

Aurukun Shire Council

Annual Budget 2025-26



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Aurukun Shire Council 2025-26 Budget

Aurukun Shire Mayor Barbara Bandicootcha is optimistic about the projects budgeted for 2025-26. The most significant will be the approved funding to construct new houses within the community.

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

Water Charges will increase by 5.1%
Sewerage charge (per pedestal) by 5.41%
Cleaving (waste collection) by 4.82%

Operational Highlights

Community Facilities

Property Management – \$1.4M
Community Facilities - \$1.3M
Community Events - \$110k
Library - \$163k
Child Care - \$1.1M
Environmental Health - \$495k
Cemeteries - \$227k
Parks & Gardens - \$488k

Road and Transport Infrastructure

Roads Maintenance - \$842k
Airport Management - \$659k

Building Services

Council Assets Maintenance - \$555k
Community Housing Maintenance - \$4.4M

Utility Services

Water - \$573k
Sewerage - \$377k
Waste Collection - \$133k

Capital Works Highlights

Buildings - \$9.8M: Includes community housing expansion preliminary works
Water - \$8M: Review and upgrade of water infrastructure
Fleet - \$2.0M: Includes 4WD community bus and new plant for road crew
Road Infrastructure - \$1.5M: Roads to Recovery, DRFA and ATSI TIDs programs
Airport - \$1.1M: Runway Rehabilitation

AURUKUN SHIRE COUNCIL**Statement of Comprehensive Income****Annual Budget for the three years 2025-26 to 2027-28**

	Original Bgt 2025-26	Forecast 2026-27	Forecast 2027-28
	\$	\$	\$
Income			
Revenue			
Recurrent revenue			
Utility charges	1,182,000	1,223,370	1,266,190
Fees and charges	1,083,000	1,283,000	1,327,910
Other recurrent income	6,356,000	6,563,210	6,670,670
Grants, subsidies, contributions and donations	14,389,000	14,892,620	15,413,860
Total recurrent revenue	23,010,000	23,962,200	24,678,630
Capital revenue			
Grants, subsidies, contributions and donations	10,049,000	14,471,000	14,900,000
Total capital revenue	10,049,000	14,471,000	14,900,000
Rental income	2,270,000	2,170,000	2,245,950
Interest received	912,930	668,210	661,660
Other capital income		0	0
Gain on revaluation of finance leases		0	0
Initial recognition of new finance leases		0	0
Total income	36,241,930	41,271,410	42,486,240
Expenses			
Recurrent expenses			
Employee benefits	(10,913,000)	(10,675,780)	(11,049,430)
Materials and services	(15,565,000)	(14,591,100)	(15,101,790)
Finance cost	(16,540)	(15,070)	(13,580)
Depreciation	(7,593,120)	(8,123,890)	(8,427,710)
Total recurrent expenses	(34,087,660)	(33,405,840)	(34,592,510)
Capital expenses			
Loss on disposal of assets	0	0	0
Other capital expenses			
Total capital expenses	0	0	0
Total expenses	(34,087,660)	(33,405,840)	(34,592,510)
Net result	2,154,270	7,865,570	7,893,730
Other comprehensive income			
Items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus			
Total other comprehensive income for the year	0	0	0
Total comprehensive income for the year	2,154,270	7,865,570	7,893,730

AURUKUN SHIRE COUNCIL**Statement of Financial Position****Annual Budget for the three years 2025-26 to 2027-28**

