

Aurukun Shire Council
Budgeted Statement of Income and Expenditure
for the year ended 30 June 2024

	Budget 2024	Forecast 2025	Forecast 2026
Operating Revenue			
Utility charges	1,033,800	1,064,000	1,096,000
Fees and charges	534,610	551,000	568,000
Rental income	2,289,028	2,358,000	2,428,000
Interest received	350,000	320,000	320,000
Other recurrent income	7,042,200	7,253,000	7,471,000
Grants, subsidies, contributions and donations	11,160,630	11,496,000	11,841,000
TOTAL OPERATING REVENUE	22,410,268	23,042,000	23,724,000
Operating Expenses			
Employee benefits	9,433,250	9,716,000	10,007,000
Materials and services	12,327,783	12,698,000	13,079,000
Finance costs	25,970	25,000	23,000
TOTAL OPERATING EXPENDITURE	21,787,003	22,439,000	23,109,000
Net result before depreciation and amortisation	623,265	603,000	615,000
Depreciation and amortisation	5,835,961	6,305,000	6,557,000
OPERATING SURPLUS / (DEFICIT)	- 5,212,696	- 5,702,000	- 5,942,000

Budgeted Utility Charges - Value of Change
For the period ending 30 June 2024

	2022/23	2023/24	Change \$	Change %
Utility Charges	1,007,000	1,033,800	26,800	2.7%

Basis of Preparation

This information is provided in accordance with the requirements of the *Local Government Regulation 2012*. The change in \$ amount/percentage includes additional services added since the previous financial year and a revised estimate of the value of utility charges.

**AURUKUN SHIRE COUNCIL
CAPITAL WORKS PROGRAM - 30 JUNE 2024**

Asset Class	Location	Project Name	Scope	ORIGINAL			Comments	
				Total Project Cost	Sum of Grant Funds	Sum of Council Funds		
Buildings	Wuungkam Lodge	Electrical/Carpentry Works - Wuungkam Lodge	Maintenance works	155,000			155,000	
Buildings	414 Wuungkam Street	Staff housing upgrade	DirCorp inspected property with GC 30/03. Needs significant works to get up to standard for staff housing. GC to scope and advise cost, but estimate: * building works (including bathroom) - \$15,000 * A/C replacement (Ruben to assess) - \$6,000	21,000			21,000	
Buildings	425 War Street	Re-roof	Re-roof existing structure damaged	40,000			40,000	
Buildings	402 Amban Lane	Fix driveway flooding issues		15,000			15,000	
Buildings	Business Centre	G11 refurb works	To replace carpet with vinyl, to fix A/C and to replace damaged furniture	20,000			20,000	
Buildings	Mackenzie Camp 1	Replace fence	Remove and replace fencing	13,700			13,700	
Buildings	Various Staff Housing	Re-paint program	As per GC, aim for 3 properties for internal and external (if required) repaint per annum, in order to complete all Council staff housing in approximately 10-year timeframe. Current contractor cost of approximately \$10,000 for internal paint and \$10,000 for external paint. 414 Wuungkam Street (internal)	60,000			60,000	
Buildings	Chivaree Centre	Full internal repaint for Chivaree Centre	Full internal repaint for Chivaree Centre	46,000	46,000	Department of Health CHSP	-	
Buildings	Staff Housing	Wheelie bin posts		36,000			36,000	
Buildings	Aurukun Main Office	Starlink Upgrade Project	To improve speed of our back-up internet link should the fibre be cut (will result in operational savings also)	10,730			10,730	
CCTV	Throught the town	CCTV consolidation project	To bring all CCTV cameras to one central system. Also to update the dated cameras within the business centre and to provide secure back-ups of the business centre footage	52,000	52,000	CCTV Agreement	-	
Roads, Drainage and Bridge network	Various	ASC.0017.2122I.REC - Betterment	DRFA betterment works	2,218,295	2,218,295	QRA	-	
Roads, Drainage and Bridge network	Various	ASC.0017.2122I.REC - Restoration	Amban Road	336,779	336,779	QRA	-	
Open spaces	Various	Park furniture upgrades - 8 kits	To buy 8 kits and to install them	56,000			56,000	\$7k for kit and install
Fleet	Aurukun	2 X 4X4 Ute - to replace written off Navara and aged DTS ute	Corporate Services / Technical Services	94,000			94,000	
Fleet	Aurukun	Garbage truck and compactor	Garbage truck and compactor	120,000			120,000	
Fleet	Aurukun	1 x new (2X4 Ute)	Roads Crew	40,000			40,000	
Fleet	Aurukun	1 x new (2X4 Ute)	Parks crew	40,000			40,000	
Fleet	Aurukun	1 x new (2X4 Ute)	Plumbing Crew	40,000			40,000	
Fleet	Aurukun	1 x new (2X4 Ute)	Airport	40,000			40,000	
Fleet	Aurukun	Tractor Mower	Parks crew	50,000			50,000	

