

Kowanyama Aboriginal Shire Council

Council Meeting Agenda

Tuesday, 30 June 2026, 10:00 AM – 2:00pm

Kowanyama Council Chambers and Cairns Boardroom



1. Welcome
2. Apologies / Conflict of Interest
3.
 - a. Minutes from the Previous Meeting (May 2026) & Special Meeting (June 8th 2026)
 - b. Action Items
4. Reports
 - 4.1. Councillor Portfolio Updates – VERBAL UPDATE**
 - 4.2. Chief Executive Officer**
 - 4.2.1. Information Report – Monthly Update
 - 4.2.2. Additional Information Report
 - 4.3. Executive Manager Corporate and Financial Services**
 - 4.3.1. Information Report: Monthly Update
 - a. Governance
 - b. Finance
 - c. Human Resources
 - d. Grants and Funding
 - 4.3.2. Agenda Reports
 - a. Annual Operational Plan 26-27
 - b. Statement of Estimated Financial Position
 - c. Annual Budget 2026/27
 - d. Debt Policy
 - e. Procurement Policy
 - f. Fees and Charges & Commercial Charges Schedule
 - g. Utility Charges
 - h. Interest on Charges
 - i. Policy and Procedure
 - j. Councillor Remuneration

4.4. Executive Manager Roads, Infrastructure and Essential Services

- 4.4.1. Information Report: Monthly Update
- 4.4.2. Agenda Report – Lackon Monthly Report

4.5. Executive Manager Community Services

- 4.5.1. Information Report: Monthly Update

5. Other Business

6. Closed Business



Kowanyama Aboriginal Shire Council

May Council Meeting Minutes

26 May 2026, 10:03 AM – 2:52 PM

Kowanyama Council Chambers and Cairns Boardroom

Table of Contents

1.	Opening/Welcome.....	3
2.	Conflicts of Interest.....	3
3.	Previous Minutes / Action Items.....	4
4.	Reports.....	4
4.1.	Mayor, Deputy, and Councillor Updates.....	4
4.2.	Chief Executive Officer.....	4
4.3.	Executive Manager Corporate and Financial Services.....	4
4.4.	Executive Manager Roads, Infrastructure and Essential Services.....	5
4.5.	Executive Manager Community Services and Cultural Heritage.....	7
5.	Deputation.....	7
6.	Closed Business.....	7

Present

Kowanyama Council Chambers Cr. Territa Dick (Mayor)
Cr. Teddy Bernard (Deputy Mayor)
Cr. Charmaine Lawrence
Cr. Coralie Lawrence
Alan Neilan – Chief Executive Officer
Eddie Ibal – Acting Executive Manager Roads, Infrastructure and Essential Services
Gina Rainbird – Executive Manager Community Services

Cairns Boardroom Joe Cristaldi – Executive Manager Corporate and Financial Services
Chris McLaughlin – Acting Manager Governance
Danae Maltby – Governance Officer

1. Opening/Welcome

Meeting commenced at 10:03 AM.

Mayor welcomed the Councillors and Executive Team to the December Council Meeting, paid respects to Traditional Owners and Elders (past and present).

Cr Teddy Bernard joined the meeting at 10:05am.

2. Conflicts of Interest

Councillors advise that there is no Conflict of Interest to be declared.

Apologies

RESOLUTION: That Council accepts the apologies of Cr. Richard Stafford.

Moved:

Cr. Coralie Lawrence

Seconded:

Cr. Charmaine Lawrence

CARRIED

3. Previous Minutes / Action Items

a. Previous Minutes

RESOLUTION: Minutes (April 2026 Ordinary Meeting)

Minutes from the Ordinary Council Meeting 28 April 2026 to be adopted as true and accurate.

Moved: Cr. Teddy Bernard
Seconded: Cr. Territa Dick

CARRIED

b. Action Items

Action Items register was noted and tabled.

4. Reports

4.1. Mayor, Deputy, and Councillor Updates

Mayor welcomed Gina Rainbird as the new Executive Manager of Community Services and Cultural Heritage to Kowanyama Aboriginal Shire Council.

Action: Council to consult with CEQ in relation to endorsing a sign to be posted at the shop that school aged children are not to be served during school hours.

4.2. Chief Executive Officer

4.2.1. Information Report

Alan Neilan (CEO) presented the CEO report to Council. Information report was noted by Council.

4.3. Executive Manager Corporate and Financial Services

4.3.1. Information Report

a. Governance Update

Dr Chris McLaughlin (Acting Manager Governance) presented the Governance report to Council. Information report was noted by Council.

b. Finance Information Report

Joe Cristaldi (Executive Manager Corporate and Financial Services) presented the April 2026 Finance report to Council. Information report was noted by Council.

c. **Human Resources Information Report**

Joe Christaldi (Executive Manager Corporate and Financial Services) presented the HR report to Council. Information report was noted by Council.

4.3.2. **Agenda Reports**

a. **Policy and Procedure**

- **RESOLUTION:** That Council adopts the 'KASC-STRAT-037 Right to Information Policy'.

Moved: Cr. Teddy Bernard
Seconded: Cr. Coralie Lawrence

CARRIED

- **RESOLUTION:** That Council adopts the 'KASC-STRAT-038 Information Privacy Policy'.

Moved: Cr. Territa Dick
Seconded: Cr. Charmaine Lawrence

CARRIED

- **RESOLUTION:** That Council adopts the 'KASC-STAT-003 Advertising Spending Policy'.

Moved: Cr. Teddy Bernard
Seconded: Cr. Charmaine Lawrence

CARRIED

- **RESOLUTION:** That Council adopts the 'KASC-STAT-002 Entertainment and Hospitality Policy'.

Moved: Cr. Teddy Bernard
Seconded: Cr. Coralie Lawrence

CARRIED

b. **Policy and Procedure**

Resolution: That Council resolve to:

- receive and note the report titled 'Kowanyama Statutory 10 Year Planning Scheme Review – Outcomes Report';
- propose to amend the Planning Scheme under section 18 of the *Planning Act 2016*;
- review and amend the Planning Scheme Policies and make new planning scheme policies, as needed, under section 22 of the *Planning Act 2016*;

- d) delegate authority to the Chief Executive Officer to prepare and progress the proposed amendments to the Planning Scheme and Planning Scheme Policies, including preparation of new planning scheme policies (if needed) under the *Planning Act 2016* and Minister's Guidelines and Rules.

Moved:

Cr. Teddy Bernard

Seconded:

Cr. Charmaine Lawrence

CARRIED

Cr Coralie Lawrence left the meeting at 11:08am. Cr Coralie Lawrence returned to the meeting at 11:11am.

4.4. Executive Manager Roads, Infrastructure and Essential Services

4.4.1. Information Report

Eddie Ibal, (Acting Executive Manager Roads, Infrastructure and Essential Services) presented EMRIES Information report to Council. Information report was noted by Council.

ACTION: EMRIES to change plan presented in report regarding map for new housing development as per the Councillors suggestions. Require new lot numbers for 4br (regular and highset) and 2 x 3br. CEO to liaise with DHPW.

Cr Charmaine Lawrence left the meeting at 12:11pm. Cr Charmaine Lawrence returned to the meeting at 12:14pm.

4.4.2. Agenda Report

RESOLUTION: That Council, in accordance with section 231(2) Local Government Regulation 2012, endorse V& J Beasley Civil Pty Ltd (ABN 32 649 306 909) as an Approved Contractor on Council's Approved Contractor List (KASC_2025_037) for a period of two (2) years.

Moved:

Cr. Teddy Bernard

Seconded:

Cr. Coralie Lawrence

CARRIED

Action: Council to hold a special meeting to consider a Resolution regarding Workshop Agenda Report.

Meeting break from 12:21pm – 1:05pm

4.5. Executive Manager Community Services and Cultural Heritage

4.5.1. Information Report

Gina Rainbird, (Acting Executive Manager Community Services) presented EMCSCH Information report to Council. Information report was noted by Council.

5. Deputation

Department of Local Government, Water and Volunteers requested a deputation with Council to present information relating to The Local Government (Empowering Councils) and other Legislation Amendment Act 2026.

Department attendees:

- Robert Blake
- Emily Reid
- Melanie Ison

6. Closed Business

RESOLUTION: That pursuant to section 254J(3)(e) of the *Local Government Regulation 2012* (Qld), Council resolve to close the meeting to the public to discuss matters the subject of legal advice regarding the local government for which a public discussion would be likely to prejudice the interests of the local government.

Moved:

Cr. Teddy Bernard

Seconded:

Cr. Coralie Lawrence

CARRIED

Out of Closed Business

RESOLUTION: That Council resolves to move out of Closed Business

Moved:

Cr. Coralie Lawrence

Seconded:

Cr. Charmaine Lawrence

CARRIED

Ordinary Meeting closed: 2:52pm



Kowanyama Aboriginal Shire Council

June Special Council Meeting

Minutes

8 June 2026, 1:15 PM – 1:37 PM

Kowanyama Council Chambers and Cairns Boardroom

Table of Contents

1.	Opening/Welcome.....	2
2.	Conflicts of Interest.....	2
3.	EMRIES Agenda Report.....	2

Unconfirmed

Present

Kowanyama Chambers

Cr. Territa Dick (Mayor)
Cr. Teddy Bernard (Deputy Mayor)
Cr. Charmaine Lawrence
Cr. Coralie Lawrence
Alan Neilan – Chief Executive Officer
Eddie Ibal – Acting Executive Manager Roads, Infrastructure and Essential Services
Gina Rainbird – Executive Manager Community Services

Cairns Boardroom

Joe Cristaldi – Executive Manager Corporate and Financial Services
Chris McLaughlin – Acting Manager Governance

1. Opening/Welcome

Meeting commenced at 1:15pm.

Mayor Territa Dick welcomed the Councillors to the June Special Council Meeting and paid respects to Traditional Owners and Elders (past and present).

2. Conflicts of Interest

Councillors advise that there are no conflict of interests to be declared

Apologies

No apologies received.

3. EMRIES Agenda Report

RESOLUTION: That Council resolve to award Tender KASC-2026-009 (Kowanyama-based Mechanical Services) to Toddy's Machinery Maintenance Pty Ltd (ABN 57 618 534 295) for a period of two (2) years, with an additional year possible at Council's discretion, and enter into a license agreement with the successful tenderer of the Mechanics Workshop (being part of lot 76 and 77 on SP272069), and delegate power and authority to the Chief Executive Officer to do all things necessary to bring effect to these arrangements and to pay invoices thereunder.

Moved: Cr. Teddy Bernard

Seconded: Cr. Charmaine Lawrence

CARRIED

Cr Terri Dick left the meeting at 1:30pm. Cr Terri Dick returned to the meeting at 1:32pm

Action: Letter is to be written to BDS to thank them for their time in Kowanyama and send best wishes for the future

Action: Thorough condition report is to be prepared by EMRIES prior to new contractor moving into mechanical premises.

