



Napranum Aboriginal Shire Council

**Summary of Annual Budget
2026-2027 Financial Year**

Napranum Aboriginal Shire Council

26/27 Statutory Budget

Income and Expenditure for years ended 30 June 2026 to 30 June 2029



	S169 (3)	Budget 2026-27	Budget 2027-28	Budget 2028-29
Revenue				
Operating Grants, & Contrib	(e)	12,783,727	13,103,319.77	13,430,902.76
Recoverable Works		6,000,000	6,150,000.00	6,303,750.00
Fees and Charges	(c)	1,626,694	1,667,360.94	1,709,044.96
Interest Earnings	(d)	506,000	518,650.00	531,616.25
Other Income		1,199,999	1,229,998.87	1,260,748.84
Total Operating Income		\$ 22,116,419.10	\$ 22,669,329.58	\$ 23,236,062.82
Expenses				
Employee Costs		10,248,617	10,504,832.59	10,767,453.40
Material & Contracts		9,978,728	10,228,196.38	10,483,901.29
Utilities - Elect, Water, Gas, etc		229,920	235,668.00	241,559.70
Depreciation Expenses	(f)	4,121,416	4,224,451.40	4,330,062.69
Insurance		850,000	871,250.00	893,031.25
Total Operating Expenses		\$ 25,428,681.33	\$ 26,064,398.37	\$ 26,716,008.33
Net Operating Result		-\$ 3,312,262.23	-\$ 3,395,068.79	-\$ 3,479,945.51
Non Operating Grants, Contrib		3,435,349	3,521,232.73	3,609,263.54
Net Result	(h)	123,087	126,164	129,318

In accordance with Local Govt Regulation 2012 s169 3 (a)

- (a) There are no rates and charges levied by Council in 2024-25
- (b) There are no contributions from Developers
- (g) Council has no borrowings so nil finance costs
- (i) (i) Council has no significant business activities
- (i) (ii) Council has no commercial business activities
- (i) (iii) Council has no significant business activities

Napranum Aboriginal Shire Council
26/27 Statutory Budget
Estimated Statement of Financial Position
As at 30 June 2027



	Note	2027	2028	2029
		\$	\$	\$
Current assets				
Cash and cash equivalents	10	10,428,275	11,245,918	10,973,839
Trade and other receivables	11	2,858,108	2,858,108	2,858,108
Inventories	12	370,000	370,000	370,000
Other financial assets	13	987,610	987,610.00	987,610.00
Total current assets		14,643,993	15,461,636	15,189,557
Non-current assets				
Other financial assets	13	20,280,005	19,292,395	18,304,785
Property, plant and equipment	14	67,872,731	68,719,512	69,566,294
Total non-current assets		88,152,735	88,011,907	87,871,078
Total assets		102,796,729	103,473,543	103,060,635
Current liabilities				
Trade and other payables	16	2,625,062	2,625,062	2,625,062
Provisions	17	605,236	605,236	605,236
Total current liabilities		3,230,298	3,230,298	3,230,298
Non-current liabilities				
Provisions	17	14,651	65,000	75,000
Total non-current liabilities		14,651	65,000	75,000
Total liabilities		3,244,949	3,295,298	3,305,298
Net community assets		99,551,779	100,178,244	99,755,337
Community equity				
Asset revaluation surplus		56,900,922	57,950,922	59,000,922
Current year net result		123,087	4,147,396	4,147,396
Retained surplus		42,527,770	38,079,926	36,607,019
Total community equity		99,551,779	100,178,244	99,755,337