Asset Class	Location	Project Name	Scope	Total Project Cost	Sum of Grant Funds	Grantor (Dept/ Org)	Sum of Council Funds	Comments
Buildings	Staff Housing	Insulation in the ceilings of staff houses	Requirement under Building Code	100,000			100,000	
Airport	Airport	Airport fencing and mowstrip	Replacement of current fencing and mowstrip	23,000			23,000	
Airport	Airport	Airport bitumen driveway next to fuel tanks	Bitumen driveway next to fuel tanks	30,000			30,000	
Airport	Airport	Solar powered gate for emergency services	Entry/exit - includes matching panels and mow strip	20,000		Gambling Benefit Fund Application Submitted	20,000	Gambling Benefit Fund application to be submitted
Fleet	Workshop	Pressure cleaner	Workshop	10,000			10,000	
Fleet	Aurukun	Chemical Spray Tank	Slip on - Chemical Spray Tank (Parks & Gardens)	15,000			15,000	
Plant	Workshop	Welding & Cutting Equipment		20,000			20,000	
Buildings	Workshop	Extension ramps for buses	4 post with swivel plates and extension ramps for busses	20,000			20,000	
Buildings	Various	Containers for vehicles	4 X Containers for vehicles at staff properties to prevent theft	40,000			40,000	
Buildings	Workshop	Guillotine for cutting metal	Guillotine for cutting metal to safely make new security screens , and extending the carpenters shed to house it	35,000			35,000	
Fleet	Aurukun	2T Excavator on Trailer	Plumbing Crew	75,000			75,000	
Fleet	Aurukun	Workshop trailer	To move cars around	20,000			20,000	
Fleet	Aurukun	SES vehicle	Dual cab ute	52,000	52,000	SES	-	
Furniture and Fittings	Community Centre	Replacement of Cookware	Replace Deep Fryer and Hotplate	10,000			10,000	
Buildings	416 Pikkaw Street	Footpath improvement - flooding issue	Supply and install 17 m2 of 25 mpa concrete 100 mm thick for path at 416 Pikkaw st as per scope including supply personal access gates and posts	11,700			11,700	
Buildings	Community Centre	Replacement of Air conditioning	Replace air conditioners in Rooms 1&2 and Kitchen. Currently unreliable and only half work.	20,000		Gambling Benefit Fund Application Submitted	20,000	Gambling Benefit Fund application to be submitted
Buildings	TBC	Vet Clinic Building	Provide power, Air Conditioning, water and septic, and awning	30,000			30,000	Container to be obtained locally.
Parks and Gardens	Neville Pootchemunka Football Field upgrade	Upgrade football ground to competition standard	Provision of new surface, seating, fencing and irrigation at Neville Pootchemunka Football Field.	1,270,000	1,250,000	Grant to be sourced, project to only proceed if grants are received	20,000	To be grant funded, total value of work approx. \$1.27 million.
Buildings	Chivaree Centre	Renew Stove	Purchase 4 burner Gas Stove and Griddle	8,000	8,000	Department of Health CHSP	-	Stove plates have rusted through. Currently a 6 burner
Buildings	Chivaree Centre	Food container & seal unit	Food container & seal unit	5,000	5,000	Department of Health CHSP	-	
Buildings	IKC	Generator	Emergency generator	30,000		Resilience funding?	30,000	
Machinery and Equipment	Chivaree Centre	Replacement of Mowers	1 x Ride ons (\$8 000) and 2x push mowers (\$2400)	10,400	10,400	Department of Health CHSP	-	
TOTAL				5,359,604	3,978,474	-	1,381,130	