Meeting closed: 1:37 pm



KASC ACTION ITEMS REGISTER

Meeting Type	Month	Year	Subject	Action Item	Lead Officer	Current Progress	Current Status	Target Date for Completion
Council Meeting	February	2025	Planning Scheme	AMG to ensure new Planning Scheme consider new cemetery area	EMCFS	<p>June 2025: Funds have been secured through the Scheme Fund and Council has requested a quote and a scope of works to implement the planning scheme.</p> <p>Aug 2025: Engaging contractor to undertake works.</p> <p>Nov 2025: Contractor engaged and looking to hold early discussions with Council in Dec/January.</p> <p>April 2026: Workshop to be presented to Council on 20 May 2026 by UpNorth- with updates to the Planning Scheme</p>	In progress	
Council Meeting	September	2025	Men's Shed	CEO to action capital works at the Men's Shed to make it fit for purpose	CEO		In progress	
Council Meeting	December	2025	Centrelink	CEO and EMCS to take steps to find a resolution to IT issues for Centrelink services delivery	CEO & EMCS	April 2026 - Modem is not the issue and agency is offline - CEO is meeting with HS during their next community visit June 9th.	In progress	
Council Meeting	March	2026	Local Laws	Governance to assist in coordination of Community session on Local Laws.	EMCFS	<p>April 2026: Governance team seeking direction from CEO and Councillors for appropriate date - as May schedule did not align and has been cancelled.</p> <p>May 2026: Local Laws meeting held with Councillors 11/5/26. FAQ's to be done up for community.</p>	In progress	
Council Meeting	May	2026	School Aged Children	Council to consult with CEQ in relation to endorsing a sign to be posted at the shop that school aged children are not to be served during school hours	CEO		Open	
Council Meeting	May	2026	New Housing Development	EMRIES to change plan presented in report regarding map for new housing development as per Councillors suggestions. Require new lot #s for 4br (regular and highset) and 2 x 3br.CEO to liaise with DHPW	EMRIES & CEO		In progress	
Special Meeting	June	2026	Farewell Letter	A letter is to be send to BDS to thank them for thier time in Kowanyama as our contractor and send them Council's best wishes for the future.	CEO		Open	
Special Meeting	June	2026	Condition Report	A thorough condition report is to be prepared prior to move in of the new mechanical contractor	EMRIES		Open	

4.2.1.a – Information Report – Activity

Title:	CEO Update
Author:	Chief Executive Officer
Meeting Date:	30 June 2026

Executive Summary

To provide Council with an update of activities undertaken by Chief Executive Officer, Alan Neilan following the Ordinary meeting on May 26, 2026.

Key points

- **Executive Management Teams meeting occurs each Monday morning**

May 27 th	Briefing from YETI regarding the Kowie Card Education Program & Presentation of the Youth Strategy Plan
May 28 th	Status meeting with the Department of Housing Tenancy Team Status meeting with the PBC Teams meeting with DWATSIPM regarding training/employment of local community members
May 29 th	Meeting with EMRIES staff regarding 26/27 Council fleet budget Teams meeting with HPW regarding Lots 13 & 14 for GEH residences
June 1 st	Inspection of building services depot
June 2 nd	Introductory meeting with the Mental Health Recovery and Resilience Team Torres Cape Hospital Health Services
June 4 th	Teams meeting with State Library of QLD regarding the GIKC Digital Program Regular catch up with Department of Education Meeting regarding Carbon Burning at Oriners – Sefton
June 5 th	Teams meeting – NWQROC
June 8 th	Meeting with Dpt of Environment Services Support Programs representatives EMRIES Team progress update
June 9 th	Water Treatment Plant Workshop with Dpt of Local Government, water & volunteers representatives Meeting with Dpt of Sport and Recreation representatives regarding deadly active sports program
June 10 th	Teams meeting for TWG Inspection of nursery/community garden
June 12 th	Inspection of Aged Care Facility
June 15 th	Teams meeting – TCICA Housing Inspect Guest House and Business Centre
June 16 th	Teams meeting – June Interagency meeting Meeting with DWATSIPM representatives
June 17 th	ARC Teams meeting
June 18 th	Meeting with Joan Pease MP & Mark Ryan MP Round table discussions with MP's and Kowanyama business leaders
June 19 th	Internal budget review meeting
June 23 rd – 25 th	Attend the National General Assembly in Canberra with Elected Members

4.2.1.b – Information Report: Grant Management Report 2025–2026

Title:	CEO Update
Author:	Chief Executive Officer
Meeting Date	30 June 2026

Executive Summary

This report provides Councillors with an overview of the Grants Management Service provided by Peak Services.

Key points

- Grants Management Service Overview**

Peak Services Grants Team have worked with Kowanyama Aboriginal Shire Council from January 2022 until 30 June 2026. During this time 45 grant applications have been prepared securing funding totally \$22,316,881 to enable Council to deliver priority projects to meet community needs.

In addition to grant writing, Peak Services Grants Team have worked with Council’s Executive Leadership Team to strengthen Council’s funding readiness and funding outcomes by providing a range of support services. This has included developing a Project Priority Wishlist with key priority projects identified in Council’s Corporate Plan and other strategic documents. This Project Wishlist has been regularly monitored against potential funding opportunities and updated to ensure alignment with emerging community needs. Officers were supported to refine the Project Wishlist, ensuring a diverse and strategically aligned pipeline of initiatives ready for funding opportunities. Peak has provided ongoing professional project support and tailored strategic advice to enable Council to pursue high-value opportunities. A tailored weekly Grants Opportunity Register and a monthly Community Grants Register for distribution to local community stakeholders listing available funding has been provided.

- Grant Portfolio Snapshot**

Since 1 July 2025 to date of this report, Council has submitted 7 grant applications across multiple funding programs. Three applications have been funded, one was unsuccessful and 4 are waiting on the funding outcome.

8 Total Applications	3 Successful	4 Submitted – Outcome Pending	\$8.58M Funded Projects
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- GRANT APPLICATIONS AND STATUS UPDATE**

The list below shows grants that have been applied for and status. There have been one unsuccessful grant applications for the 2025–26 financial year to date, which was submitted under the Resource Recovery Boost Fund for a planning project to establish waste recycling in Kowanyama.

Project Name	Grant Fund	Funding Applied for (ex GST)	Status
Kowanyama Hub	Disaster Ready Fund	\$8,203,500	Successful
Aged Care Support at Home	Support at Home and New Aged Care Act Transition Support	\$225,909	Successful
SES Facility Upgrades	SES Support Grants	\$150,000	Successful
Planning for Recycling	Resource Boost Recovery Fund	\$155,120	Unsuccessful
Kowanyama Accommodation Precinct	Closing the Gap Priorities Fund	\$12,019,800	Submitted
Women's Shelter Upgrade	Closing the Gap Priorities Fund	\$4,437,146	Submitted
Security Upgrades – CCTV	Secure Communities Partnership Program	\$382,822	Submitted
Proactively Reducing Illegal Dumping in Community	Fighting Illegal Dumping Partnership Program	\$284,000	Submitted

- RETURN ON INVESTMENT**

Year	Grant Funds Received	Cost of Grant Writing & Management	Return on Investment (ROI)
2023-24	\$4,628,585	\$59,468	7,683%
2024-25	\$1,664,122	\$61,152	2,621%
2025-26	\$8,579,409	\$60,453	14,092%

- FINANCIAL CONSIDERATIONS**

Securing external grant funding is a key component of Council's financial sustainability and an essential mechanism for progressing priority projects that cannot be delivered through own-source revenue alone. Grant funding supports the delivery of infrastructure, community services, and operational initiatives identified as priorities by Council.

The current secured grant portfolio for 2025-26 of **\$8,579,409** represents a significant contribution to capital and community programs.

A further **\$16,994,888** has been requested to 3 different funding programs and is currently under assessment by the relevant government departments with outcomes anticipated by June/July 2026.

4.2.1.c – Information Report – Administration

Title:	CEO Update
Author:	Chief Executive Officer
Meeting Date:	June 30, 2026

Executive Summary

To provide Council with an update of activities undertaken by the Office Manager following the Ordinary meeting on May 26, 2026.

Administration Office

- Processed Local Fare Scheme applications for community members and helped with flight bookings.
- Maintained and updated the Local Fare Register to ensure information remained correct.
- Continued day-to-day front counter operations, responding to community enquiries and delivering customer service support in a timely and professional manner.
- Supported cross-departmental administrative functions, contributing to the efficient delivery of council services.

Contractor's Camp

- Maintained 12 long stay guests throughout June.
- Completed weekly cleaning for all the long-stay rooms.
- Put through and followed up work orders where maintenance or repairs were required.
- Monitored accommodation occupancy, vacancies, and upcoming bookings to facilitate effective accommodation coordination.
- Coordination of pest control to ensure timely completion of preventative maintenance measures

Training Centre

- Following the Advertisement that had been put up for a new cleaner, one out of three applicants turned up for an interview, currently awaiting documentation from the candidate who has been through the interview process.
- Maintenance and repair works have been completed on seven rooms which are now available for occupancy.
- Shared Kitchen requires major repairs.
- Maintained essential facility upkeep and monitoring functions throughout the reporting period, ensuring continuity of operations despite limited staffing resources.

Key Issues and Considerations

Grounds maintenance at the Contractor Camp and Training Centre remains an ongoing consideration. The recommendation from the previous reporting period to schedule weekly visits by Parks and Gardens crew has not yet been implemented.

As a follow up action, I will work with the newly appointed Interim Project Manager to review maintenance requirements and establish an appropriate and sustainable grounds maintenance schedule for both sites.

4.2.1.d – Info Report: Indigenous Knowledge Centre

Title:	CEO Update
Author:	Chief Executive Officer
Meeting Date:	June 30, 2026

Executive Summary

To provide Council with an update of activities undertaken by the Indigenous Knowledge Centre following the Ordinary meeting on May 26th, 2026.

Key points

- **EOFY 2025–26** – sustained and consolidated service delivery across the Archive and Studio (IKC) while planning for the emerging Hub facility to complete this Kowanyama Knowledge Ecosystem.
- **Procurement for Kowanyama Knowledge Ecosystem** – core activities have been the sourcing and purchase of equipment and infrastructure to support cultural preservation, digital inclusion and community engagement outcomes
- **Program Delivery & Community Engagement** – workshops and community-led cultural media projects including funeral-related activities.
- **Archive Security Upgrade (Capital)** – the security upgrade to the Cultural Centre (quotes are in) is being co-ordinated to tie in with the Cyclone Vault construction – tenders being sought
- **Digital Communications Infrastructure** – negotiated rectification of Digital Signage in Admin block – this display monitor will promote the Kowanyama Knowledge Ecosystem and provide bulletins of Council services and announcements. Digital systems and infrastructure will scale progressively with Hub activation.
- **Archive Internet Connectivity** – continues to be inconsistent, weak or no signal and reliant upon personal hotspot mobile phone connectivity.
- **Cultural Centre Support Officer role** has become increasingly dependent on project/program management skills.

Looking ahead, the focus is on staffing stability, and sustained program delivery across the Kowanyama Knowledge Ecosystem.

This includes progressing arrangements to support the continued engagement of the Cultural Centre Support Officer.

4.3.1.a – Information Report

Title:	Governance Monthly Update
Author:	A/ Manager Governance
Meeting Date:	30 June 2026

Key Items

2026/27 Annual Operational Plan

Agenda report for 2026/27 Annual Operational Plan has been submitted to June OM.

Mechanics Workshop Tender 2026/27

Toddy's Machinery Maintenance was endorsed as preferred Supplier in the 8 June 2026 Special Council Meeting. Expected transition after 1 July 2026.

Cultural Vault ILUA

Cultural Vault ILUA has now been approved by the NNTT Registrar for Registration and has now commenced public notification period. But for valid objection, the ILUA will then be registered and construction may commence.

Neighbourhood Centre ILUA

Awaiting project scope and initial designs from the State proponent. Awaiting Crown Law advice re State involvement as a party to the ILUA.

AEA MOU

Meeting was held between Councillors and AEA Board Members Wed 15 April 2026. Matters now being progressed in line with agreements reached and directions provided therein. Cattle Muster now advertised for Kowanyama and closing 1 July 2026.

Carbon

By Council resolution in January's OM – Tropical Forest Tree were appointed exclusive provider of fire services for the Carbon Abatement Project at Oriners and Sefton for the 2026 and 2027 fire seasons. Contract now signed for 2026 and 2027 seasons.

