regulation 2012*, Council's Annual Budget for the 2025/26 Financial Year Incorporating:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Cash flows
- Statement of Changes in Equity
- Long Term Financial Forecast
- Revenue Statement 2025-26
- Relevant Measures of Financial Sustainability
- Revenue Policy (Adopted 16 June 2026)
- Fees and Charges (Adopted 16 June 2026)

As tabled be adopted.

EXECUTIVE SUMMARY

This report is presented to council for adoption of the 2025-26 Annual Budget in accordance with the provisions of the *Local Government Act 2009* and *Local Government Regulation 2012*.

BACKGROUND

Development of the Annual Budget 2026-27 was developed in consultation with the Executive Leadership Team, Managers the Mayor and Councillors, consideration was given to ensure that the budget was compatible with the Corporate Plan 2025-30 and the Operational Plan 2026-27

POLICY IMPLICATIONS

Annual budget must be consistent with Corporate and Operational Plans LGR s169(9)

FINANCIAL/RESOURCE IMPLICATIONS

Money spent in a financial year before council adopts its budget must be included in the budget LGR s173(1)

LINK TO CORPORATE PLAN

Annual budget is consistent with Corporate Plan 2025-30 LGR s169(9)

LINK TO OPERATIONAL PLAN

Annual budget is consistent with Operational Plan 2025-26 LGR s169(9)

COMMENTS

The Comprehensive Income Statement shows a surplus of $6,600,671, excluding capital grants the operating result is a deficit of $7,999,329. Depreciation expense for 2025-26 is $7,625,500.

The Cashflow Statement forecasts an unrestricted cash balance of $23,420,000 a healthy position that provides council with funds to manage its operational costs and unforeseen events.

Revenue and Expenditure 2026-27

Below are table summaries of the Annual Budget by Department and Key Revenue and Expenses

Original Budget 2026-27 - Summary by Department				
Department	Original Budget 2026-27	% Change	Original Budget 2025-26	YTD Actual to 28/2/26
Governance	(1,092,600)	-6.4%	(1,167,450)	(687,184)
Corporate Services	14,796,101	191.9%	5,069,670	11,208,214
Community Services	(3,693,200)	7.3%	(3,442,700)	(1,938,595)
Technical Services	(4,011,880)	-8.2%	(4,370,940)	(2,709,528)
Property	602,250	-53.6%	1,299,200	(882,075)
Total Budget 2025-26	6,600,671	-352.7%	(2,612,220)	4,990,831
Add Back Capital Grants	(14,600,000)	176.4%	(5,282,000)	(7,616,563)
Net Operating Result Excl Capital	(7,999,329)	1.3%	(7,894,220)	(2,625,732)

The change in Corporate Services is the capital grants that will be utilised in the housing subdivisions. Other departments are in line with the 2025-26 actual results.

Selected GL Accounts for 2026-27 Annual Budget				
Grants FAGs, SGFA	9,250,000	7.6%	8,600,000	5,688,273
Grants Operating	5,036,450	(7.4%)	5,440,200	3,495,259
Grants Capital	14,600,000	176.4%	5,282,000	7,616,563
Fees & Charges	839,800	5.7%	794,400	489,560
Utility Charges	1,235,000	4.5%	1,182,000	1,182,303
Private works	5,438,000	(11.6%)	6,070,000	2,135,057
Rental Income	3,030,742	1.5%	2,985,500	1,822,064
Salaries	(8,381,000)	10.0%	(7,618,500)	(4,926,302)
Salary On-costs	(3,014,830)	3.4%	(2,916,100)	(1,721,118)
Travel & Accom	(285,750)	29.5%	(220,600)	(206,926)
Depreciation	(7,625,500)	3.2%	(7,392,600)	(4,595,231)
Totals	20,122,912	64.9%	12,206,300	10,979,502

Salaries are budgeted for an increase as council will be employing additional positions, though most will be funded through grants either fully or partly. $1.4M has been approved to extend the ATSI Public Health program to 2032 and $146,000 has been received from the Dept Local Gov't for Community Development.

A reduction in private works (mainly QBuild) has been budgeted due to high staff turnover and a shortage of vehicles.

Insurance premiums for special risks has remained stable at $837,000 but the insurance on motor vehicles has increased by 50% to $140,000 and more importantly council's excess has increased from $1,000 to $5,000, this is due to the high number of vandalism and thefts (50 council vehicles in 2025-26) if the excess was $5,000 in 2025-26 council would have been over $60,000 out of pocket.

Capital Works 2026-27

Aurukun Shire Council Capital Budget 2026-27					
Description	Total Project Cost	Total Grants Receivable	Budgeted Cost 2026-27	Grant Receivable 2026-27	Net Cost to Council
Buildings	94,133,962	89,476,962	6,830,821	5,143,500	1,687,321
Fleet Replacement	1,935,000	46,454	1,032,000	46,454	985,546
Plant	0	0	45,000	0	45,000
Road Infrastructure	0	0	0	0	0
Airport Infrastructure	719,283	719,283	723,283	583,283	140,000
Water Infrastructure	8,030,000	8,000,000	1,030,000	1,000,000	30,000
Sewer Infrastructure	0	0	0	0	0
Other Structures	1,100,000	1,000,000	400,000	300,000	100,000
Total Capex Budget	**105,918,245**	**99,242,699**	**10,061,104**	**7,073,237**	**2,987,867**

Total capital works is $105,918,245 this represents projects have commenced or will do in 2026-27 but will span a few years before completion, these projects include new residential housing the refurbishment of the Wuungkam Lodge (preliminary estimate $20,000,000), upgrade of staff accommodations and the planning and design of the depot and indoor sports complex, also council has applied for funding for a Disaster Coordination centre at a cost of $10,000,000.

The vehicle fleet includes $250,000 to replace 5 vehicles written off due to theft, also included is a new tilt tray truck for removal of abandoned vehicles and also listed a water truck, multi tyre roller and excavator, not all will be purchased in 2026-27.

Funding will be sought for an upgrade to the water infrastructure at a cost of $8,000,000

There is also earmarked funding for the expansion of the cemetery this will staged over 4 years.

Aurukun Shire Council 2026-27 Budget

Aurukun Shire Mayor Barbara Bandicootcha is optimistic about the projects budgeted for 2026-27. The most significant will be the approved funding to construct new houses within the community.

A tender has been issued for the Design and Construct of a 19 Lot subdivision funded through the Remote Capital Program. The preliminary design works for the Residential Activation Program 51 lot subdivision will also commence during 2026-27.

The operating deficit for 2026-27 is $8.0M a slight increase on 2025-26 ($7.9M), depreciation costs are estimated at $7.6M and with council expending $1.9M on maintenance of council assets the deficit is manageable as it is funding its depreciation by ensuring assets are well maintained.