Napranum Aboriginal Shire Council**Statement of Cash Flows**

For the years ended 30 June 2026 through to 30 June 2028



	2027	2028	2029
	\$	\$	\$
Cash flows from operating activities			
Receipts from customers	8,826,692	9,047,360	9,273,544
Payments to suppliers and employees	(21,307,265)	(22,385,946)	(24,063,087)
	(12,480,573)	(13,338,586)	(14,789,543)
Interest received	506,000	518,650	531,616
Non capital grants and contributions	12,783,727	13,103,320	13,430,903
Net cash inflow (outflow) from operating activities	809,154	283,384	(827,024)
Cash flows from investing activities			
Payments for property, plant and equipment	(4,066,949)	(4,021,233)	(4,109,264)
Finance lease payments received	1,013,979	1,034,259	1,054,944
Proceeds from sale of property plant and equipment	-	-	-
Grants, subsidies, contributions and donations	3,435,349	3,521,233	3,609,264
Net cash inflow (outflow) from investing activities	382,379	534,259	554,944
Net increase (decrease) in cash held	1,191,533	817,643	(272,080)
Cash at beginning of the financial year	9,236,742	10,428,275	11,245,918
Cash at end of the financial year	10,428,275	11,245,918	10,973,839

Napranum Aboriginal Shire Council

26/27 Statutory Budget

Long Term Financial Forecast (Income & Expenditure)

For the years ended 30 June 2026 through to 30 June 2036



	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income										
Revenue										
Recurrent revenue										
Operating Grants, & Contrib	12,783,727	13,103,320	13,430,903	13,766,675	14,110,842	14,463,613	14,825,204	15,195,834	15,575,730	15,965,123
Recoverable Works	6,000,000	6,150,000	6,303,750	6,461,344	6,622,877	6,788,449	6,958,161	7,132,115	7,310,417	7,493,178
Fees and Charges	1,626,694	1,667,361	1,709,045	1,751,771	1,795,565	1,840,454	1,886,466	1,933,628	1,981,968	2,031,517
Interest Earnings	506,000	518,650	531,616	544,907	558,529	572,493	586,805	601,475	616,512	631,925
Other Income	1,199,999	1,229,999	1,260,749	1,292,268	1,324,574	1,357,689	1,391,631	1,426,422	1,462,082	1,498,634
	22,116,419	22,669,330	23,236,063	23,816,964	24,412,389	25,022,698	25,648,266	26,289,472	26,946,709	27,620,377
Capital revenue										
Grants, subsidies, contributions and donations	3,435,349	3,521,233	3,609,264	3,699,495	3,791,983	3,886,782	3,983,952	4,083,550	4,185,639	4,290,280
Total income	25,551,768	26,190,562	26,845,326	27,516,460	28,204,371	28,909,480	29,632,217	30,373,023	31,132,348	31,910,657
Expenses										
Recurrent expenses										
Employee benefits	10,248,617	10,504,833	10,767,453	11,036,640	11,312,556	11,595,370	11,885,254	12,182,385	12,486,945	12,799,118
Materials and services	9,978,728	10,228,196	10,483,901	11,008,096	11,558,501	12,136,426	12,743,248	13,380,410	14,049,430	14,751,902
Utilities: Electricity, Water, Gas etc	229,920	235,668	241,560	247,599	253,789	260,133	266,637	273,303	280,135	287,139
Depreciation	4,121,416	4,224,451	4,330,063	3,480,061	3,573,914	3,670,592	3,770,216	3,872,908	3,978,795	4,088,010
Insurance	850,000	871,250	893,031	915,357	938,241	961,697	985,739	1,010,383	1,035,642	1,061,534
	25,428,681	26,064,398	26,716,008	26,687,752	27,637,000	28,624,219	29,651,093	30,719,388	31,830,948	32,987,702
Capital expenses	-	(4,021,233)	(4,109,264)	(4,199,495)	(4,291,983)	(4,386,782)	(4,483,952)	(4,583,550)	(4,685,639)	(4,790,280)
Total expenses	25,428,681	22,043,166	22,606,745	22,488,257	23,345,018	24,237,437	25,167,142	26,135,838	27,145,308	28,197,422
Net result	123,087	4,147,396	4,238,581	5,028,201	4,859,352	4,672,043	4,465,074	4,237,184	3,987,039	3,713,234
Other comprehensive income										
Items that will not be reclassified to net result										
Increase / (decrease) in asset revaluation surplus	1,000,000	1,050,000	1,102,500	1,157,625	1,215,506	1,276,282	1,340,096	1,407,100	1,477,455	1,551,328
Total other comprehensive income for the year	1,000,000	1,050,000	1,102,500	1,157,625	1,215,506	1,276,282	1,340,096	1,407,100	1,477,455	1,551,328
Total comprehensive income for the year	1,123,087	5,197,396	5,341,081	6,185,826	6,074,859	5,948,324	5,805,170	5,644,284	5,464,494	5,264,562