Offsets Report signed by CEO and submitted to Clean Energy Regulator 13 March 2026. ACCUs now generated (42,002). 18,000 sold. 24,002 balance remain.

Due to sorry business and Country closure, fire operations for 2026 have been delayed to commence July 2026.

Councillor Registers of Interest

Councillors are required under the Local Government Regulation 2012 to complete an annual confirmation of their Register of Interests within 30 days of the end of each financial year (by 30 July 2026).

The Annual Confirmation is to be completed where no changes have occurred to Councillors interest in the last financial year. Where change has occurred, Councillors are required to complete a Form 3 in addition to Annual Confirmation. Forms have been distributed to Councillors for completion.

4.3.1.b – Information Report

Title:	Finance Information Report
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	30 June 2026

Key Items

Financial Report May 2026

The monthly Finance report for the month of May 2026 has been prepared as at **Attachment 1**

- Key points from the May 2026 YTD report are as follows:
 - net operating result (before depreciation) is a \$1,879,991 profit, which is \$5,954,006 better than budget
 - actual net operating income is \$25,487,476 which is \$1,909,467 better than budget
 - actual operating expenditure is \$23,607,485 which is \$4,044,538 better than budget
 - Net profit/loss) (after depreciation) is \$9,152,605 loss, which is \$7,669,156 better than budget
 - Untied Cash Funds balance is \$21,151,775

Recommendation:

That Council note the:

- Monthly Financial Report – May 2026

Attachment 1:

- Monthly Financial Report – May 2026





Financial Report May 2026



52



Financial Report May 2026

CONTENTS	Page
Financial Summary	3
Operating Statement	4
Operating by Program	6
Capital by project	9
Statement of Financial Position & Cash	10

(all results are in \$)



Year to Date May 2026

Finance Summary

The YTD May 2026 financials show an actual loss of \$9,152,605 compared to a budgeted loss of \$16,821,761.

Favourable revenue variances arose for Concrete Sales \$1,090,2488, General Purpose Financial Assistance Grant \$1,142,375, Interest Received \$212,632, Accommodation Revenue \$436,744 and Rental Income \$317,441. Additional favourable variances arose for Payroll costs \$3,780,858, mainly due to vacant positions, Depreciation \$1,718,788, IT costs \$361,355 due to the timing of various projects, Travel Expenses \$255,238 and Small Equipment purchases \$237,737. These favourable variances are partially offset by higher than budgeted Cost of Goods Sold \$819,643 mainly due to the higher volumes of concrete batching to date and higher Contractor and Consultant Costs \$836,557 partially due to the backfilling of vacant positions.

The balance of the operating variance is mainly due to the timing of revenue and expenditure against budget phasing.

Further details can be found in the Operating by Program section of this report.

Capital program works are progressing and all projects are within budget allocations.

Kowanyama Aboriginal Shire Council
Profit & Loss
Period ending - 31/05/2026

	Year to Date Actual	Year to Date Current Budget	Year to Date Variance to Current Budget	Full Year Current Budget
	\$	\$	\$	\$
Income				
Council Rates, Levies & Charge	678,543	628,000	50,543	628,000
Commissions & Fees Revenue	154,957	174,900	(19,943)	190,819
Aviation Landing Fees	378,358	527,076	(148,718)	575,000
Other Fees & Charges	431	4,576	(4,145)	5,000
Accommodation Revenue	1,446,216	1,017,423	428,793	1,109,920
Rental Income	1,050,767	733,326	317,441	800,000
Interest Received	1,165,958	953,326	212,632	1,040,000
Sale of Goods Revenue	3,853,663	952,633	2,901,030	1,039,250
Services Revenue	4,387,308	4,319,777	67,531	6,162,522
Aviation Fuel Revenue	658,390	595,826	62,564	650,000
Donations Received	5,000	15,000	(10,000)	15,000
Fuel Tax Credits	19,945	13,750	6,195	15,000
Other Income	491,855	200,000	291,855	200,000
Training Recoveries	0	75,000	(75,000)	100,000
Workcare Recoveries	32,234	0	32,234	0
State Government Grants - Operating	4,979,496	5,383,948	(404,452)	5,535,089
Commonwealth Government Grants - Operating	5,035,320	4,141,730	893,590	7,929,837
Other Grants - Operating	106,875	0	106,875	0
Internal Cost Recoveries - Sale of goods	5,828	1,595,902	(1,590,074)	1,741,000
Internal Cost Recoveries - Services	976,738	2,245,815	(1,269,077)	2,450,000
Profit on Asset Disposal	59,592	0	59,592	0
Total Income	25,487,476	23,578,008	1,909,467	30,186,437
Less Expenses				
Cost Of Goods Sold	3,336,586	2,516,943	(819,643)	2,745,784
Stock Adjustments & Stocktake variances	12,542	13,750	1,208	15,000
Wages - Permanent Staff	7,188,418	10,714,182	3,525,764	11,600,434
Superannuation	794,961	1,273,026	478,065	1,378,513
Recruitment & Relocation	136,691	132,913	(3,778)	145,000
Workers Compensation	169,504	246,719	77,215	269,354
Staff Education & Training	59,249	163,869	104,620	181,020
FBT	34,248	13,750	(20,498)	15,000
Training and Workcare Costs - recoverable	0	6,864	6,864	7,500
Employee Assistance Program	431	2,288	1,857	2,500
Audit Fees	94,453	105,402	10,949	115,000
Admin Expenses	8,142	11,913	3,771	13,000
Advertising Costs	4,460	36,527	32,067	38,500
Memberships & Subscriptions	101,908	115,588	13,680	126,150
Postage & Stationery	15,101	28,743	13,642	31,450
Staff Amenities	25,182	49,687	24,505	54,300
Hcp Purchased Goods	25,973	18,326	(7,647)	20,000
MV Expenses - Fuel	149,628	206,531	56,903	225,350
MV Expenses - Registration	58,613	14,300	(44,313)	15,650
MV Expenses - Running Costs	0	2,288	2,288	2,500
R&M - MV Expenses	204,943	305,836	100,893	341,000
Plant Fuel & Oil Expenses	0	451	451	500
Plant Hire	2,619	4,576	1,957	5,000
Consultants	380,705	709,588	328,884	774,165

Kowanyama Aboriginal Shire Council
Profit & Loss
Period ending - 31/05/2026

	Year to Date Actual	Year to Date Current Budget	Year to Date Variance to Current Budget	Full Year Current Budget
	\$	\$	\$	\$
Contractors	5,525,347	4,359,907	(1,165,440)	4,846,587
Legal Expenses	75,990	109,989	33,999	120,000
Accountancy Fees	91,700	110,000	18,300	120,000
Computer, IT & Network	505,226	866,581	361,355	954,500
Telephone, Fax & Printers	319,742	221,463	(98,279)	241,700
Cleaning	77,726	67,221	(10,505)	73,440
Freight	251,436	213,623	(37,813)	235,464
Security	9,498	18,326	8,828	20,000
Catering	146,407	203,582	57,175	216,650
Donations	190,182	113,750	(76,432)	115,000
Safety Equipment	14,553	77,374	62,821	84,500
Protective Clothing/Uniforms	30,356	79,299	48,943	86,600
Consumables/Materials	536,833	672,860	136,027	724,814
Electricity	482,517	477,598	(4,919)	521,106
Small Tools, Equipment And Furniture	292,291	532,048	239,757	580,500
Portable & Attractive Assets	4,178	34,843	30,665	37,600
Capital Assets expenditure	49,290	0	(49,290)	0
Capitalisation of Assets	0	0	0	0
R&M - Roads & Infrastructure	0	9,163	9,163	10,000
R&M - Buildings	236,372	699,646	463,274	731,500
R&M - Plant & Equipment	425,294	501,798	76,504	547,500
R&M - Other	220,322	23,353	(196,969)	25,500
Travel Exps - Accommodation	73,624	142,074	68,450	153,700
Travel Exps - Airfares	191,873	312,172	120,299	333,500
Travel Exps - Car Hire/ Taxi/ Km'S	16,443	49,000	32,557	52,595
Travel Exps - Meals & Incident	113,806	147,738	33,932	159,050
Rent	116,903	133,364	16,461	145,500
ATM & Eftpos Fees, Bank Charges & Interest	26,336	45,826	19,490	50,000
Insurance	213,617	220,000	6,383	240,000
Bad Debts Written Off	92	0	(92)	0
Fees & Charges	62,165	19,239	(42,926)	21,000
Licences	3,450	8,327	4,877	9,100
Rates & Taxes	39,550	36,663	(2,887)	40,000
Internal Cost Charges - Sale of Goods & Services	460,010	751,322	291,312	817,728
Internal Cost Allocation - Wages	0	(300,186)	(300,186)	(325,000)
Net Operating Expense	23,607,485	27,652,023	4,044,538	30,112,803
Net Operating Profit / (Loss)	1,879,991	(4,074,015)	5,954,006	73,634
Depreciation	11,028,958	12,747,746	1,718,788	13,906,723
Loss on Reval of Finance Leases & Sale of Assets	3,638	0	(3,638)	0
Net Profit / (Loss)	(9,152,605)	(16,821,761)	7,669,156	(13,833,089)



Net Operating Results by Program

Office of the CEO					
Program		Actual YTD	Current Budget YTD	Variance to Current Budget	Full Year Current Budget
Untied Funding Programs					
Kowanyama Office	Deficit	(\$577,397)	(\$691,313)	\$113,916	(\$750,453)
Councillor Costs	Deficit	(\$513,602)	(\$598,851)	\$85,249	(\$650,142)
General Council	Deficit	(\$5,011,818)	(\$6,327,254)	\$1,315,436	(\$6,978,875)
Arthur Beetson - Legends	Deficit	(\$210,762)	(\$200,000)	(\$10,762)	(\$200,000)
KASC Events	Deficit	(\$13,130)	(\$65,000)	\$51,870	(\$65,000)
Carbon Farming	Surplus	\$536,952	(\$328,456)	\$865,408	\$785,510
Cleaning Services	Deficit	(\$72,951)	(\$215,222)	\$142,271	(\$233,146)
Kowanyama Culture & Research Centre	Deficit	(\$73,238)	(\$137,900)	\$64,662	(\$149,731)
Accommodation Facilities	Surplus	\$1,059,089	\$477,547	\$581,542	\$523,284
Subtotal - Untied Funding Programs		(\$4,876,856)	(\$8,086,449)	\$3,209,593	(\$7,718,553)
Tied Funding Programs					
Neighbourhood Centre ILUA	Deficit	(\$11,885)	\$0	(\$11,885)	\$0
Future Housing Supply Strategy CHSP 2025-26 HSP1 0005	Surplus	\$112,000	\$0	\$112,000	\$0
Subtotal - Tied Funding Programs		\$100,116	\$0	\$100,116	\$0
TOTAL Office of the CEO	Deficit	(\$4,776,741)	(\$8,086,449)	\$3,309,708	(\$7,718,553)

Revenue is higher than budget for Interest Received \$213k, Accommodation Facilities \$437k and Rates and Levies \$51k. The balance of the variance is mainly due to the timing of revenue and expenditure against budget phasing including earlier than budgeted Carbon Sales \$928k

Corporate & Financial Services					
Program		Actual YTD	Current Budget YTD	Variance to Current Budget	Full Year Current Budget
Untied Funding Programs					
Cairns Office & Finance	Deficit	(\$902,849)	(\$1,041,128)	\$138,279	(\$1,131,308)
Human Resources	Deficit	(\$770,272)	(\$763,894)	(\$6,378)	(\$821,071)
Governance	Deficit	(\$480,531)	(\$761,405)	\$280,875	(\$807,634)
Information, Communications & Technology	Deficit	(\$807,044)	(\$1,306,677)	\$499,633	(\$1,424,377)
Purchase Store	Deficit	(\$295,042)	(\$394,275)	\$99,233	(\$433,109)
Blue Cafe	Deficit	(\$1,171)	\$0	(\$1,171)	\$0
Kowanyama Cattle Co	Surplus	\$177,742	\$78,848	\$98,894	\$86,000
FAGS - General Purpose	Surplus	\$2,250,787	\$1,108,412	\$1,142,375	\$4,433,649
Indigenous Councils Funding Program (Icfp)	Surplus	\$3,700,595	\$3,699,590	\$1,005	\$3,699,590
Subtotal - Untied Funding Programs		\$2,872,215	\$619,471	\$2,252,744	\$3,601,741
Tied Funding Programs					
Cyber Security Awareness Support For Vulnerable Groups	Deficit	(\$6,005)	(\$17,000)	\$10,995	(\$17,000)
RMIT Mapping The Digital Gap	Surplus	\$22,979	\$0	\$22,979	\$0
Planning Scheme Amendments - Scheme Supply Fund 2024-26	Surplus	\$20,000	\$0	\$20,000	\$0
Subtotal - Tied Funding Programs		\$36,974	(\$17,000)	\$53,974	(\$17,000)
TOTAL Corporate & Financial Services	Surplus	\$2,909,189	\$602,471	\$2,306,718	\$3,584,741

The Financial Assistance Grant received to date is \$1,142k higher than budgeted. The balance of the variance is mainly due to vacancy savings and the timing of expenditure for legal, consultants and Information Technology projects.