	Original Bgt 2025-26	Forecast 2026-27	Forecast 2027-28
	\$	\$	\$
Current assets			
Cash and cash equivalents	18,556,810	19,947,670	20,573,700
Trade and other receivables	2,077,810	2,147,850	2,206,930
Inventories	1,000,000	1,000,000	1,000,000
Other current assets	1,093,000	1,014,000	937,000
Contract assets	-	-	-
Total current assets	22,727,620	24,109,520	24,717,630
Non-current assets			
Property, plant and equipment	158,241,880	161,627,990	168,915,280
Lease receivables	-	-	-
Total non-current assets	158,241,880	161,627,990	168,915,280
Total assets	180,969,500	185,737,510	193,632,910
Current liabilities			
Trade and other payables	1,488,690	1,404,090	1,449,270
Contract liabilities	2,971,000	-	-
Provisions	-	-	-
Borrowings	41,970	43,490	45,140
Total current liabilities	4,501,660	1,447,580	1,494,410
Non-current liabilities			
Provisions	1,443,000	1,443,000	1,443,000
Borrowings	356,570	313,080	267,930
Total non-current liabilities	1,799,570	1,756,080	1,710,930
Total liabilities	6,301,230	3,203,660	3,205,340
Net community assets	174,668,270	182,533,850	190,427,570
Community equity			
Asset revaluation surplus	140,486,000	140,486,000	140,486,000
Retained surplus	34,182,270	42,047,850	49,941,570
Total community equity	174,668,270	182,533,850	190,427,570

AURUKUN SHIRE COUNCIL

Statement of Cash Flows

Annual Budget for the three years 2025-26 to 2027-28

	Original Bgt 2025-26	Forecast 2026-27	Forecast 2027-28
	\$	\$	\$
Cash flows from operating activities:			
Receipts from customers	8,434,190	9,032,710	9,250,800
Payments to suppliers and employees	(25,440,310)	(25,352,500)	(26,107,110)
	(17,006,120)	(16,319,790)	(16,856,310)
Interest received	912,930	668,210	661,660
Rental income	2,220,810	2,178,220	2,240,210
Non-capital grants and contributions	14,077,200	14,851,220	15,374,480
	204,820	1,377,860	1,420,040
Cash flows from investing activities:			
Payments for property, plant and equipment	(15,662,000)	(12,400,000)	(16,550,000)
Proceeds from sale of property, plant and equipment			
Finance lease receipts	1,021,000	969,000	912,000
Grants, subsidies, contributions and donations	10,049,000	11,500,000	14,900,000
Net cash inflow (outflow) from investing activities	(4,592,000)	69,000	(738,000)
Cash flows from financing activities:			
Repayment of borrowings	(15,540)	(14,030)	(12,510)
Finance costs	(40,460)	(41,970)	(43,490)
Net cash inflow (outflow) from financing activities	(56,000)	(56,000)	(56,000)
Net increase (decrease) in cash and cash equivalent held	(4,443,180)	1,390,860	626,040
Cash and cash equivalents at beginning of the financial year	22,999,840	18,556,640	19,947,500
Cash and cash equivalents at end of the financial year	18,556,660	19,947,500	20,573,540

AURUKUN SHIRE COUNCIL
Statement of changes in Equity
Annual Budget for the three years 2025-26 to 2027-28

	Asset revaluation surplus	Retained surplus	Total
	\$	\$	\$
Balance as at 1 July 2025	140,486,000	32,028,000	172,514,000
Net result		2,154,270	2,154,270
Increase/(decrease) in asset revaluation surplus	0	0	0
Total comprehensive income for the year	0	2,154,270	2,154,270
Balance as at 30 June 2026	140,486,000	34,182,270	174,668,270
Balance as at 1 July 2026	140,486,000	34,182,270	174,668,270
Net result	-	7,865,580	7,865,580
Other comprehensive income for the year			
Increase/(decrease) in asset revaluation surplus	0	-	0
Total comprehensive income for the year	0	7,865,580	7,865,580
Balance as at 30 June 2027	140,486,000	42,047,850	182,533,850
Balance as at 1 July 2027	140,486,000	42,047,850	182,533,850
Net result	-	7,893,720	7,893,720
Other comprehensive income for the year			
Increase/(decrease) in asset revaluation surplus	0	-	0
Total comprehensive income for the year	0	7,893,720	7,893,720
Balance as at 30 June 2028	140,486,000	49,941,570	190,427,570