Council utility charges have been reviewed and will increase as below and as detailed in the 2026-27 Revenue Statement:

Water Charges will increase by 5.8%
Sewerage charge (per pedestal) by 5.8%
Cleansing (waste collection) by 5.7%

Operational spending on Community Services in 2026-27

Community Facilities

Property Management – $2.1Mk
Community Facilities - $699k
Community Events - $430k
Library - $192k
Child Care - $1.5M
Environmental Health - $480k
Cemeteries - $198k
Parks & Gardens - $695k

Utility Services

Water - $547k
Sewerage - $436k
Waste Collection - $119k

Road and Transport Infrastructure

Roads Maintenance - $440k
Airport Management - $618k

Building Services

Council Assets Maintenance - $369k
Community Housing Maintenance - $5.3M
Security - $755k

Capital Works Highlights

Buildings - $6.8M: Includes preliminary works for community housing, the Lodge, Depot and staff housing.
Water - $8M: Review and upgrade of water infrastructure
Fleet - $1.0M: Includes Tilt tray truck, Security vehicles and vehicle management system.
Airport –$723k includes design and construction of a Weather station (grant funded)
Road Infrastructure - $2.5M: R2R, DRFA and ATSI TIDs programs, Local Roads $440k
Community Facilities – Cemetery Expansion $300k and Waste Facility $100k

1. Heads of Power

Local Government Act 2009 (Qld)
Local Government Regulation 2012 (Qld)
Financial Accountability Act 2009 (Qld)
Public Records Act 2002 (Qld)

2. Purpose

The purpose of this Revenue Policy is to establish a framework for the generation and management of Aurukun Shire Council (**Council**) revenue, ensuring compliance with the *Local Government Act 2009* (Qld) and *Local Government Regulation 2012* (Qld) while recognising the unique social, economic, and cultural context of the Aurukun community. This policy forms part of Council's long-term financial management framework as required under Section 104(5)(c) of the *Local Government Act 2009* (Qld).

3. Intent

This policy outlines the principles that guide Council in setting rates, levies, and charges in compliance with Section 193 of the *Local Government Regulation 2012* (Qld), ensuring:

- Equity and fairness in the distribution of revenue burdens.
- Transparent decision-making in revenue collection.
- Financial sustainability while delivering essential services.
- Adherence to statutory requirements.

4. Scope

This policy applies to all Council revenue sources, including rates, charges, fees, grants, and other revenue streams. It covers Council employees responsible for implementing revenue-related activities.

5. Policy Statement

5.1. Revenue Principles

Council's revenue decisions will be guided by the following principles:

- Equity: Ensuring a fair distribution of revenue burdens across the community.
- Effectiveness and Efficiency: Maintaining cost-effective and sustainable revenue collection.
- Accountability and Transparency: Making revenue decisions in an open and accountable manner.
- Sustainability: Ensuring financial viability to deliver essential community services.

5.2. Levying of Rates and Charges

- Residential Properties: Council does not levy general rates on residential properties due to the nature of State lease agreements and the economic circumstances of residents.
- Commercial and Government Properties: Council will levy service charges on all commercial and government properties, including Council-owned properties leased to third parties.
- Service Charges: Service charges for water, sewerage, waste management, and other Council services will be levied in accordance with Council's Fees and Charges Schedule.

5.3. Granting of Concessions

Council may grant concessions on rates and charges in accordance with Section 120 of the *Local Government Regulation 2012* (Qld). Concessions will be assessed based on:

- The financial hardship of the ratepayer.
- Whether the land is used for charitable, religious, or public purposes.
- Any other conditions deemed appropriate by Council and approved via resolution.

5.4. Recovering Overdue Rates and Charges

- Overdue rates and charges will be pursued in accordance with Council's Debt Recovery Policy.
- Debt recovery measures may include payment arrangements, legal action, and other enforcement mechanisms as permitted under the *Local Government Regulation 2012* (Qld).

5.5. Cost-Recovery Methods

- Council will apply cost-recovery fees for specific services in accordance with Section 97 of the *Local Government Act 2009* (Qld).
- Fees will not exceed the reasonable cost of providing the service.
- Council will review cost-recovery fees annually to ensure alignment with service delivery costs.

5.6. Funding Infrastructure for New Developments

Where feasible, Council will impose connection fees for essential services such as water and sewerage as outlined in the Fees and Charges Schedule.
Council may seek external funding sources, including government grants, to support infrastructure development.

6. Implementation

Upon adoption, this policy will be:

- Incorporated into Council's budget-setting process.
- Published on Council's website and made available to stakeholders.
- Communicated to all relevant Council employees and departments.
- Reviewed annually to ensure compliance with legislative requirements.

7. Related Documents

- Debt Recovery Policy
- Schedule of Fees and Charges
- Budget and Financial Management Policy
- Asset Management Plan
- Annual Report

8. Roles and Responsibilities

- **Council:** Oversees revenue policies, ensures alignment with strategic financial objectives.
- **Chief Executive Officer (CEO):** Implements the Revenue Policy and ensures compliance with legislation.

- **Director of Corporate Services:** Monitors and reviews revenue-related activities, including rates, fees, and concessions.
- **Finance Team:** Manages revenue collection, cost-recovery fees, and debt recovery procedures.
- **Council Officers:** Assist in revenue-related operations, including customer service and processing payments.

9. Document Controls

Council will review this policy every year or as required by changes in law or best practice.

10. Policy Owner

Director Corporate Services.

REVENUE STATEMENT 2026 – 2027

1. Purpose

The Revenue Statement is prepared in accordance with s104(5) of the *Local Government Act 2009* and s169(2) and s172 of the *Local Government Regulation 2012.*

2. General Rates

Aurukun Shire Council does not levy General Rates.

3. Limitation on increases in rates and charges

Council will not be passing any resolution pursuant to s116 of the *Local Government Regulation 2012* to limit any increase of general rates or charges.

4. Utility Charges

Council has determined that it will make and levy charges for the supply of water, sewerage and cleansing services in accordance with the provisions set out in s99 of the Local Government Regulation 2012. Utility Charges have been increased by 5.7% (cleansing), 5.8% (water) and 5.8% (sewerage) for the 2026-27 Annual Budget.

a) Cleansing

An annual cleansing charge for the purpose of removal and disposal of refuse for the 2026 – 2027 financial year will be set at an amount of $1,840.00 per annum.

Council has adopted a fee structure that provides a 240 litre Wheelie Bin service to apply on all improved properties for refuse removal and disposal and levied on each separate occupancy (whether occupied or vacant). Where land is for the first time built on during the year the charge shall be made from the date the structure is occupied, calculated proportionately for the unexpired part of the year.

b) Sewerage Utility Charges

Sewerage charges shall be made for the cost of supplying a service for the removal of sewerage for the 2026 – 2027 financial year. Charges are not based on the value of land. They are levied to cover costs associated with the operation, refurbishment and maintenance of services.

Sewerage Charging Schedule:

No	Category		Charge
1	Standard	Per Pedestal	$ 2,475.00
2	Vacant Land		$ 580.00

c) Water Utility Charges

Water charges shall be made for the purpose of supplying water for the 2026 – 2027 financial year. Charges are not based on the value of land. They are levied to cover costs associated with the operation, refurbishment and maintenance of services.

Water Charging Schedule:

No	Category		Charge
1	Household Connection	1 Unit	$ 2,180.00
2	Commercial Connection	4 Units	$ 8,720.00
3	Guesthouse/Motel	1 Unit for every 4 rooms or part thereof	
4	Vacant Block		$ 415.00

5. Cost Recovery Fees

Council imposes cost-recovery fees for services and facilities supplied by it including (among other things) for any entitlement, facility, service or thing supplied, approval, consent, licence, permission, registration or information given, admission to any structure or place, receipt of any application, product or commodity supplied or inspection undertaken.