Net Operating Results by Program

Community Services					
Program		Actual YTD	Current Budget YTD	Variance to Current Budget	Full Year Current Budget
Untied Funding Programs					
Centrelink	Surplus	\$44,064	(\$631)	\$44,695	\$0
Community Bus	Deficit	(\$4,777)	(\$74,800)	\$70,023	(\$81,095)
Mp Sport & Rec Facility	Deficit	(\$95,823)	(\$132,165)	\$36,342	(\$143,613)
Post Office	Deficit	(\$163,788)	(\$193,087)	\$29,299	(\$208,549)
NAIDOC	Deficit	(\$46,492)	(\$71,000)	\$24,508	(\$71,000)
Hcp/Medicare Payments For Aged Care	Surplus	\$312,676	\$64,416	\$248,260	\$70,465
Meals On Wheels (MOW)	Deficit	(\$52,234)	\$11	(\$52,245)	\$0
Aged Care CHSP	Deficit	(\$39,723)	\$28,468	(\$68,191)	\$33,084
Aged Care Rent	Surplus	\$20,440	\$7,337	\$13,103	\$8,000
Subtotal - Untied Funding Programs		(\$25,659)	(\$371,451)	\$345,792	(\$392,708)
Tied Funding Programs					
IAS RIBS	Surplus	\$16,544	\$4,257	\$12,287	\$4,632
Dept Of Emergency Services	Surplus	\$640	(\$5,940)	\$6,580	(\$6,500)
DETE Childcare	Surplus	\$2,100	(\$935)	\$3,035	(\$0)
DETE Vacation Care	Surplus	\$0	(\$59)	\$59	(\$0)
Child Care Hub Establishment	Deficit	(\$81,695)	(\$572)	(\$81,123)	(\$0)
Get Ready Queensland	Deficit	(\$2,755)	\$11	(\$2,766)	\$0
NIAA Kowanyama Playgroup	Surplus	\$83,645	(\$818)	\$84,463	\$0
IAS Sport & Rec	Surplus	\$30,842	(\$473)	\$31,315	(\$0)
Deadly Active Sport & Rec Program	Surplus	\$93,548	(\$858)	\$94,406	(\$0)
Kowanyama Men's Shed Operating Grant	Deficit	(\$4,699)	(\$47,564)	\$42,865	(\$51,556)
Doha Njcp 279	Surplus	\$475,942	(\$18,381)	\$494,323	(\$74,137)
Womans Shelter	Deficit	(\$69,807)	(\$2,809)	(\$66,998)	(\$0)
Women'S Meeting Place	Deficit	(\$218,968)	(\$119,086)	(\$99,882)	(\$127,425)
Ndia Community Connector Services	Surplus	\$23,879	\$0	\$23,879	\$0
Community Toolbox	Deficit	(\$7,393)	(\$16,467)	\$9,074	(\$17,964)
Queensland Community Support Scheme (Qcss)	Surplus	\$10,076	\$0	\$10,076	(\$1)
Chde Financial Emergency Relief Program	Deficit	(\$9)	\$0	(\$9)	\$0
Community Child Care Fund Restricted Program Expansion (CCCFR)	Deficit	(\$612,314)	(\$329,098)	(\$283,216)	(\$359,020)
Chde - Disaster Emergency Relief	Surplus	\$0	\$0	\$0	\$0
Our Learning Our Way	Surplus	\$0	(\$91,652)	\$91,652	(\$100,000)
Local Decision Making Body (LDMB)	Deficit	(\$12,472)	\$0	(\$12,472)	\$0
Health & Wellbeing Planning Activities	Deficit	(\$75,315)	(\$68,750)	(\$6,565)	(\$75,000)
Growing Indigenous Knowledge Centre	Deficit	(\$49,704)	\$0	(\$49,704)	\$0
The Future Is In Your Hands	Deficit	(\$22,000)	(\$62,546)	\$40,546	(\$68,254)
Get Ready Kowie Kids (Frrr)	Surplus	\$25,000	\$0	\$25,000	\$0
Subtotal - Tied Funding Programs		(\$394,915)	(\$761,740)	\$366,825	(\$875,225)
TOTAL Community Services & Cultural Heritage	Deficit	(\$420,574)	(\$1,133,191)	\$712,617	(\$1,267,933)

Untied funding favourable variances arose for Centrelink and Community Bus mainly due to lower wages and Aged Care revenue received for prior financial year being \$64k higher than estimated. The Tied Funding Program variances are predominantly due to the timing of funding received and are monitored based on the period of the funding agreement which can span multiple years.



Net Operating Results by Program

Roads, Infrastructure & Essential Services

Net Operating Results by Program		Actual YTD	Current Budget YTD	Variance to Current Budget	Full Year Current Budget
Untied Funding Programs					
Council Houses / Buildings	Deficit	(\$5,327,686)	(\$5,639,704)	\$312,018	(\$6,116,315)
Building/ Carpenters	Deficit	(\$678,689)	(\$645,311)	(\$33,378)	(\$696,599)
Electrician	Deficit	(\$121,058)	(\$280,698)	\$159,640	(\$303,970)
Essential Services	Deficit	(\$1,358,727)	(\$1,641,827)	\$283,100	(\$1,786,591)
Parks & Gardens	Deficit	(\$679,900)	(\$1,244,951)	\$565,051	(\$1,349,185)
Roads	Deficit	(\$77,349)	(\$153,915)	\$76,566	\$279,867
Workshop	Deficit	(\$170,474)	(\$130,163)	(\$40,311)	(\$142,000)
Swimming Pool	Deficit	(\$163,175)	(\$166,635)	\$3,460	(\$181,380)
Heavy Plant	Surplus	\$344,122	\$944,647	(\$600,525)	\$1,030,500
Road Contractors Camp	Surplus	\$71,825	(\$6,853)	\$78,678	(\$7,500)
Airport	Deficit	(\$68,734)	(\$34,753)	(\$33,981)	(\$35,139)
Batching Plant	Surplus	\$570,572	\$112,277	\$458,295	\$122,466
QBuild Upgrade Program	Surplus	\$388,125	\$560,263	(\$172,138)	\$611,185
QBuild R&M Program	Surplus	\$372,259	\$483,604	(\$111,345)	\$527,571
Subtotal - Untied Programs		(\$6,898,888)	(\$7,844,019)	\$945,131	(\$8,047,090)
Tied Funding Programs					
QRA Counter Disaster Operations (CDO)	Surplus	\$138,760	\$0	\$138,760	\$0
Enhancing Local Government Biosecurity Capacity (ELGBC)	Deficit	(\$27,382)	\$0	(\$27,382)	\$0
Qld Health Public Health	Deficit	(\$78,379)	(\$108,808)	\$30,429	(\$117,120)
Nest To Ocean	Surplus	\$6,150	\$0	\$6,150	\$0
Daff - Indigenous Rangers Coastal Clean Up	Deficit	(\$8,988)	\$0	(\$8,988)	\$0
Indigenous Rangers	Deficit	(\$63,678)	(\$63,899)	\$221	(\$64,713)
Land & Sea Women Rangers Program	Surplus	\$67,925	(\$187,866)	\$255,791	(\$202,419)
Subtotal - Tied Funding Programs		\$34,408	(\$360,573)	\$394,981	(\$384,253)
TOTAL Road, Infrastructure & Essential Services	Deficit	(\$6,864,480)	(\$8,204,592)	\$1,340,112	(\$8,431,343)

Untied funding unfavourable variances arose for Heavy Plant (\$515k) mainly due to lower recoveries than budgeted QBuild programs (\$283k) mainly due to lower volumes of work completed to date and timing of upgrades. These are partially offset by favourable variances for Council Houses & Buildings \$312k which is due to a favourable variance of \$502k for depreciation partially offset by higher contractor costs, Essential Services \$283k due to lower depreciation, and Parks & Gardens \$565k and Electrician \$160k mainly due to lower wages. In addition a favourable variance arose for the Batching Plant \$458k due to higher volumes of concrete batched. The Tied Funding Program variances are predominantly due to the timing of funding received and are monitored based on the period of the funding agreement which can span multiple years.

TOTAL NET OPERATING RESULT	Deficit	(\$9,152,605)	(\$16,821,761)	\$7,669,156	(\$13,833,089)
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Capital	Deficit	(\$8,071,412)	(\$2,214,500)	(\$5,856,912)	(\$2,214,500)
TOTAL NET CAPITAL RESULT	Deficit	(\$8,071,412)	(\$2,214,500)	(\$5,856,912)	(\$2,214,500)