Statement of Comprehensive Income

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Jun-24B	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
External dividends received	-	-	-	-	-	-	-	-	-	-
Internal charges received	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-
General purpose grants	2,150	2,215	2,281	2,349	2,420	2,492	2,567	2,644	2,724	2,805
State subsidies and grants—operating	8,821	9,086	9,358	9,639	9,928	10,226	10,533	10,849	11,174	11,509
Commonwealth subsidies and grants—operating	190	196	202	208	214	220	227	234	241	248
Other non-government subsidies and grants	-	-	-	-	-	-	-	-	-	-
Donations—operating	-	-	-	-	-	-	-	-	-	-
Contributions—operating	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	11,161	11,496	11,841	12,196	12,562	12,939	13,327	13,727	14,138	14,563
Total operating revenue	22,410	23,041	23,724	24,427	25,151	25,897	26,666	27,457	28,273	29,114
Capital revenue										
Government subsidies and grants—capital	3,978	4,670	4,670	4,670	4,670	4,670	4,670	4,670	4,670	4,670
Donations—capital	-	-	-	-	-	-	-	-	-	-
Contributions—capital	-	-	-	-	-	-	-	-	-	-
Other capital contributions	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	3,978	4,670	4,670	4,670	4,670	4,670	4,670	4,670	4,670	4,670
Total revenue	26,388	27,711	28,394	29,097	29,821	30,567	31,336	32,127	32,943	33,784
Capital income										
Profit/(loss) on disposal of property, plant & equipment	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of joint ventures & associates	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of controlled entities	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of other investments	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of investment property	-	-	-	-	-	-	-	-	-	-
Revaluation up of property, plant & equipment reversing previous revaluation down	-	-	-	-	-	-	-	-	-	-
Revaluation of investment property	-	-	-	-	-	-	-	-	-	-
Revaluation up of joint ventures & associates	-	-	-	-	-	-	-	-	-	-
Revaluation up of controlled entities	-	-	-	-	-	-	-	-	-	-
Other capital income	-	-	-	-	-	-	-	-	-	-
Total capital income	-	-	-	-	-	-	-	-	-	-
Total income	26,388	27,711	28,394	29,097	29,821	30,567	31,336	32,127	32,943	33,784

Expenses

Operating expenses

Statement of Comprehensive Income

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Jun-24B	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Other expenses	-	-	-	-	-	-	-	-	-	-
Total operating expenses	27,623	28,743	29,666	30,471	31,223	32,239	33,147	34,220	35,321	36,453
Capital expenses										
Loss on impairment	-	-	-	-	-	-	-	-	-	-
Restoration & rehabilitation provision expense	-	-	-	-	-	-	-	-	-	-
Revaluation decrement	-	-	-	-	-	-	-	-	-	-
Other capital expenses	-	-	-	-	-	-	-	-	-	-
Total capital expenses	-	-	-	-	-	-	-	-	-	-
Total expenses	27,623	28,743	29,666	30,471	31,223	32,239	33,147	34,220	35,321	36,453
Net result	- 1,235	- 1,032	- 1,273	- 1,374	- 1,402	- 1,672	- 1,812	- 2,092	- 2,378	- 2,669
Tax equivalents										
Net result before tax equivalents	- 1,235	- 1,032	- 1,273	- 1,374	- 1,402	- 1,672	- 1,812	- 2,092	- 2,378	- 2,669
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-
Net result after tax equivalents	- 1,235	- 1,032	- 1,273	- 1,374	- 1,402	- 1,672	- 1,812	- 2,092	- 2,378	- 2,669
Other comprehensive income										
Items that will not be reclassified to net result										
Increase (decrease) in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Miscellaneous comprehensive income	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	- 1,235	- 1,032	- 1,273	- 1,374	- 1,402	- 1,672	- 1,812	- 2,092	- 2,378	- 2,669
Operating result										
Operating revenue	22,410	23,041	23,724	24,427	25,151	25,897	26,666	27,457	28,273	29,114
Operating expenses	27,623	28,743	29,666	30,471	31,223	32,239	33,147	34,220	35,321	36,453
Operating result	- 5,213	- 5,702	- 5,943	- 6,044	- 6,072	- 6,342	- 6,482	- 6,762	- 7,048	- 7,339