Napranum Aboriginal Shire Council

25/26 Statutory Budget

Long term Financial Forecast (Financial Position)

For the years ended 30 June 2026 through to 30 June 2036



	Note	2027 \$	2028 \$	2029 \$	2029 \$	2030 \$	2031 \$	2032 \$	2033 \$	2034 \$	2035 \$
Current assets											
Cash and cash equivalents	10	10,428,275	11,245,918	10,973,839	17,521,606	23,952,483	30,249,683	36,395,304	42,370,275	48,154,286	53,725,722
Trade and other receivables	11	2,858,108	2,858,108	2,858,108	2,858,108	2,858,108	2,858,108	2,858,108	2,858,108	2,858,108	2,858,108
Inventories	12	370,000	370,000	370,000	370,000	370,000	370,000	370,000	370,000	370,000	370,000
Other financial assets	13	987,610	1,018,522	1,050,402	1,083,280	1,117,186	1,152,154	1,188,217	1,225,408	1,263,763	1,303,319
Total current assets		14,643,993	15,492,548	15,252,349	21,832,993	28,297,777	34,629,945	40,811,628	46,823,790	52,646,157	58,257,148
Non-current assets											
Other financial assets	13	20,280,005	19,261,482	18,211,080	17,127,801	16,010,615	14,858,461	13,670,244	12,444,836	11,181,073	9,877,755
Property, plant and equipment	14	67,872,731	68,719,512	69,601,213	71,478,273	73,411,848	75,404,319	77,458,150	79,575,894	81,760,194	84,013,792
Total non-current assets		88,152,735	87,980,995	87,812,294	88,606,073	89,422,462	90,262,780	91,128,394	92,020,730	92,941,267	93,891,547
Total assets		102,796,729	103,473,543	103,064,643	110,439,066	117,720,240	124,892,724	131,940,023	138,844,520	145,587,424	152,148,695
Current liabilities											
Trade and other payables	16	2,625,062	2,625,062	2,625,062	2,625,062	2,625,062	2,625,062	2,625,062	2,625,062	2,625,062	2,625,062
Provisions	17	605,236	605,236	605,236	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Total current liabilities		3,230,298	3,230,298	3,230,298	2,875,062	2,875,062	2,875,062	2,875,062	2,875,062	2,875,062	2,875,062
Non-current liabilities											
Provisions	17	14,651	15,017	15,393	15,778	16,172	16,576	16,991	17,416	17,851	18,297
Total non-current liabilities		14,651	15,017	15,393	15,778	16,172	16,576	16,991	17,416	17,851	18,297
Total liabilities		3,244,949	3,245,316	3,245,691	2,890,839	2,891,234	2,891,638	2,892,053	2,892,477	2,892,913	2,893,359
Net community assets		99,551,779	100,228,227	99,818,952	107,548,227	114,829,006	122,001,086	129,047,970	135,952,043	142,694,511	149,255,336
Community equity											
Asset revaluation surplus	17	56,900,922	57,950,922	59,053,422	60,211,047	61,426,554	62,702,835	64,042,931	65,450,031	66,927,487	68,478,815
Current year net result		123,087	4,147,396	4,238,581	5,028,201	4,859,352	4,672,043	4,465,074	4,237,184	3,987,039	3,713,234
Retained surplus		42,527,770	38,129,909	36,526,949	42,308,978	48,543,100	54,626,208	60,539,965	66,264,828	71,779,986	77,063,287
Total community equity		99,551,779	100,228,227	99,818,952	107,548,227	114,829,006	122,001,086	129,047,970	135,952,043	142,694,511	149,255,336