TOTAL NET RESULT	Deficit	(\$17,224,017)	(\$19,036,261)	\$1,812,244	(\$16,047,589)
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CAPITAL PROJECTS SCHEDULE AS AT 31/05/2026															
Project	PROJECT BUDGET					GRANT FUNDING					EXPENDITURE			Total project expenditure including commitments to 31/05/2026	Remaining Budget available as at 31/05/2026
	Project Funding - Grant	Project Funding - Grant (variation)	Project Funding - COF	Project Total Budget	Grants Received upto 30/6/25	Grants Received 2025/26	Grants balance not yet received	Expenditure to 30/6/25	Expenditure 2025/26	Commitments 2025/26	i	j	k		
	a	b	c	d = (a + b + c)	e	f	g = (a + b + e - f)	h	i	j	k	l = (h + i + j)	m = (d - l)		
Remote Housing Program - round 1	2,139,037	485	0	2,139,522	1,925,134	235,394	(100,000)	2,139,522	0	0	0	2,139,522	0		
Remote Housing Program - round 2	4,515,679	0	0	4,515,679	4,064,111	0	451,568	3,203,099	34,664	8,138	8,138	3,833,901	679,778		
Subdivision Stage 1B	3,053,983	0	0	3,053,983	2,746,738	0	307,245	2,459,596	516,122	0	0	3,072,009	(202,100)		
Women's Meeting Place Stage 1	313,000	0	0	313,000	313,000	0	0	284,865	0	0	0	284,865	28,135		
Cultural Collection Cyclone Vault	300,000	0	0	300,000	100,000	0	200,000	61,081	14,708	0	0	75,789	4,253		
Workers Camp Feasibility Study	50,000	0	0	50,000	50,000	0	0	48,879	10,000	0	0	58,879	(879)		
Kowryama Hub Project	35,000	5,600	0	40,600	35,000	0	5,600	48,376	0	0	0	48,376	15,004		
Multi Purpose Centre and Pool and Recreation Area Upgrades (MHPF)	415,000	0	0	415,000	207,500	0	207,500	41,820	0	0	0	41,820	415,000		
Indigenous Knowledge Centre Establishment	60,000	0	0	60,000	60,000	0	0	72,280	0	0	0	72,280	(17,280)		
WVQ 24-27 Kasc Wellstone Sign	99,200	0	0	99,200	47,500	0	51,700	45,737	0	0	0	45,737	29,364		
WVQ 24-27 Cyclone Resilient Museum Vault	465,000	0	0	465,000	232,500	0	232,500	0	0	0	0	0	465,000		
WVQ 24-27 Kasc Administration Building Upgrades	1,500,000	0	0	1,500,000	750,000	0	750,000	75,896	1,663,300	16,778	16,778	1,757,973	(257,973)		
WVQ 24-27 Kasc Staff Housing Upgrades	500,000	0	0	500,000	250,000	0	250,000	0	0	0	0	250,000	250,000		
Remote Airstrip Upgrade Program (RAUP) Round 10	1,445,440	0	0	1,445,440	0	962,394	483,046	254,949	1,239,585	1,837	1,837	1,486,961	(44,211)		
Three Four Bed Detached Houses On Lot 81 (Schedule 2)	2,666,562	0	0	2,666,562	1,059,969	0	1,606,593	0	0	0	0	1,606,593	1,059,969		
Four Four Bed & 1.5x Bed Detached Houses On Lot 81 (Schedule 3)	4,147,864	0	0	4,147,864	1,434,215	0	2,713,649	0	0	0	0	2,713,649	1,434,215		
Three Four Bed & Two Five Bed Detached Houses On Lot 81 (Schedule 4)	4,147,264	0	0	4,147,264	1,444,179	0	2,703,085	0	0	0	0	2,703,085	1,444,179		
Three Four Bed & Two Five Bed Detached Houses On Lot 81 (Schedule 5)	3,373,655	0	0	3,373,655	1,011,492	0	2,362,163	0	0	0	0	2,362,163	1,011,492		
Extensions To Four Detached Houses (Schedule 6)	3,000,000	0	0	3,000,000	0	900,000	2,100,000	0	0	0	0	2,100,000	900,000		
People Oriented Design code re new housing	0	0	0	0	0	0	0	0	0	0	0	0	0		
Kowryama Staff Housing Upgrade 1 (KASU 1024 218)	1,069,122	0	0	1,069,122	320,737	0	748,385	0	0	208,081	178,004	386,885	(682,881)		
Aerodrome Rehabilitation Upgrade KASC 0073 2435	7,950,275	0	0	7,950,275	2,885,083	865,720	4,609,472	4,699,472	0	3,351,590	984,288	4,235,878	3,714,937		
Kowryama Hub Refit	4,200,500	913,500	0	5,114,000	913,500	0	4,200,500	0	0	539,704	539,704	853,204	4,360,796		
Cris Concrete And Stormwater Structures Essc 0080 2425 18ec	1,185,540	0	0	1,185,540	0	1,483,221	(107,681)	0	0	57,637	0	57,637	1,127,903		
ORA REPA KASC 0024 2041 31s	3,750,478	0	0	3,750,478	1,139,144	2,238,287	373,048	1,266,255	3,072,705	31,213	31,213	4,370,652	(460,174)		
Magnificent Creek Bank Fortification Kasc 0036 2122	492,788	0	0	492,788	147,836	167,616	177,335	64,386	269,107	98,265	98,265	422,516	70,274		
Magnificent Creek Bank Fortification section 1 KASC 0033 2122	1,243,444	0	0	1,243,444	378,033	766,056	124,344	16,478	1,444,075	83,303	83,303	1,543,860	(100,416)		
Flood Mitigation Catchment A Swale Drain KASC 0014 2122	521,778	0	0	521,778	150,533	(139,051)	594,336	10,900	19,669	0	0	30,569	491,209		
Magnificent Creek Bank Fortification section 2 KASC 0035 2122	779,683	0	0	779,683	238,860	0	540,764	264,310	29,300	0	0	374,010	407,653		
Flood Risk Management Program (Frm)	690,200	0	0	690,200	0	0	690,200	2,051	(2,031)	0	0	0	690,200		
Cris Kasc 0023 2122 18ec	1,127,263	0	0	1,127,263	280,176	0	892,127	0	0	0	0	280,176	892,127		
Cris Kasc 0028 2122 2041 31s	1,224,676	0	0	1,224,676	651,007	451,201	122,466	651,007	1,317,247	307,908	307,908	2,276,162	(1,051,486)		
ORA REPA Flood Risk Management Program KASC 0042 2122	166,750	0	0	166,750	50,025	42,274	74,451	53,900	38,899	98,587	98,587	190,896	(24,146)		
ORA REPA Road Kasc 0043 2223	7,056,188	0	0	7,056,188	8,000,421	124,509	542,178	7,189,211	4,352,661	0	0	7,189,211	386,977		
ORA REPA KASC 0045 2223	4,233,936	0	0	4,233,936	1,300,437	0	2,933,499	1,113,740	0	0	0	1,113,740	3,120,196		
ORA REPA Kasc 0044 2223	805,455	0	0	805,455	362,313	0	443,142	61,090	25,707	455,169	455,169	1,180,996	(375,541)		
ORA REPA Town 5s Kasc 0043 2223	1,607,539	0	0	1,607,539	594,814	1,189,768	(177,111)	266,867	2,305,699	0	0	2,305,699	(1,468,917)		
Topsy Road Concrete Caseway	500,000	0	0	500,000	200,000	300,000	0	43,500	494,146	26,470	26,470	564,316	(64,316)		
ORA REPA & Betterment Kowryama St KASC 0047 2223	1,809,060	0	0	1,809,060	568,516	988,516	32,006	138,500	1,756,089	0	0	1,756,089	152,971		
ORA REPA & Betterment Carrington St KASC 0048 2222	1,522,634	0	0	1,522,634	456,790	913,480	352,263	121,400	1,638,201	360	360	1,759,963	(237,329)		
ORA REPA Topsy Rd KASC 0051 2224	10,650,318	0	0	10,650,318	3,471,867	1,007,299	6,170,452	3,580,289	1,219,518	871,641	871,641	5,689,719	4,960,599		
ORA REPA Leaning Rd KASC 0052 2224	3,986,912	0	0	3,986,912	1,796,794	2,098,410	1,189,879	484,272	4,352,661	0	0	4,796,313	1,191,879		
ORA REPA Pomuraw Rd KASC 0053 2324	14,459,467	0	0	14,459,467	4,337,840	900,169	9,201,458	2,983,270	3,255,772	0	0	6,159,042	8,300,425		
ORA REPA South Mitchell Rd KASC 0054 2324	2,444,931	0	0	2,444,931	1,152,183	876,603	517,146	185,512	2,445,657	0	0	2,445,657	237,232		
ORA REPA Kowryama Rd KASC 0055 2324	2,613,693	0	0	2,613,693	1,443,807	2,396,633	(1,227,487)	157,688	3,864,236	0	0	4,021,994	(1,410,801)		
ORA Accessible Roads	0	0	0	0	0	0	0	34,521	0	0	0	34,521	(34,521)		
ORA Pomuraw Road (Mitchell River - Alice River) KASC 0056 2324	8,424,676	0	0	8,424,676	2,526,541	4,530,205	1,367,928	1,002,676	6,472,366	0	0	7,475,041	949,635		
ORA Pomuraw Road (Alice River - Coleman River) KASC 0057 2324	15,806,735	0	0	15,806,735	5,859,656	2,579,695	7,467,884	503,500	8,758,533	0	0	9,262,044	6,544,691		
ORA Emergent Works FY25	716,484	0	0	716,484	0	707,750	6,734	198,004	516,480	0	0	716,484	0		
ORA REPA Barn Access Rd KASC 0060 2324	286,874	0	0	286,874	84,262	59,000	159,612	12,281	144,678	0	0	156,959	133,916		
ORA REPA South Mitchell Rd (Second Half) KASC 0061 2324	2,173,086	0	0	2,173,086	0	2,171,086	59,727	1,340,142	0	0	0	1,399,888	773,188		
ORA REPA Sewer Treatment Plant Rd KASC 0062 2324	229,954	0	0	229,954	0	0	229,954	12,281	115,707	0	0	127,987	201,966		
ORA REPA Ingarab Rd KASC 0063 2324	324,814	0	0	324,814	324,814	0	0	19,201	33,684	0	0	52,885	271,929		
ORA REPA Mmthajem St KASC 0064 2324	46,451	0	0	46,451	13,935	10,692	21,824	16,791	10,572	0	0	27,363	19,088		
ORA REPA Farm 500 Road KASC 0065 2322	690,000	0	0	690,000	207,000	377,493	145,507	0	0	0	0	628,623	60,377		
ORA REPA Sealed Rd KASC 0066 2324	951,773	0	0	951,773	285,532	391,396	274,845	118,804	1,333,854	411,503	411,503	1,864,161	(912,389)		
ORA REPA South Mitchell Road - Second Half KASC 0069 2324	1,109,892	0	0	1,109,892	500,526	741,899	(114,543)	17,183	0	0	0	17,183	1,092,699		
ORA REPA Sewer Treatment Plant Road KASC 0070 2324	225,179	0	0	225,179	67,544	47,615	109,999	0	0	0	0	109,999	225,179		
ORA REPA Ingarab Road KASC 0071 2324	14,793	0	0	14,793	9,882	3,851	1,470	0	0	0	0	0	14,793		
ORA 12-1 Betterment Sealed Roads KASC 0072 2324	3,299,332	0	0	3,299,332	1,499,132	1,169,218	229,813	0	3,299,112	0	0	3,299,112	0		
ORA Sealed Roads 2024 - 25 KASC 0072 2425	845,542	0	0	845,542	0	759,515	86,027	0	1,436,682	0	0	1,436,682	(591,140)		
ORA REPA Unsealed Roads 2024 - 25 KASC 0074 2425	988,422	0	0	988,422	0	719,355	269,067	0	964,696	0	0	964,696	23,726		
ORA REPA Unsealed Roads 2024 - 25 KASC 0076 2425	3,560,094	0	0	3,560,094	0	3,204,085	356,009	0	3,506,500	0	0	3,506,500	33,594		
ORA Emergent Works FY26	0	0	0	0	0	0	0	0	498,809	117,300	117,300	616,209	(616,209)		
Unsealed Roads Sp A Repa 2326	0	0	0	0	0	0	0	0	43,080	0	0	43,080	(43,080)		
Unsealed Roads Sp B Repa 2326	0	0	0	0	0	0	0	0	5,587	0	0	5,587	(5,587)		
Sealed Roads Repa 2326	0	0	0	0	0	0	0	0	12,356	0	0	12,356	(12,356)		
Cris Concrete And Stormwater Structures 2326	0	0	0	0	0	0	0	0	8,964	0	0	8,964	(8,964)		
Cris Emergent Works 2024 Kasc 0066 2324	0	0	0	0	0	0	0	0	0	0	0	0	0		
RIR - LRCP Phase 4	247,858	8,895	0	256,753	148,844	98,914	0	256,338	505	0	0	256,843	(55)		
RIR - 2023/26 Works	253,496	0	0	253,496	253,496	0	0	251,890	200,765	0	0	452,655			