The quantum of each fee reflects as far and as accurately as possible the actual cost of providing these services and facilities. Pursuant to section 97(4) of the *Local Government Act 2009*, cost-recovery fees must not be more than the cost to Council of taking the action for which the fee is charged.

6. Business Activity Fees

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to rents, plant hire, private works and hire of facilities as contained in Council's Schedule of Fees and Charges.

7. Concessions

Aurukun Shire Council does not grant any concessions for rates and charges – water, sewerage and cleansing.

8. Discounts

Aurukun Shire Council does not grant any discounts for rates and charges – water, sewerage and cleansing.

9. Interest

In accordance with section 133 of the *Local Government Regulation 2012*, Council will apply a maximum interest rate of 11.64%. The interest is compounding on all overdue Charges from the date on which they became overdue.

10. Issue of Rate Notices – Utility Charges

In accordance with section 107 of the *Local Government Regulation 2012*, the Council will issue Rate Notices for all Utility Charges Annually.

11. Payment of Utility Charges

In accordance with section 118 of the *Local Government Regulation 2012* the date by which Utility Charges must be paid is the date that is 30 clear days after the issue of the rate notice.

1. Heads of Power

Local Government Act 2009 (Qld), section 104(5)(c)(i)
Local Government Regulation 2012 (Qld), section 191
Statutory Bodies Financial Arrangements Act 1982 (Qld), section 42 to 52
Statutory Bodies Financial Arrangements Regulation 2019 (Qld), section 6 to 10, Schedule 3

2. Intent

The purpose of this policy is to ensure Council complies with its legislative obligations and to outline Council's investment objectives, risk philosophy and procedures for investment of Council's surplus funds.

3. Scope

This policy applies to the Chief Executive Officer, Finance Manager and Financial Services employees.

4. Definitions

Employee means a local government employee as defined in the *Local Government Act 2009* (Qld).

5. Policy Statement

5.1. Council will invest all surplus funds for a term of no more than 12 months, in accordance with Category 1 investment power, as allocated under the *Statutory Bodies Financial Arrangements Regulation 2019* (Qld).

5.2. Council's investment portfolio will maintain sufficient liquidity to meet anticipated cash flow requirements.

5.3. Strong emphasis will be placed on capital preservation.

5.4. Council will seek to maximise earnings, with the view to exceed set performance benchmarks, taking into account risk tolerance. The set target is 0.65% above cash rate.

5.5. Investments will be placed in accordance with Council's risk philosophy as listed in Table 1 over page (percentage limits are effective at the date of purchase). Where there is a discrepancy between rating agencies, the lower rating will be used.

Table 1: Investment Range and Risk Profile

Long Term Rating (Standard and Poor's)	Long Term Rating (Moody's)	Short Term Rating (Standard and Poor's)	Investment Quality	Minimum % / Amount of Total Investments	Maximum % of Total Investments	Maximum % Invested with any one Financial Institution
QTC	QTC	A-1+	Capital Guaranteed	10% of Total Cash	100%	100%
AA+	Aa1	A-1+	High Grade	50% (including QTC)	90%	40%
AA	Aa2					
AA-	Aa3					
A+	A1	A-1	Upper Medium Grade	0%	505	50%
A	A2					
A-	A3	A-2				
BBB+	Baa1		Lower Medium Grade	0%	25%	50%
BBB	Baa2					
BBB-	Baa3	A-3				

5.6. No more than 15% of total cash will be held in the Commonwealth Bank transaction account at any time.

5.7. In accordance with the *Statutory Bodies Financial Arrangements Act 1982* (Qld), where Council holds an investments that is downgraded below the minimum acceptable rating level, Council will either liquidate/withdraw the deposit no later than 28 days after the change becomes known or obtain the Treasurer's approval for continuing the investment arrangement.

5.8. With the exception of the Queensland Treasury Corporation, when an investment is proposed, no less than three quotations will be obtained from financial institutions that have been approved by the Chief Executive Officer or Finance Manager.

6. Associated Documents

Long-term Financial Plan

7. Document Controls

Council will review this policy every year or as required by changes in law or best practice.

8. Policy Owner

Finance Manager.

1. Heads of Power

Local Government Act 2009 (Qld)
Local Government Regulation 2012 (Qld)
Financial Accountability Act 2009 (Qld)
Statutory Bodies Financial Arrangements Act 1982 (Qld)

2. Purpose

The purpose of this policy is to establish a framework for responsible borrowing by Aurukun Shire Council (**Council**), ensuring compliance with Section 192 of the *Local Government Regulation 2012* (Qld). This policy provides guidance on the management of existing and future debt obligations in a sustainable and financially prudent manner.

3. Scope

This policy applies to all current and future borrowings undertaken by Council. It covers short-term and long-term debt obligations and defines the principles guiding debt management, repayment strategies, and financial sustainability.

4. Policy Objectives

The objectives of this policy are to:

- Ensure borrowings are undertaken for capital investment, not operating expenses.
- Maintain debt at levels that are financially sustainable and do not burden future generations.
- Ensure repayment schedules align with the useful life of the asset funded by the borrowing.
- Provide clear principles for Council's approach to debt financing and repayment.
- Maintain compliance with statutory borrowing limits and financial sustainability indicators.

5. Borrowing Principles

Council will adhere to the following principles when borrowing funds:

- Capital-Focused Borrowing: Borrowings will only be used to fund capital projects and will not be used for operational expenditure.
- Long-Term Financial Sustainability: Debt levels will be managed to ensure ongoing financial sustainability.
- Repayment Alignment: Loan terms will not exceed the useful life of the asset being funded, with a maximum term of 20 years.
- Affordable Repayments: Debt servicing costs will be maintained at a level that does not impose excessive financial risk.
- Compliance: All borrowings will comply with Queensland Treasury Corporation (**QTC**) lending requirements.

6. Types of Borrowings

6.1. Short-Term Borrowings

- Short-term borrowings (e.g., working capital facilities) may be used to manage temporary cash flow shortfalls.

- These borrowings must be repaid within one financial year.

6.2. Long-Term Borrowings

- Long-term borrowings are used for major capital projects and must be approved by Council.
- Borrowings will be structured to align with asset lifespans and repayment capacity.

7. Current Borrowings

As of 2024/2025 Council holds the following loan:
- Wuungkam Lodge Upgrade Loan: Borrowed from QTC, with final repayment due 30 June 2035.

8. Proposed Borrowings

Council has no planned borrowings for the next ten financial years. Any proposed borrowings will require a resolution of Council and must align with this policy.

9. Repayment Terms

- Loan repayments will be structured to ensure minimal financial impact on operational budgets.
- Early repayment of debt may be considered where financially beneficial.
- Council will maintain a loan repayment reserve where appropriate to mitigate future financial risks.

10. Reporting and Monitoring

- Debt levels will be monitored regularly as part of financial sustainability reporting.
- Council's Annual Report will include details of borrowings, repayments, and compliance with debt policies.
- The Finance Department will prepare monthly debt management reports for Council as a part of the monthly financial report.