Napranum Aboriginal Shire Council

Statement of Cash Flows

For the years ended 30 June 2026 through to 30 June 2036



	2027	2028	2029	2029	2030	2031	2032	2033	2034	2035
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities										
Receipts from customers	8,826,692	9,047,360	9,273,544	9,505,382	9,743,017	9,986,592	10,236,257	10,492,164	10,754,468	11,023,329
Payments to suppliers and employees	(21,307,265)	(22,385,946)	(24,063,087)	(17,845,241)	(18,579,074)	(19,345,014)	(20,144,550)	(20,979,245)	(21,850,736)	(22,760,740)
	(12,480,573)	(13,338,586)	(14,789,543)	(8,339,859)	(8,836,057)	(9,358,421)	(9,908,293)	(10,487,081)	(11,096,268)	(11,737,411)
Interest received	506,000	518,650	531,616	544,907	558,529	572,493	586,805	601,475	616,512	631,925
Non capital grants and contributions	12,783,727	13,103,320	13,430,903	13,766,675	14,110,842	14,463,613	14,825,204	15,195,834	15,575,730	15,965,123
Net cash inflow (outflow) from operating activities	809,154	283,384	(827,024)	5,971,723	5,833,314	5,677,684	5,503,716	5,310,228	5,095,973	4,859,637
Cash flows from investing activities										
Payments for property, plant and equipment	(4,066,949)	(4,021,233)	(4,109,264)	(4,199,495)	(4,291,983)	(4,386,782)	(4,483,952)	(4,583,550)	(4,685,639)	(4,790,280)
Finance lease payments received	1,013,979	1,034,259	1,054,944	1,076,043	1,097,564	1,119,515	1,141,905	1,164,743	1,188,038	1,211,799
Proceeds from sale of property plant and equipment	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	3,435,349	3,521,233	3,609,264	3,699,495	3,791,983	3,886,782	3,983,952	4,083,550	4,185,639	4,290,280
Net cash inflow (outflow) from investing activities	382,379	534,259	554,944	576,043	597,564	619,515	641,905	664,743	688,038	711,799
Net increase (decrease) in cash held	1,191,533	817,643	(272,080)	6,547,766	6,430,878	6,297,199	6,145,621	5,974,971	5,784,011	5,571,436
Cash at beginning of the financial year	9,236,742	10,428,275	11,245,918	10,973,839	17,521,606	23,952,483	30,249,683	36,395,304	42,370,275	48,154,286
Cash at end of the financial year	10,428,275	11,245,918	10,973,839	17,521,606	23,952,483	30,249,683	36,395,304	42,370,275	48,154,286	53,725,722

Napranum Aboriginal Shire Council
26/27 Statutory Budget
Estimated Statement of Changes in Equity
For the year ended 30 June 2027



	2026-27	2027-28	2028-29
<u>Asset Revaluation Surplus</u>			
Opening Balance	55,900,922	56,900,922	56,900,922
Increase in asset revaluation surplus	1,000,000		
Closing Balance	56,900,922	56,900,922	56,900,922
<u>Retained Surplus</u>			
Opening Balance	43,274,244	43,274,244	43,274,244
Net result	-	-	-
Closing Balance	43,274,244	43,274,244	43,274,244
<u>Other Reserves</u>			
Opening Balance	-	-	-
Transfers to reserves	-	-	-
Transfers from reserves	-	-	-
Closing Balance	-	-	-
<u>Total</u>			
Total Equity at beginning of financial year	99,175,166	100,175,166	100,175,166
Movement	1,000,000	-	-
Total Equity at end of Financial Year	100,175,166	100,175,166	100,175,166



Revenue Statement

Section 172 of The Local Government Regulation 2012

- 1 - Council does not levy differential rates
- 2 - Council does not levy rates or charges for a joint government activity
- 3 - Council does not have an adopted cost recovery fee methodology
- 4 - The vast majority of commercial charges are based on commercial charge rates for labour and plant plus a reasonable markup on the landed cost of direct materials and supplies
- 5 - There is only one rateable property in Napranum and the rates and charges to be levied on that property have been set as follows.
- 6 - Levies and charges on leased premises are set as negotiated at the time of executing the lease
- 7 - Council does not offer concessions on rates and charges
- 8 - Council has not resolved to limit any increase to rates and charges

**Napranum Aboriginal Shire Council
Measures of Financial Sustainability
For the years 2026-27 to 2033-34**

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