Statement of Financial Position

Year to Date May 2026

Current Assets	25/26	Current Liabilities	
Cash At Bank & Onhand	19,430,038	Trade Creditors	- 466,837
Self Insurance Reserve	- 71,667	Accrued Expenses	- 1,104,632
Trade & Other Receivables	1,915,244	Income Received in Advance	
Provision For Doubtful Debts	- 78,119	Payroll & Other Creditors	- 3,258
Inventories	899,347	Loan Liability	- 41,383
GST Receivable	95,766	Provisions	- 893,250
Accrued Income / Payments in advance	716,614	Contract & Lease Liabilities	- 89,432
TOTAL CURRENT ASSETS	22,907,222	TOTAL CURRENT LIAB	- 2,598,791
		Non-Current Liabilities	
Non-Current Assets		Loan Liability	- 809,165
Finance Leases	7,467,754	Provisions	- 2,624,702
Prepaid Pastoral Leases	153,158	Lease Liability	- 461,017
Security Deposits	17,500	TOTAL NC LIABILITIES	- 3,894,884
<i>Property, Plant & Equipment (at written down value)</i>			
Buildings	32,745,225	TOTAL LIABILITIES	- 6,493,675
Residential Housing	49,446,681		
Plant & Equipment	707,619	TOTAL NET ASSETS	273,600,704
Motor Vehicles	2,910,580		
Furniture & Fittings	0		
Roads, drainage, culverts	62,502,278	Equity	
Water	7,132,850	Asset Revaluation Reserve	116,237,018
Sewerage	9,935,557	Retained Earnings	157,363,686
Other Infrastructure	9,843,529	TOTAL EQUITY	273,600,704
Works in Progress	73,821,196		
Right of Use Asset	503,231		
TOTAL NON-CURRENT ASSETS	257,187,157		
TOTAL ASSETS	280,094,379		

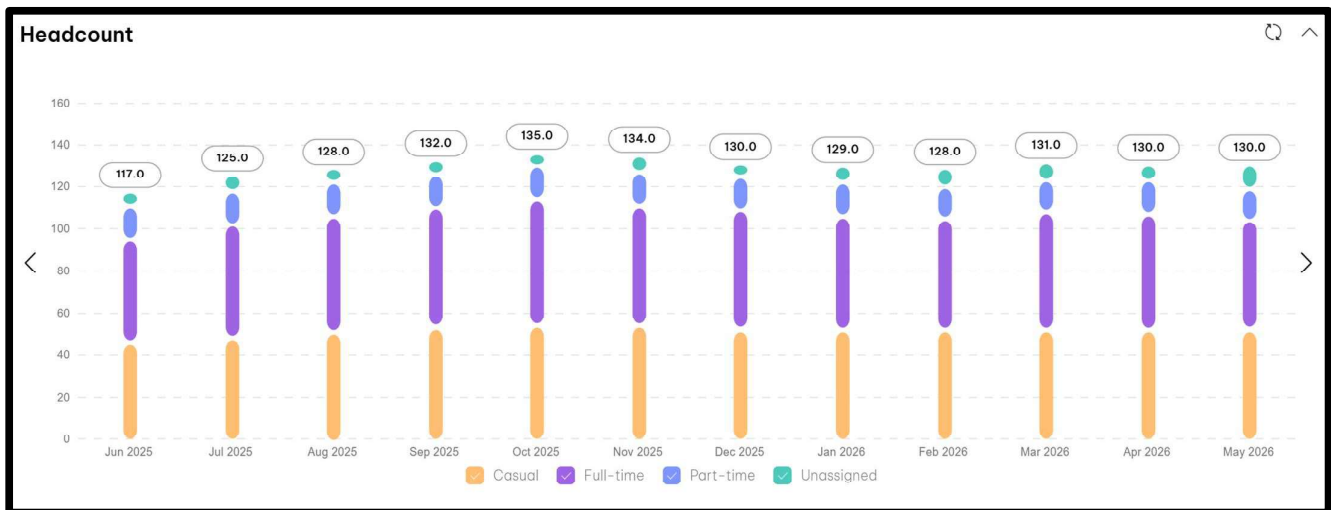
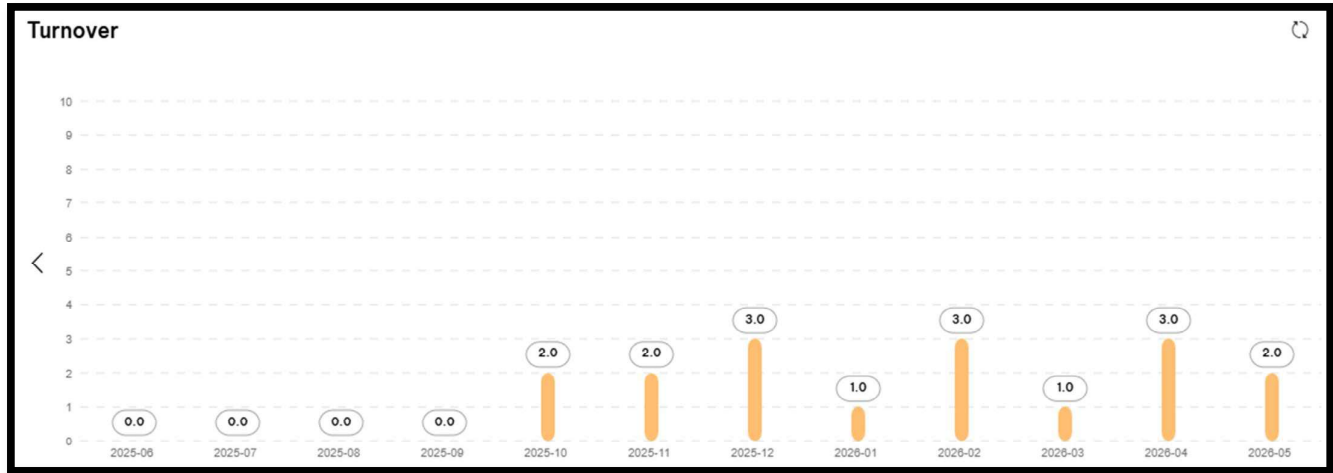
		Trade Debtors & Other		Trade Creditors	
		Ageing	Receivables	(Payables)	
Cash Position		Current	\$ 1,037,966	\$ 165,739	
Total Cash At Bank & Onhand	\$ 19,430,038	30 Days	\$ 494,137	\$ 284,809	
Tied Funds - Quarantined Operating	\$ 1,916,203	60 Days	\$ 119,596	\$ 15,650	
Tied Funds - Quarantined Capital	-\$ 6,137,940	90+ Days	\$ 263,546	\$ 639	
Tied Funds - Self-Insurance Reserve	\$ 2,500,000	Total	\$ 1,915,244	\$ 466,837	
Operating Funds remaining	\$ 21,151,775				

Financial Sustainability Goal - 6 Months

	Months
Number of months covered - Statements	6.97
Number of months covered - Capital Grants Awaiting	9.81
<i>Estimated Monthly Expenditure</i>	
Payroll - Budget	\$1,104,025
Materials and Services - Prior Year Actuals	\$1,051,213
Total per month	\$2,155,238

4.3.1.c - Information Report

Title: HR Monthly Information Report
Author: Executive Manager Corporate and Financial Services
Meeting Date: 30 June 2026



Recruitment

Position Title	Recruitment Process Stage
Executive Manager Roads, Infrastructure and Essential Services	Recruiting – Active recruitment campaign being managed by Peak Services.
Administration Officer Traineeship	On Hold – Applicants received however unable to make contact. Once EMRIES role recruited look to readvertise.
Early Years Place Coordinator	On Hold – No suitable applicants received. EMCS reviewing role

Aged Care Support Worker	Recruiting – Multiple roles being recruited. One applicant received.
Radio Announcer	On Hold – No suitable applicants received. To be reviewed upon the commencement of EMCS
Ranger Coordinator	On Hold – Await structure review.
Station Hands Officer	On hold – Interviews conducted, RISE working with applicant to obtain personal documents for Criminal History Check.
Manager Community Services and Events	On Hold – No suitable housing options available. Looking into hybrid FIFO model
Manager Child & Youth Engagement	On Hold – No suitable housing options available. Looking into hybrid FIFO model
Grounds Person	Recruiting – Awaiting Criminal History Check
Centrelink Officer	Recruiting – Interviews to be conducted however was being held off due to the Service Provider (Centrelink) IT equipment failures.
Ranger (Male)	Recruiting – Awaiting Criminal History Check
Ranger (Female)	Recruited – Start date in June
Manager Town Services	Recruiting – Closing date extended to mid-may. Panel reviewing options.
Cleaner	Recruiting – Interviews to be conducted.

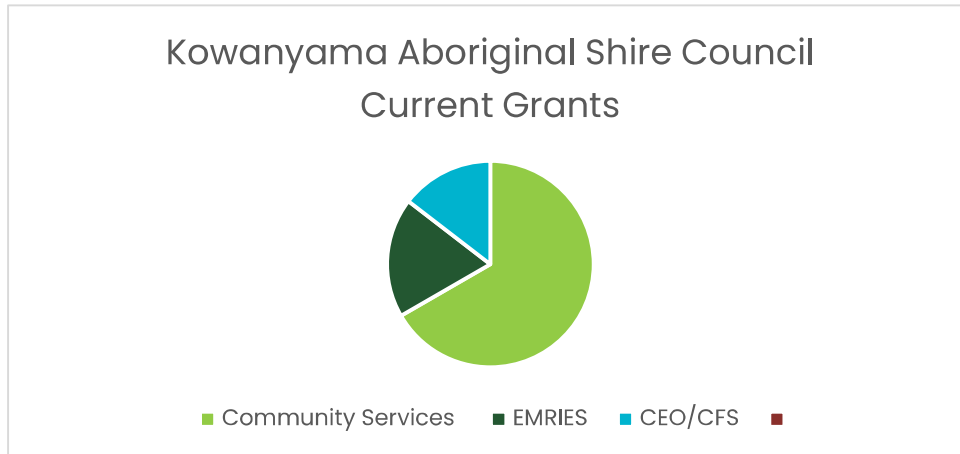
Current Workers Compensation Claims

- NIL

4.3.1.d – Information Report

Title:	Grants and Funding Update
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	30 June 2026

Total Number of Grants (excluding roads and infrastructure) as at 30 May 2026:



Total Number of Current Grants by Business Unit:

- Community Services: 32
- EMRIES (excluding roads and infrastructure): 9
- CEO/CFS: 7

Grant(s) ceasing on 30 June 2026:

Project Title	Amount \$	Description	RAG	Comment
Deadly Active Sports Program	\$609,365	Deliver community identified physical activities and run the multi-purpose centre. Staffing: 0.5 FTE	Red	The new Sports Strategy is yet to be released. A new contract is expected prior to 30 June.
Men's Shed operating grant	\$184,000	Management, operation & maintenance of the Men's Shed.	Red	CEO to engage with the Department about other funding opportunities.
Nest to Oceans	\$69,000	Turtle monitoring, feral pig control and nest protection.	Green	Project complete
Cyber security awareness for vulnerable groups	\$35,000	Reduce the economic and social impact of cybercrime.	Green	Project complete

Future Housing Supply Strategy	\$160,000	Develop the Kowanyama Future Housing Supply Strategy.		Project complete
Kowanyama Early Years Place	\$243,651	Playgroup. 1 FTE (2 x 0.5)		KASC anticipates this contract will be varied to extend the funding.
Childcare Kowanyama	\$50,000	Monkar Child Care Program (Hub Establishment)		Project complete
Ranger Capability Building	\$7,668	Improve biosecurity.		Project complete
National Agent Access Points	\$107,665	Centrelink services.		KASC anticipates this contract will be varied to extend the funding.
Growing Indigenous Knowledge Centre	\$320,000	Digital ideas/catalogues programs that respond to communities' digital needs.		Program with QLD State Library has ceased. Addendum provided to extend project to September 2026.