11. Related Documents

- Annual Budget
- Long-Term Financial Forecast
- Financial Sustainability Policy
- *Local Government Act 2009* (Qld)
- *Local Government Regulation 2012* (Qld)

12. Document Controls

Council will review this policy annually to ensure ongoing compliance with legislation and Council's financial strategy.

13. Policy Owner

Finance Manager.

AURUKUN SHIRE COUNCIL

Statement of Comprehensive Income

Annual Budget for the three years 2026-27 to 2028-29

	Original Bgt 2026-27	Forecast 2027-28	Forecast 2028-29
	$	$	$
Income			
Revenue			
Recurrent revenue			
Utility charges	1,235	1,279	1,324
Fees and charges	1,175	1,217	1,260
Other recurrent income	5,780	6,192	6,905
Grants, subsidies, contributions and donations	15,218	15,765	16,317
Total recurrent revenue	**23,408**	**24,453**	**25,806**
Rental income	2,292	2,375	2,458
Interest received	1,650	1,190	863
Other capital income	0	0	0
Gain on revaluation of finance leases	0	0	0
Initial recognition of new finance leases	0	0	0
Total recurrent income	**27,350**	**28,018**	**29,127**
Expenses			
Recurrent expenses			
Employee benefits	(12,136)	(11,650)	(11,163)
Materials and services	(15,553)	(16,142)	(17,075)
Finance cost	(33)	(33)	(32)
Depreciation	(7,628)	(8,089)	(8,881)
Total recurrent expenses	**(35,350)**	**(35,914)**	**(37,151)**
Operating result	**(8,000)**	**(7,896)**	**(8,024)**
Capital revenue			
Grants, subsidies, contributions and donations	14,600	13,100	25,250
Total capital revenue	**14,600**	**13,100**	**25,250**
Capital expenses			
Loss on disposal of assets	0	0	0
Other capital expenses	0	0	0
Total capital expenses	**0**	**0**	**0**
Net result	**6,600**	**5,204**	**17,226**
Other comprehensive income			
Items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus	0	0	0
Total other comprehensive income for the year	**0**	**0**	**0**
Total comprehensive income for the year	**6,600**	**5,204**	**17,226**

AURUKUN SHIRE COUNCIL

Statement of Financial Position

Annual Budget for the three years 2026-27 to 2028-29

	Original Bgt 2026-27	Forecast 2027-28	Forecast 2028-29
	$	$	$
Current assets			
Cash and cash equivalents	49,420	39,645	34,419
Trade and other receivables	2,112	2,199	2,323
Inventories	701	701	701
Other current assets	-	-	-
Contract assets	-	-	-
Total current assets	**52,233**	**42,545**	**37,443**
Non-current assets			
Property, plant and equipment	130,582	141,518	154,962
Lease receivables	26,321	25,287	24,201
Total non-current assets	**156,903**	**166,805**	**179,163**
Total assets	**209,136**	**209,350**	**216,606**
Current liabilities			
Trade and other payables	1,501	1,548	1,619
Contract liabilities	20,000	15,000	5,000
Provisions	121	121	121
Borrowings	39	41	42
Total current liabilities	**21,661**	**16,710**	**6,782**
Non-current liabilities			
Provisions	1,295	1,295	1,295
Borrowings	328	288	246
Total non-current liabilities	**1,623**	**1,583**	**1,541**
Total liabilities	**23,284**	**18,293**	**8,323**
Net community assets	**185,852**	**191,057**	**208,283**
Community equity			
Asset revaluation surplus	144,816	144,816	144,816
Retained surplus	41,036	46,241	63,467
Total community equity	**185,852**	**191,057**	**208,283**

AURUKUN SHIRE COUNCIL

Statement of Comprehensive Income

Annual Budget for the three years 2026-27 to 2028-29

	Original Bgt 2026-27	Forecast 2027-28	Forecast 2028-29
	$	$	$
Income			
Revenue			
Recurrent revenue			
Utility charges	1,235	1,279	1,324
Fees and charges	1,175	1,217	1,260
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Total recurrent income	**27,350**	**28,018**	**29,127**
Expenses			
Recurrent expenses			
Employee benefits	(12,136)	(11,650)	(11,163)
Materials and services	(15,553)	(16,142)	(17,075)
Finance cost	(33)	(33)	(32)
Depreciation	(7,628)	(8,089)	(8,881)
Total recurrent expenses	**(35,350)**	**(35,914)**	**(37,151)**
Operating result	**(8,000)**	**(7,896)**	**(8,024)**
Capital revenue			
Grants, subsidies, contributions and donations	14,600	13,100	25,250
Total capital revenue	**14,600**	**13,100**	**25,250**
Capital expenses			
Loss on disposal of assets	0	0	0
Other capital expenses	0	0	0
Total capital expenses	**0**	**0**	**0**
Net result	**6,600**	**5,204**	**17,226**
Other comprehensive income			
Items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus	0	0	0
Total other comprehensive income for the year	**0**	**0**	**0**
Total comprehensive income for the year	**6,600**	**5,204**	**17,226**

AURUKUN SHIRE COUNCIL

Statement of Financial Position

Annual Budget for the three years 2026-27 to 2028-29

	Original Bgt 2026-27	Forecast 2027-28	Forecast 2028-29
	$	$	$
Current assets			
Cash and cash equivalents	49,420	39,645	34,419
Trade and other receivables	2,112	2,199	2,323
Inventories	701	701	701
Other current assets	-	-	-
Contract assets	-	-	-
Total current assets	**52,233**	**42,545**	**37,443**
Non-current assets			
Property, plant and equipment	130,582	141,518	154,962
Lease receivables	26,321	25,287	24,201
Total non-current assets	**156,903**	**166,805**	**179,163**
Total assets	**209,136**	**209,350**	**216,606**
Current liabilities			
Trade and other payables	1,501	1,548	1,619
Contract liabilities	20,000	15,000	5,000
Provisions	121	121	121
Borrowings	39	41	42
Total current liabilities	**21,661**	**16,710**	**6,782**
Non-current liabilities			
Provisions	1,295	1,295	1,295
Borrowings	328	288	246
Total non-current liabilities	**1,623**	**1,583**	**1,541**
Total liabilities	**23,284**	**18,293**	**8,323**
Net community assets	**185,852**	**191,057**	**208,283**
Community equity			
Asset revaluation surplus	144,816	144,816	144,816
Retained surplus	41,036	46,241	63,467
Total community equity	**185,852**	**191,057**	**208,283**