Statement of Financial Position

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Jun-24B	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Investment property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Land	584	584	584	584	584	584	584	584	584	584
Land improvements	1,270	1,228	1,185	1,143	1,101	1,058	1,016	974	931	889
Buildings	51,912	50,323	48,567	46,641	44,542	42,264	39,806	37,162	34,328	31,300
Plant & equipment	1,745	1,208	671	293	154	15	12	9	6	3
Furniture & fittings	16	-	-	-	-	-	-	-	-	-
Roads, drainage & bridge network	42,671	43,448	44,157	44,795	45,364	45,861	46,285	46,636	46,913	47,113
Water	8,505	8,625	8,725	8,805	8,865	8,904	8,922	8,918	8,892	8,844
Sewerage	8,238	8,421	8,590	8,746	8,889	9,017	9,132	9,233	9,319	9,390
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Work in progress	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	114,941	113,836	112,479	111,009	109,498	107,704	105,757	103,515	100,973	98,124
Intangible assets	-	-	-	-	-	-	-	-	-	-
Other non-current assets	30,096	30,096	30,096	30,096	30,096	30,096	30,096	30,096	30,096	30,096
Other non-current assets	30,096	30,096	30,096	30,096	30,096	30,096	30,096	30,096	30,096	30,096
Total non-current assets	145,037	143,932	142,575	141,105	139,594	137,800	135,853	133,611	131,069	128,220
Total assets	165,533	164,496	163,216	161,834	160,420	158,741	156,919	154,816	152,422	149,744
Liabilities										
Current liabilities										
Overdraft	-	-	-	-	-	-	-	-	-	-
Employee payables	-	-	-	-	-	-	-	-	-	-
Other payables	1,011	1,044	1,075	1,108	1,138	1,175	1,210	1,247	1,281	1,323
Trade and other payables	1,011	1,044	1,075	1,108	1,138	1,175	1,210	1,247	1,281	1,323
Loans	37	39	40	42	44	46	48	50	52	54
Finance leases	-	-	-	-	-	-	-	-	-	-
Borrowings	37	39	40	42	44	46	48	50	52	54

Statement of Financial Position

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Jun-24B	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Retained surplus	36,642	35,609	34,337	32,963	31,561	29,889	28,077	25,985	23,607	20,939
Total community equity	162,756	161,723	160,451	159,077	157,675	156,003	154,191	152,099	149,721	147,053