New grants received (March to May 2026) including Deeds of Variation(s):

Project Title	Description	Contract Start Date	Contract End Date	Value
Kowanyama freehold weed management and monitoring	Weed surveillance and control program.	25/05/2026	30/06/2028	\$247,000
Support at home thin markets	Support service delivery for Support at Home program.	18/05/2026	18/05/2027	\$207,630
Indigenous Cape Communities Economic Development Fund	Provide local economic developments, workforce, infrastructure, cultural initiatives.	20/05/2026	30/06/2027	\$140,531
Referral linking grant	Embedding learnings from the Queensland Community Support Scheme.	01/05/2026	30/06/2027	\$2,671
Statewide Capability Fund	Works on Kowanyama Street	14/04/2026	30/06/2026	\$100,000
Environment Health	Monitoring and surveillance of public and environmental health hazards and risks.	01/07/2022	30/06/2033	\$1,497,812
Indigenous Employment Initiative	Create employment opportunities and provide culturally appropriate aged care services.	01/07/2026	30/06/2029	\$1,855,523
NAIDOC	NAIDOC celebrations 2026	01/07/2026	30/06/2027	\$9,200

SES Support Grant 2026-2027	Upgrade the existing SES facility.	01/07/2026	30/06/2027	\$147,200
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Funding applications submitted as at 30 May 2026:

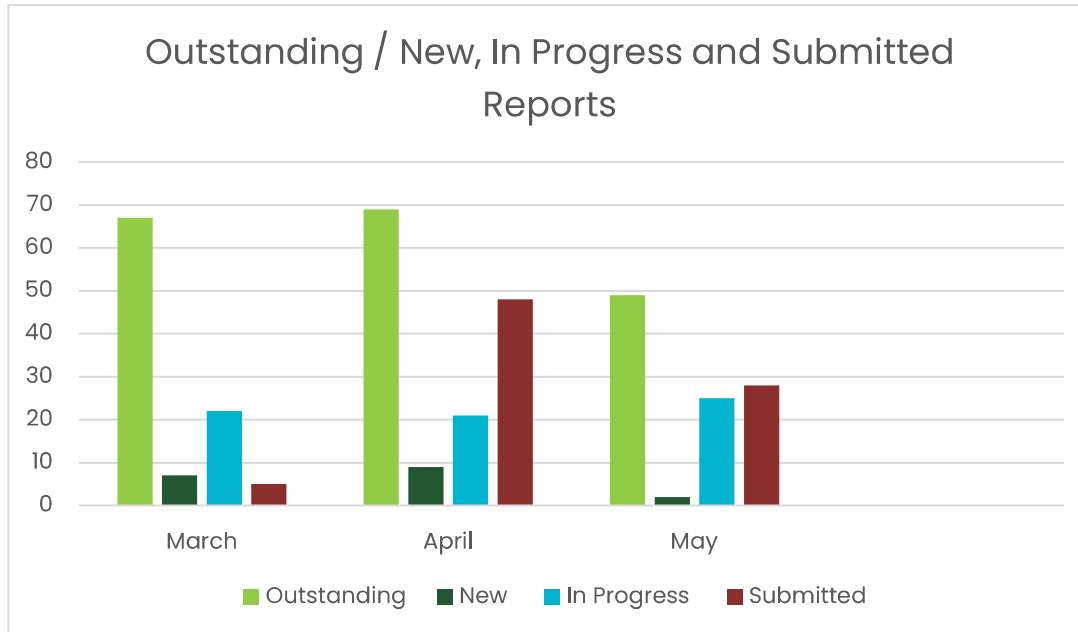
Project Title	Description	Value
Containers for Change	Recycling planning project.	\$155,120
CCTV	Implement and maintain expanded CCTV platform.	\$459,386
Resource Recovery Boost Fund	Build/upgrade waste and recycling infrastructure.	Unsuccessful
Fighting Illegal Dumping Partnership Program	Employ 1 FTE illegal dumping compliance officer.	\$284,000
Closing the Gap Priorities Fund	Women's Shelter upgrade Accommodation Precinct	\$4,437,146 \$12,019,800

Underspend business case as at 30 May 2026:

Project Title	Value	Comment
Kowanyama Indigenous Rangers Program	\$161,786	Not Approved. To be off-set against future payments.
Women's Shelter	\$83,848	Business case to be developed to support costs to replace flooring. Pending advice from the Department.
Women's Wellness	\$70,643	Business case to be developed pending advice from the Department.
Indigenous Broadcasting Media Program (RIBS)	\$58,949	Business case to be developed pending advice from the Department.

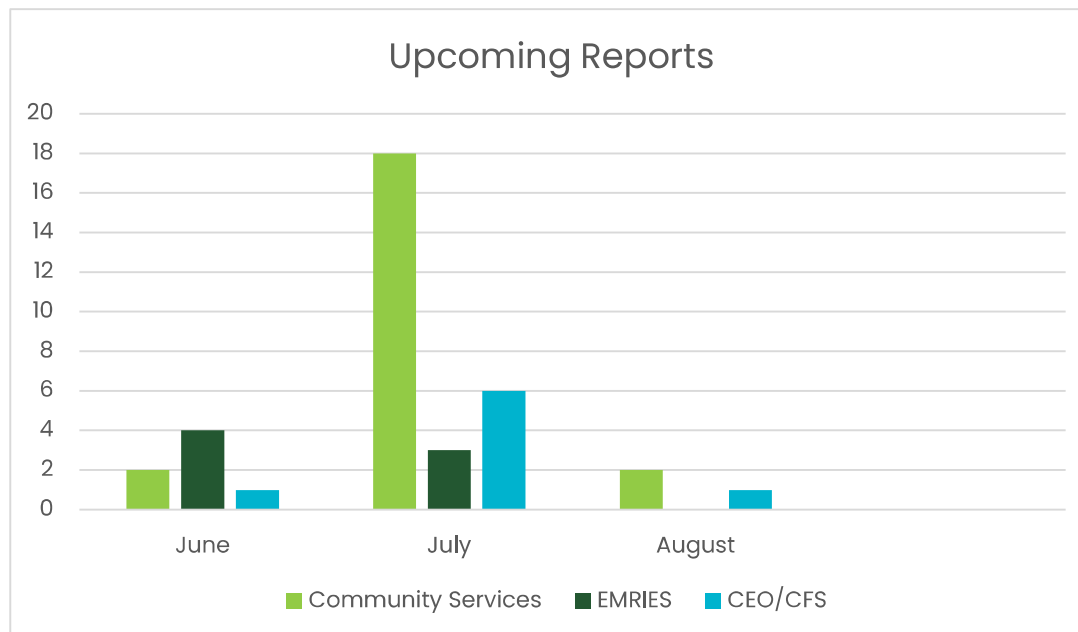
Reporting – Community Services, EMRIES (excluding roads and infrastructure) and Corporate Projects

Table 1: Outstanding, new, in progress and submitted reports (March to May 2026)



- March: 67 outstanding reports, 7 new, 22 in progress and 5 reports submitted.
- April: 69 outstanding reports, 7 new, 21 in progress and 27 reports submitted.
- May: 49 outstanding reports, 2 new, 22 in progress and 28 submitted.

Table 2: Upcoming reports (June to August 2026)



Note: EMRIES (excludes roads and infrastructure reports).

4.3.2.a – Agenda Report

Title:	Annual Operational Plan 2026/27
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	30 June 2026

Resolution

The Council resolves, pursuant to section 174 of the Local Government Regulation 2012, to endorse the Annual Operational Plan for the 2026/27 financial year.

Background

As per the Local Government Regulation 2012 s 174, each year a local Council must endorse an annual Operational Plan. The purpose of an Operational Plan is to provide staff and Council with a framework and direction to work towards during the year. It also provides community members and stakeholders clarity on the position and projects that Council is working towards. The Annual Operational Plan must be consistent with the annual budget and show how the local government will progress the implementation of the five (5) year Corporate Plan during the period of the annual operational plan and manage operational risks.

The operational plan attached hereto shows those projects and activities that are intended to be progressed during the next 12 months (1 July 2026 to 30 June 2027).

Recommendation

That the Operational Plan for the 2026/27 financial year, as attached, be adopted.

Attachment:

- 2026-2027 KASC Annual Operational Plan

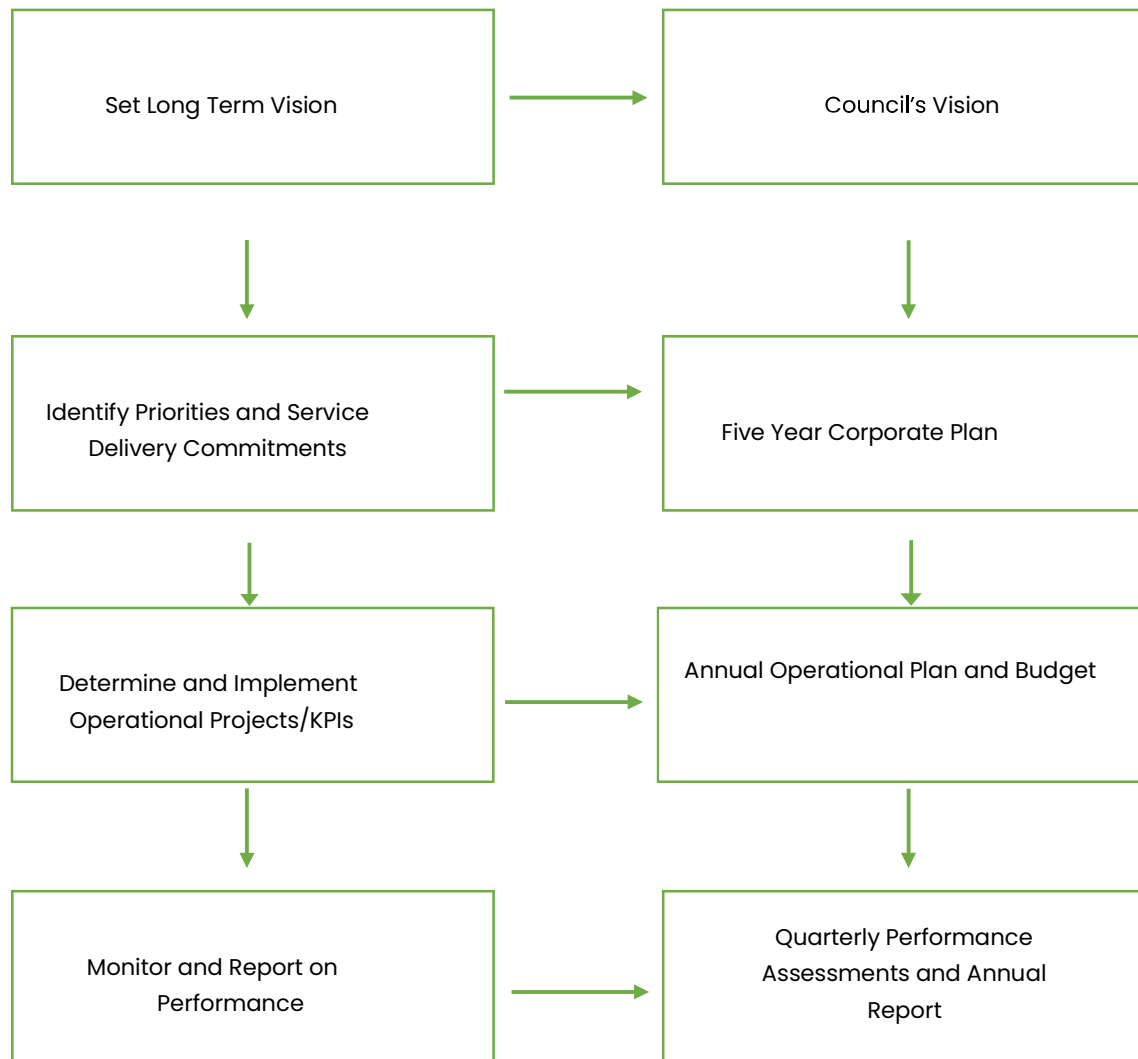
Attachments – 2026-2027 KASC Annual Operational Plan



Section 1: About the Operational Plan

The Kowanyama Aboriginal Shire Council Operational Plan – 2026–2027 is a key plan for the shire, as it translates our priorities and services, set out in our five-year Corporate Plan, into measurable actions for the financial year. Progress is regularly reported during the year to Council. A performance report is presented to Council and the community every three months as well as an Annual Report. These reports include information on the delivery of key projects and achievement of performance targets as per the relevant financial year’s Operational Plan.