AURUKUN SHIRE COUNCIL

Statement of Cash Flows

Annual Budget for the three years 2026-27 to 2028-29

	Original Bgt 2026-27	Forecast 2027-28	Forecast 2028-29
	$	$	$
Cash flows from operating activities:			
Receipts from customers	8,016	8,650	9,421
Payments to suppliers and employees	(28,066)	(27,765)	(28,186)
	(20,050)	**(19,115)**	**(18,765)**
Interest received	1,650	1,190	863
Rental income	2,243	2,368	2,450
Non-capital grants and contributions	14,880	15,711	16,257
Net cash inflow (outflow) from operating activities	**(1,277)**	**154**	**805**
Cash flows from investing activities:			
Payments for property, plant and equipment	(12,795)	(19,025)	(22,325)
Proceeds from sale of property, plant and equipment	0	0	0
Finance lease receipts	1,040	1,035	1,085
Grants, subsidies, contributions and donations	9,600	8,100	15,250
Net cash inflow (outflow) from investing activities	**(2,155)**	**(9,890)**	**(5,990)**
Cash flows from financing activities:			
Repayment of borrowings			
Finance costs	(38)	(39)	(41)
Net cash inflow (outflow) from financing activities	**(38)**	**(39)**	**(41)**
Net increase (decrease) in cash and cash equivalent held	(3,470)	(9,775)	(5,226)
Cash and cash equivalents at beginning of the financial year	52,890	49,420	39,645
Cash and cash equivalents at end of the financial year	**49,420**	**39,645**	**34,419**

AURUKUN SHIRE COUNCIL

Statement of changes in Equity

Annual Budget for the three years 2026-27 to 2028-29

	Asset revaluation surplus	Retained surplus	Total
	$	$	$
Balance as at 1 July 2025	**144,816**	**34,436**	**179,252**
Net result		6,600	**6,600**
Increase/(decrease) in asset revaluation surplus	0		**0**
Total comprehensive income for the year	**0**	**6,600**	**6,600**
Balance as at 30 June 2026	**144,816**	**41,036**	**185,852**
Balance as at 1 July 2026	**144,816**	**41,036**	**185,852**
Net result		5,205	**5,205**
Other comprehensive income for the year			**0**
Increase/(decrease) in asset revaluation surplus	0		**0**
Total comprehensive income for the year	**0**	**5,205**	**5,205**
Balance as at 30 June 2027	**144,816**	**46,241**	**191,057**
Balance as at 1 July 2027	**144,816**	**46,241**	**191,057**
Net result		17,226	**17,226**
Other comprehensive income for the year			**0**
Increase/(decrease) in asset revaluation surplus			**0**
Total comprehensive income for the year	**0**	**17,226**	**17,226**
Balance as at 30 June 2028	**144,816**	**63,467**	**208,283**

AURUKUN SHIRE COUNCIL

Statement of Cash Flows

Annual Budget for the three years 2026-27 to 2028-29

	Original Bgt 2026-27	Forecast 2027-28	Forecast 2028-29
	$	$	$
Cash flows from operating activities:			
Receipts from customers	8,016	8,650	9,421
Payments to suppliers and employees	(28,066)	(27,765)	(28,186)
	(20,050)	**(19,115)**	**(18,765)**
Interest received	1,650	1,190	863
Rental income	2,243	2,368	2,450
Non-capital grants and contributions	14,880	15,711	16,257
Net cash inflow (outflow) from operating activities	**(1,277)**	**154**	**805**
Cash flows from investing activities:			
Payments for property, plant and equipment	(12,795)	(19,025)	(22,325)
Proceeds from sale of property, plant and equipment	0	0	0
Finance lease receipts	1,040	1,035	1,085
Grants, subsidies, contributions and donations	9,600	8,100	15,250
Net cash inflow (outflow) from investing activities	**(2,155)**	**(9,890)**	**(5,990)**
Cash flows from financing activities:			
Repayment of borrowings			
Finance costs	(38)	(39)	(41)
Net cash inflow (outflow) from financing activities	**(38)**	**(39)**	**(41)**
Net increase (decrease) in cash and cash equivalent held	(3,470)	(9,775)	(5,226)
Cash and cash equivalents at beginning of the financial year	52,890	49,420	39,645
Cash and cash equivalents at end of the financial year	**49,420**	**39,645**	**34,419**

Aurukun Shire Council Annual Budget 2026-27 - Financial Ratios

Key financial sustainability metrics	Target	Budget Jun-27B	Forecast Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Operating surplus ratio	**-0.2% to 2.0%**	**-29.3%**	**-28.2%**	**-27.5%**	**-26.4%**	**-25.3%**	**-24.7%**	**-24.8%**	**-24.1%**	**-24.1%**	**-24.1%**
Operating Result divided by Total Op Revenue. Indicates extent Op Revenue covers Op Expenses											
Cash expense cover ratio (unrestricted)	**> 3 months**	**10.1**	**10.2**	**10.4**	**10.2**	**10.3**	**10.2**	**10.5**	**11.1**	**10.7**	**11.3**
Cash+Investments-Exteral Restricted Cash divided by Op Exp-Dep'n-Finance. Indicates level of liquidity available.											
Asset sustainability ratio QTC Model Long Term	**> 90%**	**44.4%**	**86.5%**	**61.9%**	**81.4%**	**23.7%**	**43.9%**	**28.5%**	**28.5%**	**49.0%**	**26.6%**
Capex on Repalcement Assets divided by Dep'n Exp on Infrastructure Assets. Level of replacement of key assets.											
Average useful life of depreciable assets		**17.0**	**17.4**	**17.4**	**18.1**	**19.1**	**18.7**	**17.4**	**16.4**	**15.7**	**14.6**
Asset WDV/Depreciation Expense											
Net financial liabilities ratio	**<= 60%**	**-179.4%**	**-140.3%**	**-117.2%**	**-112.8%**	**-78.8%**	**-77.5%**	**-79.2%**	**-83.0%**	**-80.4%**	**-85.0%**
Total Liabilities -current Assets divided by Op Revenue. Compares level of debt to Operating Revenues.											
Council controlled revenue ratio	**> 60%**	**8.8%**	**8.9%**	**8.9%**	**8.9%**	**8.9%**	**9.0%**	**9.0%**	**9.0%**	**8.9%**	**8.9%**
Net rates, charges and Fees divided by Total Operating Revenue. Indicator of council's financial flexibility											
Leverage Ratio (debt service cover ratio)	**0 to 3 times**	**(1.1)**	**1.4**	**0.3**	**0.2**	**0.1**	**0.1**	**0.1**	**-**	**-**	**-**
Book value of Debt divided by Op Result + Dep'n+Finance Costs. Indicates council's ability to repay its existing debt.											
Capital expenditure ratio	**N/A**	**1.7**	**2.4**	**2.5**	**2.8**	**3.2**	**1.3**	**0.6**	**0.5**	**0.1**	**0.5**
Gross Capex/Depreciation Expense											
Asset Consumption Ratio	**N/A**	**65.6%**	**67.0%**	**67.9%**	**68.3%**	**65.9%**	**62.8%**	**59.8%**	**56.8%**	**54.4%**	**51.4%**
WDV of Infrastructure Assets divided by replacement cost of Infrastrucure Assets. Approx estimate of asset usage v the cost of replacement.											
Asset Renewal Funding Ratio (Estimate only - minimal own source revenue)	**N/A**	**24.5%**	**70.1%**	**59.2%**	**37.3%**	**17.9%**	**20.2%**	**31.2%**	**29.9%**	**22.9%**	**22.5%**
Total Planned Infrastructure Capex divided by Total Required Capex on Infra Assets. Measure council's Capex ability.	**N/A**										
Population Growth Ratio		**0.1**	**0.1**	**0.2**	**0.3**	**0.1**	**0.1**	**0.1**	**0.1**	**0.1**	**0.1**
Prior estimated population divided by previous years. Driver of council's operating income and service needs into the future. 50 new dwellings 2028-2030											