Statement of Comprehensive Income - Annual Budget 2025-26

Income											
Revenue	Jun-25F	Jun-26B	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
Operating revenue											
Net rates, levies and charges	1,127	1,182	1,223	1,266	1,307	1,349	1,392	1,433	1,476	1,521	1,566
Fees and charges	1,030	1,083	1,283	1,328	1,370	1,414	1,460	1,503	1,548	1,595	1,643
Rental income	2,139	2,270	2,170	2,246	2,318	2,392	2,469	2,543	2,619	2,697	2,778
Interest received	969	913	668	662	643	654	730	672	681	707	738
Sales revenue	8,392	6,356	6,563	6,671	6,968	7,279	7,568	7,868	8,180	8,505	8,843
Grants, subsidies, contributions and donations	13,845	14,389	14,893	15,414	15,907	16,416	16,941	17,450	17,973	18,512	19,068
Total operating revenue	27,502	26,193	26,800	27,586	28,513	29,504	30,559	31,469	32,478	33,538	34,636
Capital revenue											
Grants, subsidies, contributions and donations	6,277	10,049	14,471	14,900	22,000	22,125	4,325	3,525	3,025	3,025	3,025
Total revenue	33,779	36,242	41,271	42,486	50,513	51,629	34,884	34,994	35,503	36,563	37,661
Capital income											
Total Capital Income	(20)	-	-	-	-	-	-	-	-	-	-
Total income	33,759	36,242	41,271	42,486	50,513	51,629	34,884	34,994	35,503	36,563	37,661
Expenses											
Operating expenses											
Employee benefits	9,339	10,913	10,676	11,049	11,403	11,768	12,144	12,509	12,884	13,271	13,669
Materials and services	19,229	15,565	14,591	15,102	15,585	16,084	16,598	17,096	17,609	18,138	18,682
Finance costs	17	17	15	14	12	10	9	7	5	3	1
Depreciation and amortisation	7,701	7,593	8,124	8,428	8,518	8,506	8,825	9,022	9,215	9,366	9,612
Total operating expenses	36,286	34,088	33,406	34,593	35,518	36,368	37,576	38,634	39,713	40,777	41,964
Total comprehensive income for the year	(2,527)	2,154	7,866	7,894	14,996	15,261	(2,692)	(3,640)	(4,210)	(4,215)	(4,303)
Operating result											
Operating revenue	27,502	26,193	26,800	27,586	28,513	29,504	30,559	31,469	32,478	33,538	34,636
Operating expenses	36,286	34,088	33,406	34,593	35,518	36,368	37,576	38,634	39,713	40,777	41,964
Operating result	(8,784)	(7,895)	(6,605)	(7,006)	(7,004)	(6,864)	(7,017)	(7,165)	(7,235)	(7,240)	(7,328)