Statement of Cash Flows

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Jun-24B	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Cash flows from operating activities										
Receipts from customers	8,188	8,845	9,112	9,386	9,670	9,955	10,256	10,564	10,883	11,205
Payments to suppliers and employees	(22,552)	(22,387)	(23,061)	(23,753)	(24,468)	(25,196)	(25,955)	(26,733)	(27,538)	(28,357)
Payments for land held as inventory	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of land held as inventory	-	-	-	-	-	-	-	-	-	-
Dividend received	-	-	-	-	-	-	-	-	-	-
Interest received	350	320	320	321	322	323	325	326	328	331
Rental income	2,177	2,352	2,423	2,495	2,571	2,647	2,727	2,808	2,893	2,979
Non-capital grants and contributions	10,613	11,466	11,812	12,167	12,535	12,905	13,295	13,694	14,108	14,525
Borrowing costs	(20)	(19)	(17)	(16)	(14)	(12)	(10)	(8)	(6)	(4)
Tax equivalents paid to General	-	-	-	-	-	-	-	-	-	-
Dividend paid to General	-	-	-	-	-	-	-	-	-	-
Payment of provision	-	-	-	-	-	-	-	-	-	-
Other cash flows from operating activities	-	-	-	-	-	-	-	-	-	-
Net cash inflow from operating activities	(1,245)	577	590	601	615	622	638	651	668	677
Cash flows from investing activities										
Payments for property, plant and equipment	(5,359)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)
Payments for intangible assets	-	-	-	-	-	-	-	-	-	-
Net movement in loans and advances	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	3,978	4,670	4,670	4,670	4,670	4,670	4,670	4,670	4,670	4,670
Other cash flows from investing activities	-	-	-	-	-	-	-	-	-	-
Net cash inflow from investing activities	(1,381)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)
Cash flows from financing activities										
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(36)	(37)	(39)	(40)	(42)	(44)	(46)	(48)	(50)	(52)
Repayments made on finance leases	-	-	-	-	-	-	-	-	-	-
Net cash inflow from financing activities	(36)	(37)	(39)	(40)	(42)	(44)	(46)	(48)	(50)	(52)
Total cash flows										
Net increase in cash and cash equivalent held	(2,661)	9	21	30	43	48	62	74	88	96
Opening cash and cash equivalents	19,679	17,018	17,027	17,048	17,078	17,121	17,169	17,231	17,305	17,393

Statement of Cash Flows

	\$'000 Jun-24B	\$'000 Jun-25F	\$'000 Jun-26F	\$'000 Jun-27F	\$'000 Jun-28F	\$'000 Jun-29F	\$'000 Jun-30F	\$'000 Jun-31F	\$'000 Jun-32F	\$'000 Jun-33F
Closing cash and cash equivalents	17,018	17,027	17,048	17,078	17,121	17,169	17,231	17,305	17,393	17,489

Statement of Changes in Equity

	\$'000 Jun-24B	\$'000 Jun-25F	\$'000 Jun-26F	\$'000 Jun-27F	\$'000 Jun-28F	\$'000 Jun-29F	\$'000 Jun-30F	\$'000 Jun-31F	\$'000 Jun-32F	\$'000 Jun-33F
Asset revaluation surplus										
Opening balance	126,114	126,114	126,114	126,114	126,114	126,114	126,114	126,114	126,114	126,114
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
Closing balance	126,114	126,114	126,114	126,114	126,114	126,114	126,114	126,114	126,114	126,114
Retained surplus										
Opening balance	37,877	36,642	35,609	34,337	32,963	31,561	29,889	28,077	25,985	23,607
Net result	- 1,235 -	- 1,032 -	- 1,273 -	- 1,374 -	- 1,402 -	- 1,672 -	- 1,812 -	- 2,092 -	- 2,378 -	- 2,669 -
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na
Internal payments made	-	-	-	-	-	-	-	-	-	-
Closing balance	36,642	35,609	34,337	32,963	31,561	29,889	28,077	25,985	23,607	20,939
Total										
Opening balance	163,991	162,756	161,723	160,451	159,077	157,675	156,003	154,191	152,099	149,721
Net result	- 1,235 -	- 1,032 -	- 1,273 -	- 1,374 -	- 1,402 -	- 1,672 -	- 1,812 -	- 2,092 -	- 2,378 -	- 2,669 -
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Internal payments made	-	-	-	-	-	-	-	-	-	-
Closing balance	162,756	161,723	160,451	159,077	157,675	156,003	154,191	152,099	149,721	147,053

Measures of financial sustainability

Key metrics	How the measure is calculated	Target	Budget	Forecast									
			Jun-24B	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	
Operating surplus ratio (%)													
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	Between 0% and 10%	-23.26%	-24.75%	-25.05%	-24.74%	-24.14%	-24.49%	-24.31%	-24.63%	-24.93%	-25.21%	
Asset sustainability ratio (%)													
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%	67.01%	82.48%	79.30%	77.96%	77.49%	74.35%	72.76%	69.88%	67.16%	64.60%	
Net financial liabilities ratio (%)													
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	not greater than 60%	-79.07%	-77.22%	-75.35%	-73.58%	-71.89%	-70.29%	-68.77%	-67.33%	-65.97%	-64.69%	