Statement of Comprehensive Income Annual Budget 2026-27 and Forecast 10 Years

	Jun-25A	Jun-26A	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Income												
Operating revenue												
Net charges	1,124	1,160	1,235	1,279	1,324	1,369	1,414	1,460	1,506	1,555	1,604	1,656
Fees and charges	1,176	1,176	1,175	1,217	1,260	1,303	1,346	1,389	1,433	1,479	1,526	1,575
Rental income	2,236	2,142	2,292	2,375	2,458	2,541	2,625	2,709	2,796	2,885	2,978	3,073
Interest received	1,060	913	1,650	1,190	863	703	767	492	422	446	499	521
Contract and recoverable works	7,664	4,733	5,438	5,838	6,538	6,800	7,065	7,333	7,612	7,901	8,201	8,513
Other sales revenue	309	423	342	354	367	379	392	404	417	431	444	459
General purpose grants	10,652	9,600	9,250	9,583	9,918	10,255	10,594	10,933	11,283	11,644	12,016	12,401
State subsidies and grants—operating	2,891	4,000	4,334	4,490	4,647	4,805	4,964	5,123	5,287	5,456	5,630	5,810
Commonwealth subsidies and grants—operating	1,160	1,555	1,634	1,693	1,752	1,812	1,871	1,931	1,993	2,057	2,123	2,191
Contributions—operating	1,886	0	0	0	0	0	0	0	0	0	0	0
Total operating revenue	**30,158**	**25,702**	**27,350**	**28,019**	**29,126**	**29,967**	**31,038**	**31,773**	**32,749**	**33,853**	**35,022**	**36,198**
Capital revenue												
Grants, subsidies, contributions and donations	4,863	10,049	14,600	13,100	25,250	28,250	19,200	9,800	3,650	3,700	4,300	3,300
Total revenue	**35,021**	**35,751**	**41,950**	**41,119**	**54,376**	**58,217**	**50,238**	**41,573**	**36,399**	**37,553**	**39,322**	**39,498**
Capital income	1,408	0	0	0	0	0	0	0	0	0	0	0
Total income	**36,429**	**35,751**	**41,950**	**41,119**	**54,376**	**58,217**	**50,238**	**41,573**	**36,399**	**37,553**	**39,322**	**39,498**
Expenses												
Operating expenses												
Employee benefits	10,070	10,842	12,136	11,650	11,163	10,677	10,391	10,205	10,119	10,234	10,561	10,899
Materials and services	18,334	14,455	15,413	16,142	17,075	17,709	18,345	18,882	19,676	20,346	21,145	21,750
Finance costs	79	46	33	33	32	31	30	29	28	27	26	26
Depreciation and amortisation	7,271	7,593	7,628	8,089	8,881	9,464	10,117	10,489	11,043	11,415	11,746	12,198
Other expenses	0	0	140	0	0	0	0	0	0	0	0	0
Total operating expenses	**35,754**	**32,936**	**35,350**	**35,914**	**37,151**	**37,881**	**38,883**	**39,605**	**40,866**	**42,022**	**43,479**	**44,873**
Capital expenses	566	0	0	0	0	0	0	0	0	0	0	0
Total expenses	**36,320**	**32,936**	**35,350**	**35,914**	**37,151**	**37,881**	**38,883**	**39,605**	**40,866**	**42,022**	**43,479**	**44,873**
Net result	**109**	**2,815**	**6,600**	**5,205**	**17,226**	**20,336**	**11,354**	**1,968**	**(4,468)**	**(4,469)**	**(4,158)**	**(5,375)**
Other comprehensive income	7,778	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income for the year	**7,887**	**2,815**	**6,600**	**5,205**	**17,226**	**20,336**	**11,354**	**1,968**	**(4,468)**	**(4,469)**	**(4,158)**	**(5,375)**
Operating revenue	30,158	25,702	27,350	28,019	29,126	29,967	31,038	31,773	32,749	33,853	35,022	36,198
Operating expenses	35,754	32,936	35,350	35,914	37,151	37,881	38,883	39,605	40,866	42,022	43,479	44,873
Operating result	**(5,596)**	**(7,234)**	**(8,000)**	**(7,895)**	**(8,024)**	**(7,914)**	**(7,846)**	**(7,832)**	**(8,118)**	**(8,169)**	**(8,458)**	**(8,675)**

Statement of Financial Position Annual Budget 2026-27 and 10 Year Forecast

	Jun-25A	Jun-26A	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Assets												
Current assets												
Externally restricted component	27,297	27,500	26,000	16,000	10,000	10,000	0	0	0	0	0	0
Unrestricted component	19,267	25,390	23,420	23,645	24,419	24,042	24,656	24,797	26,049	28,169	28,168	30,764
Trade and other receivables	1,486	1,566	2,112	2,199	2,323	2,405	2,488	2,564	2,657	2,746	2,838	2,924
Inventories	1,043	701	701	701	701	701	701	701	701	701	701	701
Contract Assets	806	0	0	0	0	0	0	0	0	0	0	0
Other current assets	1,193	140	0	0	0	0	0	0	0	0	0	0
Total current assets	**51,092**	**55,297**	**52,233**	**42,545**	**37,443**	**37,148**	**27,845**	**28,062**	**29,407**	**31,616**	**31,706**	**34,389**
Non-current assets												
Property, plant & equipment	131,232	125,415	130,582	141,518	154,962	171,928	193,941	197,092	192,739	187,524	184,778	178,280
Other non-current assets	27,361	27,361	26,321	25,286	24,201	22,866	21,514	20,104	18,666	17,211	15,731	14,211
Total non-current assets	**158,593**	**152,776**	**156,903**	**166,804**	**179,163**	**194,794**	**215,455**	**217,196**	**211,405**	**204,735**	**200,509**	**192,491**
Total assets	**209,685**	**208,073**	**209,136**	**209,349**	**216,605**	**231,942**	**243,299**	**245,258**	**240,812**	**236,351**	**232,215**	**226,880**
Liabilities												
Current liabilities												
Trade and other payables	2,142	2,000	1,501	1,548	1,619	1,662	1,709	1,745	1,813	1,870	1,943	1,993
Contract Liabililites	27,298	0	0	0	0	0	0	0	0	0	0	0
Loans	37	0	39	41	42	44	45	47	49	50	11	0
Provisions	122	121	121	121	121	121	121	121	121	121	121	121
Total current liabilities	**29,599**	**2,121**	**1,661**	**1,709**	**1,782**	**1,827**	**1,875**	**1,913**	**1,983**	**2,042**	**2,075**	**2,114**
Non-current liabilities												
Contract Liabililites	0	25,000	20,000	15,000	5,000	0	0	0	0	0	0	0
Loans	405	405	328	288	246	202	157	110	61	11	0	0
Provisions - Employee	162	161	161	161	161	161	161	161	161	161	161	161
Provision Landfill rehabilitation	1,133	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134
Total non-current liabilities	**1,700**	**26,700**	**21,623**	**16,583**	**6,541**	**1,497**	**1,452**	**1,405**	**1,356**	**1,306**	**1,295**	**1,295**
Total liabilities	**31,299**	**28,821**	**23,284**	**18,292**	**8,323**	**3,324**	**3,327**	**3,318**	**3,339**	**3,348**	**3,370**	**3,409**
Net community assets	**178,386**	**179,252**	**185,852**	**191,057**	**208,283**	**228,618**	**239,972**	**241,940**	**237,473**	**233,003**	**228,846**	**223,471**
Community equity												
Asset revaluation surplus	144,816	144,816	144,816	144,816	144,816	144,816	144,816	144,816	144,816	144,816	144,816	144,816
Retained surplus	33,570	34,436	41,036	46,241	63,467	83,802	95,156	97,124	92,657	88,187	84,030	78,655
Total community equity	**178,386**	**179,252**	**185,852**	**191,057**	**208,283**	**228,618**	**239,972**	**241,940**	**237,473**	**233,003**	**228,846**	**223,471**