Statement of Financial Position - Annual Budget 2025-26

Assets	Jun-25A	Jun-26B	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
Current assets											
Cash and cash equivalents	23,000	18,557	19,948	20,574	21,618	22,208	22,438	22,690	23,377	24,174	25,135
Trade and other receivables	1,530	2,078	2,148	2,207	2,291	2,371	2,452	2,524	2,613	2,698	2,786
Inventories	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other current assets	1,174	1,093	1,014	937	863	792	725	663	608	564	526
Total current assets	26,704	22,728	24,110	24,718	25,771	26,371	26,615	26,877	27,599	28,437	29,447
Non-current assets											
Property, plant & equipment	123,967	132,036	136,312	144,434	159,166	174,561	172,336	169,114	164,850	160,433	155,772
Other non-current assets	27,146	26,206	25,316	24,481	23,696	22,964	22,254	21,566	20,901	20,261	19,646
Total non-current assets	151,113	158,242	161,628	168,915	182,862	197,525	194,590	190,680	185,751	180,694	175,418
Total assets	177,817	180,969	185,738	193,633	208,634	223,896	221,205	217,557	213,349	209,131	204,865
Liabilities											
Current liabilities											
Trade and other payables	450	1,489	1,404	1,449	1,500	1,548	1,597	1,641	1,695	1,745	1,798
Contract Liabilities	2,971	-	-	-	-	-	-	-	-	-	-
Borrowings	40	42	43	45	47	49	50	52	54	16	-
Provisions	177	-	-	-	-	-	-	-	-	-	-
Total current liabilities	3,638	1,531	1,448	1,494	1,547	1,596	1,648	1,693	1,749	1,761	1,798
Non-current liabilities											
Contract Liabilities	-	2,971	-	-	-	-	-	-	-	-	-
Borrowings	399	357	313	268	221	173	122	70	16	-	-
Provisions	1,266	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443
Total non-current liabilities	1,665	4,771	1,756	1,711	1,664	1,616	1,565	1,513	1,459	1,443	1,443
Total liabilities	5,303	6,301	3,204	3,205	3,211	3,212	3,213	3,206	3,207	3,204	3,241
Net community assets	172,514	174,668	182,534	190,428	205,423	220,684	217,992	214,352	210,142	205,927	201,624
Community equity											
Asset revaluation surplus	140,486	140,486	140,486	140,486	140,486	140,486	140,486	140,486	140,486	140,486	140,486
Retained surplus	32,028	34,182	42,048	49,942	64,937	80,198	77,506	73,866	69,656	65,441	61,138
Total community equity	172,514	174,668	182,534	190,428	205,423	220,684	217,992	214,352	210,142	205,927	201,624

Statement of Cash Flows - Annual Budget 2025-26

	Jun-25A	Jun-26B	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
Cash flows from operating activities											
Receipts from customers	10,113	8,434	9,033	9,251	9,612	10,009	10,388	10,776	11,170	11,586	12,016
Payments to suppliers and employees	(28,397)	(25,440)	(25,353)	(26,107)	(26,939)	(27,805)	(28,695)	(29,563)	(30,441)	(31,359)	(32,299)
Interest received	969	913	668	662	643	654	730	672	681	707	738
Rental income	2,051	2,221	2,178	2,240	2,311	2,386	2,462	2,537	2,612	2,691	2,772
Non-capital grants and contributions	13,273	14,077	14,851	15,374	15,863	16,374	16,898	17,412	17,926	18,468	19,022
Borrowing costs	(17)	(16)	(14)	(13)	(11)	(9)	(7)	(6)	(4)	(2)	(0)
Payment of provision	(61)	-	-	-	-	-	-	-	-	-	-
Net cash inflow from operating activities	(2,069)	189	1,364	1,408	1,480	1,609	1,777	1,827	1,944	2,092	2,249
Cash flows from investing activities											
Payments for property, plant and equipment	(8,173)	(15,662)	(12,400)	(16,550)	(23,250)	(23,900)	(6,600)	(5,800)	(4,950)	(4,950)	(4,950)
Grants, subsidies, contributions and donations	11,508	10,049	11,500	14,900	22,000	22,125	4,325	3,525	3,025	3,025	3,025
Other cash flows from investing activities	1,071	1,021	969	912	859	803	777	750	720	684	653
Net cash inflow from investing activities	4,475	(4,592)	69	(738)	(391)	(972)	(1,498)	(1,525)	(1,205)	(1,241)	(1,272)
Cash flows from financing activities											
Repayment of borrowings	(39)	(40)	(42)	(43)	(45)	(47)	(49)	(50)	(52)	(54)	(16)
Net cash inflow from financing activities	(39)	(40)	(42)	(43)	(45)	(47)	(49)	(50)	(52)	(54)	(16)
Total cash flows											
Net increase in cash and cash equivalent held	2,367	(4,443)	1,391	626	1,044	590	230	252	687	797	961
Opening cash and cash equivalents	20,633	23,000	18,557	19,948	20,574	21,618	22,208	22,438	22,690	23,377	24,174
Closing cash and cash equivalents	23,000	18,557	19,948	20,574	21,618	22,208	22,438	22,690	23,377	24,174	25,135