Changes in Equity Annual Budget 2026-27 and 10 Year Forecast										
	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Asset revaluation surplus										
Opening balance	144,816	144,816	144,816	144,816	144,816	144,816	144,816	144,816	144,816	144,816
Net result	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus	0	0	0	0	0	0	0	0	0	0
Internal payments made	na	na	na	na	na	na	na	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na	na	na	na	na	na	na	na
Closing balance	144,816	144,816	144,816	144,816	144,816	144,816	144,816	144,816	144,816	144,816
Retained surplus										
Opening balance	34,436	41,036	46,241	63,467	83,802	95,156	97,124	92,657	88,187	84,030
Net result	6,600	5,205	17,226	20,336	11,354	1,968	(4,468)	(4,469)	(4,158)	(5,375)
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na
Internal payments made	0	0	0	0	0	0	0	0	0	0
Adjustment for Initial Recognition of Accounting Standards	0	na	na	na	na	na	na	na	na	na
Closing balance	41,036	46,241	63,467	83,802	95,156	97,124	92,657	88,187	84,030	78,655
Total										
Opening balance	179,252	185,852	191,057	208,283	228,618	239,972	241,940	237,473	233,003	228,846
Net result	6,600	5,205	17,226	20,336	11,354	1,968	(4,468)	(4,469)	(4,158)	(5,375)
Increase in asset revaluation surplus	0	0	0	0	0	0	0	0	0	0
Internal payments made	0	0	0	0	0	0	0	0	0	0
Adjustment for Initial Recognition of Accounting Standards	0	na	na	na	na	na	na	na	na	na
Closing balance	**185,852**	**191,057**	**208,283**	**228,618**	**239,972**	**241,940**	**237,473**	**233,003**	**228,846**	**223,471**

Statement of Cash Flows for Annual Budget 2026-27and 10 Year Forecast

	Jun-25A	Jun-26A	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Cash flows from operating activities												
Receipts from customers	11,783	8,692	8,016	8,650	9,421	9,821	10,187	10,558	10,935	11,333	11,743	12,170
Payments to suppliers and employees	(31,036)	(26,854)	(28,067)	(27,765)	(28,187)	(28,364)	(28,711)	(29,074)	(29,750)	(30,546)	(31,659)	(32,624)
Interest received	1,060	819	1,650	1,190	863	703	767	492	422	446	499	521
Rental income	2,260	2,142	2,243	2,368	2,450	2,534	2,618	2,703	2,788	2,878	2,970	3,066
Non-capital grants and contributions	16,588	15,155	14,894	15,724	16,268	16,826	17,383	17,945	18,511	19,107	19,719	20,354
Borrowing costs	0	0	(14)	(13)	(11)	(10)	(8)	(7)	(5)	(3)	(2)	(0)
Net cash inflow from operating activities	**655**	**(46)**	**(1,277)**	**154**	**804**	**1,510**	**2,235**	**2,616**	**2,901**	**3,214**	**3,269**	**3,487**
Cash flows from investing activities												
Payments for property, plant and equipment	(6,636)	(3,418)	(12,795)	(19,025)	(22,325)	(26,430)	(32,130)	(13,640)	(6,690)	(6,200)	(9,000)	(5,700)
Proceeds from sale of property, plant and equipment	0	120	0	0	0	0	0	0	0	0	0	0
Grants, subsidies, contributions and donations	30,852	8,576	9,600	8,100	15,250	23,250	19,200	9,800	3,650	3,700	4,300	3,300
Other cash flows from investing activities	1,174	1,200	1,040	1,035	1,085	1,335	1,352	1,410	1,438	1,455	1,480	1,520
Net cash inflow from investing activities	**25,390**	**6,478**	**(2,155)**	**(9,890)**	**(5,990)**	**(1,845)**	**(11,578)**	**(2,430)**	**(1,602)**	**(1,045)**	**(3,220)**	**(880)**
Cash flows from financing activities												
Proceeds from borrowings	0	0	0	0	0	0	0	0	0	0	0	0
Repayment of borrowings	(35)	(36)	(38)	(39)	(41)	(42)	(44)	(45)	(47)	(49)	(50)	(11)
Repayment of leases	(79)	(70)	0	0	0	0	0	0	0	0	0	0
Net cash inflow from financing activities	**(114)**	**(106)**	**(38)**	**(39)**	**(41)**	**(42)**	**(44)**	**(45)**	**(47)**	**(49)**	**(50)**	**(11)**
Total cash flows												
Net increase in cash and cash equivalent held	**25,931**	**6,326**	**(3,470)**	**(9,775)**	**(5,226)**	**(377)**	**(9,386)**	**141**	**1,252**	**2,121**	**(2)**	**2,596**
Opening cash and cash equivalents	20,633	46,564	52,890	49,420	39,645	34,419	34,042	24,655	24,797	26,048	28,169	28,168
Closing cash and cash equivalents	**46,564**	**52,890**	**49,420**	**39,645**	**34,419**	**34,042**	**24,655**	**24,797**	**26,048**	**28,169**	**28,168**	**30,764**

QTC Financial Forecast Template—Aurukun Shire Council
Dashboard

6 warnings identified—Whole of Council active

All inputs are in thousands ($'000) unless otherwise indicated

Control Panel

1. Select Scenario

Base case

2. Whole of Council or Business Units?

- (•) Whole of Council
- ( ) Selected Business Units

3. Select Business Units

- [x] Whole of Council
- [ ] [Inactive BU] 2
- [ ] [Inactive BU] 3
- [ ] [Inactive BU] 4
- [ ] [Inactive BU] 5
- [ ] [Inactive BU] 6

4. Normalise Results

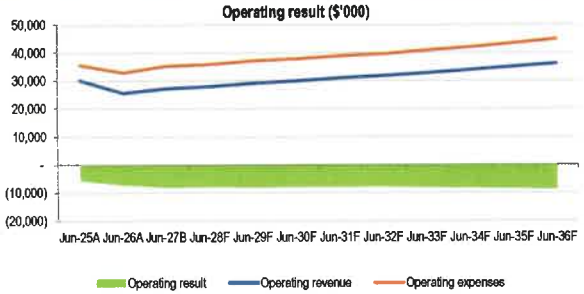
- [ ] Use median cash balance for ratios
- [ ] Use alt. min. liquidity for cash chart
- [ ] Normalise for selected grant program