Statement of Changes in Equity - Annual Budget 2025-26

	Jun-25A	Jun-26B	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
Asset revaluation surplus											
Opening balance		140,486	140,486	140,486	140,486	140,486	140,486	140,486	140,486	140,486	140,486
Net result		na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus		-	-	-	-	-	-	-	-	-	-
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	140,486	140,486	140,486	140,486	140,486	140,486	140,486	140,486	140,486	140,486	140,486
Retained surplus											
Opening balance		32,028	34,182	42,048	49,942	64,937	80,198	77,506	73,866	69,656	65,441
Net result		2,154	7,866	7,894	14,996	15,261	(2,692)	(3,640)	(4,210)	(4,215)	(4,303)
Increase in asset revaluation surplus		na	na	na	na	na	na	na	na	na	na
Internal payments made		-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards		-	na	na	na	na	na	na	na	na	na
Closing balance	32,028	34,182	42,048	49,942	64,937	80,198	77,506	73,866	69,656	65,441	61,138
Total											
Opening balance		172,514	174,668	182,534	190,428	205,423	220,684	217,992	214,352	210,142	205,927
Net result		2,154	7,866	7,894	14,996	15,261	(2,692)	(3,640)	(4,210)	(4,215)	(4,303)
Increase in asset revaluation surplus		-	-	-	-	-	-	-	-	-	-
Internal payments made		-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards		-	na	na	na	na	na	na	na	na	na
Closing balance	172,514	174,668	182,534	190,428	205,423	220,684	217,992	214,352	210,142	205,927	201,624

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Aurukun Shire Council Annual Budget 2025-26 - Financial Ratios

Key financial sustainability metrics	Target	Budget	Forecast								
		Jun-26B	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
Operating surplus ratio	-0.2% to 2.0%	-31.9%	-23.2%	-19.2%	-18.5%	-18.2%	-18.9%	-19.4%	-19.6%	-20.1%	-20.2%
Operating Result divided by Total Op Revenue. Indicates extent Op Revenue covers Op Expenses											
Cash expense cover ratio (unrestricted)	> 3 months	8.4	9.4	9.4	9.6	9.6	9.4	9.2	9.2	9.2	9.3
Cash+Investments-External Restricted Cash divided by Op Exp-Dep'n-Finance. Indicates level of liquidity available.											
Asset sustainability ratio	> 90%	44.6%	86.2%	57.0%	82.2%	87.0%	32.3%	36.6%	29.3%	29.4%	28.6%
Capex on Replacement Assets divided by Dep'n Exp on Infrastructure Assets. Level of replacement of key assets.											
Average useful life of depreciable assets		17.3	16.7	17.0	18.6	20.4	19.4	18.7	17.8	17.0	16.1
Asset WDV/Depreciation Expense											
Net financial liabilities ratio	<= 60%	-69.3%	-73.1%	-73.4%	-74.9%	-74.5%	-72.9%	-71.7%	-71.8%	-72.0%	-72.6%
Total Liabilities -current Assets divided by Op Revenue. Compares level of debt to Operating Revenues.											
Council controlled revenue ratio	> 60%	8.6%	9.4%	9.4%	9.4%	9.4%	9.3%	9.3%	9.3%	9.3%	9.3%
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	(1.4)	0.2	0.2	0.2	0.1	0.1	0.1	0.0	0.0	-
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	2.1	1.5	2.0	2.7	2.8	0.7	0.6	0.5	0.5	0.5
Gross Capex/Depreciation Expense											
Asset Consumption Ratio	N/A	61.4%	62.6%	64.3%	66.9%	69.3%	69.5%	69.5%	69.4%	69.3%	69.0%
WDV of Infrastructure Assets divided by replacement cost of Infrastructure 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		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Prior estimated population divided by previous years. Driver of council's operating income and service needs into the future.											