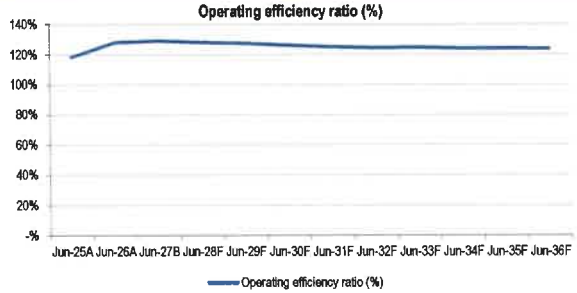
State subsidies and grants—operating

5. Print

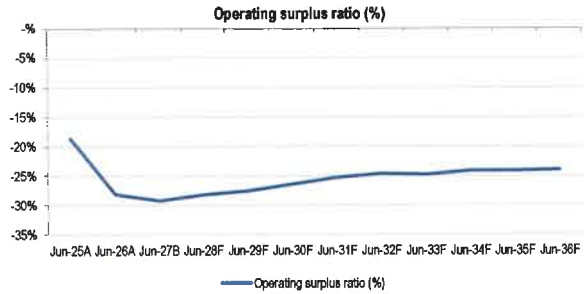
Print All
Operating Performance
Fiscal Flexibility
Asset Sustainability
Liquidity

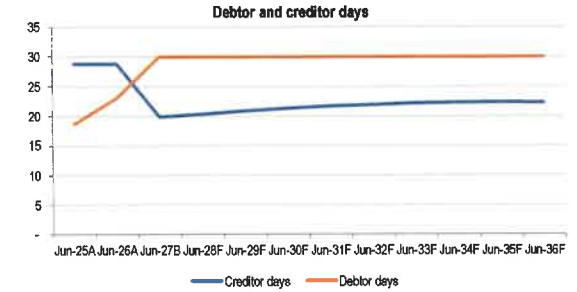
Operating Performance

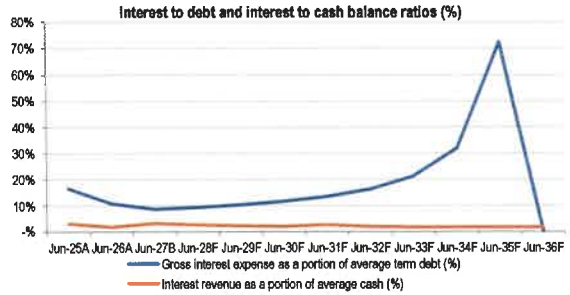












Operating performance indicators	Actual Jun-25A	Actual Jun-26A	Budget Jun-27B	Forecast Jun-28F	Forecast Jun-29F	Forecast Jun-30F	Forecast Jun-31F	Forecast Jun-32F	Forecast Jun-33F	Forecast Jun-34F	Forecast Jun-35F	Forecast Jun-36F	Annual average Actual (FY22-26)	Annual average Forecast (FY27-31)	Annual average Forecast (FY27-36)
Operating performance metrics															
Operating surplus ratio (%)	-18.6%	-28.1%	-29.3%	-28.2%	-27.5%	-26.4%	-25.3%	-24.7%	-24.8%	-24.1%	-24.1%	-24.0%	-22.6%	-27.3%	-25.8%
Operating efficiency ratio (%)	118.6%	128.1%	129.3%	128.2%	127.5%	126.4%	125.3%	124.7%	124.8%	124.1%	124.1%	124.0%	122.6%	127.3%	125.8%
Sales, contracts and recoverable works margin (%)	42.0%	41.1%	35.8%	35.1%	34.4%	34.0%	33.6%	34.7%	34.4%	34.3%	34.3%	35.5%	39.7%	34.6%	34.6%

Original Budget 2026-27 - Summary by Cost Centre

Programme Description	Sub-Programme Description	Original Budget 2026-27	% Change	Current Budget 2025-26
Governance	Mayor & Elected Members	(448,500)	6.0%	(423,300)
	Executive	(403,300)	27.5%	(316,300)
	Executive support	(190,800)	-1.4%	(193,550)
	Legal & Governance	(50,000)	-78.7%	(234,300)
	Governance Totals	**(1,092,600)**	**-6.4%**	**(1,167,450)**
Corporate Services				
	Grants - Operating	10,200,000	18.6%	8,600,000
	Grants Capital	10,000,000	461.8%	1,780,000
	Financial Services	894,800	0.6%	889,400
	Employment Costs	(91,691)	-74.5%	(359,450)
	General Administration	(5,248,500)	12.5%	(4,664,450)
	Arts & Culture	30,492	2.5%	29,750
	Property Management	1,403,400	1.4%	1,384,300
	Accommodation Income	218,950	27.4%	171,850
	Customer Services	(146,300)	4.1%	(140,530)
	Staff Housing	(46,650)	-180.3%	58,100
	Stores Operations	(67,900)	-84.1%	(426,800)
	Depreciation	(2,350,500)	4.4%	(2,252,500)
	Corporate Services Total	**14,796,101**	**191.9%**	**5,069,670**
Community Services		0		4,944,770
	Community Services Admin	(695,000)	11.2%	(624,800)
	Biz Development	(50,300)	-47.2%	(95,300)
	Comm Service Facilities	(203,950)	-106.2%	(426,500)
	Community Events	14,500	-80.7%	75,100
	Library Totals	(166,300)	30.8%	(127,150)
	Child Care Totals	(322,000)	87.5%	(171,700)
	Aged Care Totals	5,000	-104.4%	(113,600)
	Community Police/Security	(667,900)	93.4%	(345,300)
	Enviro Health Totals	(265,200)	-6.8%	(284,400)
	Community Serv Income	18,000		0
	Comm Services Program Exp	0	-100.0%	(90,200)
	Community Services Dep'n	(1,360,050)	9.8%	(1,238,850)
	Community Services Totals	**(3,693,200)**	**7.3%**	**(3,442,700)**
Technical Services				
	Tech Serv Admin	(1,339,500)	34.9%	(992,800)
	Plant Totals	(656,500)	38.6%	(473,500)
	Workshop Admin	(224,700)	-30.5%	(323,150)
	Depot Admin	(141,600)	11.5%	(127,050)
	Roads Totals	1,920,400	163.6%	728,500
	Public Amenties Totals	875,820	-192.2%	(949,590)
	Utilities Totals	141,650	-93.6%	2,208,600
	Building Trades Totals	(669,200)	20.6%	(555,000)
	Pr works Buildings	25,000	42.9%	17,500
	Disaster Mgt Totals	(28,300)	784.4%	(3,200)
	Depreciation Totals	(3,914,950)	0.4%	(3,901,250)
	DRFA Totals	0		0
	Tech Services Totals	**(4,011,880)**	**-8.2%**	**(4,370,940)**
Property				
	Housing Totals	1,059,000	-30.1%	1,515,800
	Properties and Facilities	(456,750)	110.9%	(216,600)
	Property - Totals	**602,250**	**-53.6%**	**1,299,200**
Total Budget All Departments 2025-26		**6,600,671**	**-352.7%**	**(2,612,220)**