The diagram below represents the strategic planning framework used by Council and illustrates where the Operational Plan fits within that framework:



Section 2: Managing Operational Risk

Identified operational risks will be managed in accordance with the Council's adopted Risk Management Policy and Strategic Risk Management Framework, having regard to the nature of the risks and the likelihood and consequence ratings applied to them as determined by the risk analysis process.

Risk Management Objectives

- Ensure risk management is an integral part of strategic planning, and management any day-to-day activities of the organisation;
- Promote a robust risk management culture within the Council;
- Enable threats and opportunities that face the organisation to be identified and appropriately managed;
- Facilitate continual improvement and enhancement of Council's processes and systems;
- Improve planning processes by enabling the key focus of the organisation to remain on core business and service delivery; and
- Encourage ongoing promotion and awareness of risk management throughout Council.

Risk Management Principles

For risk management to be effective, an organisation should comply with the following principles:

- Risk management creates and protects value;
- Risk management is an integral part of organisational processes;
- Risk management is part of decision making;
- Risk management explicitly addresses uncertainty;
- Risk management is systematic, structured and timely;
- Risk management is based on the best available information;
- Risk management is tailored;
- Risk management takes human and cultural factors into account;
- Risk management is transparent and inclusive;
- Risk management is dynamic, iterative, and responsive to change; and
- Risk management facilitates continual improvement of the organisation.

Section 3: CEO Office

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Corporate Plan	<ul style="list-style-type: none"> CEO Office Governance 	Council has reviewed and refreshed the 2024 – 2029 Corporate Plan by 31 December 2024	<ul style="list-style-type: none"> Councillor update session Councillor Community Consultation Adopted refreshed Corporate Plan 	5-8
Carbon Abatement Project	<ul style="list-style-type: none"> CEO Office 	Council Continues Carbon Abatement	<ul style="list-style-type: none"> Council maintains compliance obligations with clean energy regulations Budget compliance 	3-7 5-9
Carbon Land Restoration Fund Feasibility Study	<ul style="list-style-type: none"> CEO Office 	Council undertakes a feasibility study into the viability of moving to LRF and makes formal resolution	<ul style="list-style-type: none"> Feasibility study presented to Council Council resolution 	3-8 5-9
Cattle Company	<ul style="list-style-type: none"> CEO Office 	Council continues to destock and sell its cattle across both PICs	<ul style="list-style-type: none"> Council maintains compliance obligations with LPA Budget compliance Explore mutually beneficial partnerships (i.e., AEA MOU) 	3-8
AEA MOU	<ul style="list-style-type: none"> CEO Office 	Council continues to destock and sell its cattle across both PICs	<ul style="list-style-type: none"> MOU Signed MOU objectives achieved / implemented 	2-1 3-2
Long-term Strategic Infrastructure Projects	<ul style="list-style-type: none"> CEO Office 	Council has a capital prioritisation strategy and program for new assets that are funded by grants opportunities.	<ul style="list-style-type: none"> Develop Strategy Develop a List of Assets Reference Asset Management Plans Apply Strategy 	4-4 5-3 5-8
Trustee Advisory Committee	<ul style="list-style-type: none"> CEO Office 	Council has an active and productive committee that provides guidance for Trustee management of the Kowanyama DOGIT	<ul style="list-style-type: none"> Hold meetings in accordance with the Terms of Reference Undertake annual review of Terms of Reference (and membership) 	1-1 4-1

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Council of Elders Advisory Committee	<ul style="list-style-type: none"> CEO Office 	Council has an active and productive committee that provides guidance for community priority issues	<ul style="list-style-type: none"> Hold meetings in accordance with the Terms of Reference Undertake annual review of Terms of Reference (and membership) 	1-1 2-2
Grants Management Framework	<ul style="list-style-type: none"> CEO Office 	Council has a framework in place to define when Council applies for grants, how that is communicated, how it will be managed, and Council's performance for all grants.	<ul style="list-style-type: none"> Develop framework Implement framework 	2-5

Section 4: Corporate & Financial Services

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Asset Management Plans	<ul style="list-style-type: none"> Finance EMRIES 	Complete Council Wide Asset Management Plan	<ul style="list-style-type: none"> Initial Organisational Wide Asset Management Plan based on Asset Register Water Sub-Plan Sewerage Sub-Plan Urban Roads Sub-Plan Buildings Sub-Plan 	5-3
Finance System	<ul style="list-style-type: none"> Finance 	Identify alternate Finance System to align with Council requirements	<ul style="list-style-type: none"> Define system requirements to meet Council needs Investigate software/system options available Select system Develop an implementation plan Implement System and "Go Live" 	5-8
Employee Retention Strategy	<ul style="list-style-type: none"> Human Resources 	Develop strategy to reduce employee turnover, prevent attrition, increase retention and employee engagement	<ul style="list-style-type: none"> Review of Council's recruitment and induction processes Develop and implement Employee Award Program Review of Staff Housing entitlements 	4-1 4-2 4-8
Education (15-18 years)	<ul style="list-style-type: none"> Human Resources 	School based Apprenticeship & Traineeship Program	<ul style="list-style-type: none"> Develop Apprenticeship Traineeship program for 15 – 18-year-old students Develop post-school support for student who do not complete program while at school. 	1-3 3-6 4-5 4-6 4-10
Training and Development	<ul style="list-style-type: none"> Human Resources 	Develop a skilled, compliant, and high-performing workforce through the implementation of a structured Training and Development Program across the organisation.	<ul style="list-style-type: none"> Training Framework Developed – Develop and endorse an organisational Training and Development Framework. Training Needs Analysis Completed – Undertake a workforce-wide training needs analysis across all departments. Training Register Established – Implement a centralised staff training and qualifications register to record mandatory and professional development training. 	

Project	Section	Objective	Performance Measures	Corporate Plan Reference
			<ul style="list-style-type: none"> • Policies and Procedures Implemented - Develop and implement Training and Development policies, procedures, and approval processes. • Annual Training Calendar Established - Develop and publish an annual corporate training calendar identifying mandatory, compliance, and professional development training opportunities. 	
CCTV (Community Safety Plan)	<ul style="list-style-type: none"> • Information, Communications & Technology 	Implement and maintain an expanded CCTV platform, in line with Community Safety Plan and current CCTV Policy	<ul style="list-style-type: none"> • Carryout audit and provide recommendations • Implement CCTV in accordance with Safety Plan • Review to ensure compliance obligations are met 	2-4 4-4
Records Management	<ul style="list-style-type: none"> • Information, Communications & Technology 	Implement a cloud based digital document signing system.	<ul style="list-style-type: none"> • Research suitable platform and vender • Create an implementation plan 	4-4
Cybersecurity and Fraud Training	<ul style="list-style-type: none"> • Information, Communications & Technology 	Conduct cybersecurity training for staff	<ul style="list-style-type: none"> • Decrease likelihood of reported security incidents by providing a combination of online learning materials and group training exercises. • Conduct follow-up assessments to measure knowledge retention and awareness improvement. • Increase in the adoption of secure practices by staff members. • Improve incident response time and minimize the impact of security breaches. 	4-4
SharePoint Re-development Project	<ul style="list-style-type: none"> • Information, Communications & Technology 	Restructure SharePoint and implement operational structure	<ul style="list-style-type: none"> • Develop a new information architecture for SharePoint including a Roadmap • Migration of all existing data and documents to the new structure. • Document and communicate the naming conventions for SharePoint sites, libraries, and files. • Train and educate staff on the new SharePoint structure and features. 	4-4

Project	Section	Objective	Performance Measures	Corporate Plan Reference
WH&S	<ul style="list-style-type: none"> Workplace Health and Safety 	Workplace Health and Safety Framework	<ul style="list-style-type: none"> Develop and implement a Workplace Health & Safety framework (including Safety Management System) Monitor and review framework (6–12-month ongoing cycle) 	1-2 2-5 4-2
Drug and Alcohol Testing	<ul style="list-style-type: none"> Workplace Health and Safety 	Regular scheduled and RTW drug and alcohol testing in Kowanyama and Cairns workplaces	<ul style="list-style-type: none"> 3 inspections annually in Kowanyama and Cairns 	1-2 2-5 4-2
New Planning Scheme	<ul style="list-style-type: none"> Governance 	Council has a current planning scheme by 30 June 2027	<ul style="list-style-type: none"> Complete associated studies for the planning scheme Develop a new scheme Community consult process State approval Adopted planning scheme 	5-8
State Compliance Checklist	<ul style="list-style-type: none"> Governance 	Council is compliant with all compliance obligations per the State's compliance checklist, which is defined by the Local Government Act and Regulation	<ul style="list-style-type: none"> Review checklist Review and adopt all associated policies Compliance checklist is signed off by EMT 	5-8

Section 5: Roads, Infrastructure and Essential Services

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Fleet Management Program	<ul style="list-style-type: none"> EMRIES 	Council has a comprehensive fleet management program	<ul style="list-style-type: none"> Audit of all fleet is complete. Programmed maintenance and cyclical replacement strategy Appropriate priority vehicles purchased 	5-3
Council Building Renewal Program	<ul style="list-style-type: none"> Building Management 	Council has a program of capital renewal for council buildings based on the Asset Management Plan	<ul style="list-style-type: none"> Each function of Council has been reviewed Life cycle planning Cyclical maintenance program in place 	5-3 4-4
Community Housing	<ul style="list-style-type: none"> Building Management 	Responsible management of repairs, maintenance and upgrades of existing assets, compliance with regulatory requirements and undertaking of works in line with contracts	<ul style="list-style-type: none"> Receive, allocate and program works within nominated QBuild contract timeframes Timely completion of internal works Re-establishment of local workforce across all trades Revenue in line with agreed profit margins 	2-1 2-7
Recovery works	<ul style="list-style-type: none"> Roads 	Funded recovery and betterment works are completed within QRA timelines for registered events	<ul style="list-style-type: none"> Project scoped, funding sourced and works complete. Projects completed within budget. Projects completed within QRA and grant funding timelines. 	1-9 3-4
Drinking Water Improvements	<ul style="list-style-type: none"> Essential Services 	To continue to meet the current QLD drinking water standards	<ul style="list-style-type: none"> Implement improvements as identified through internal and external audits Monitor and maintain drinking water standards through training and development of local workforce Engage and foster relationships with Regulatory departments 	1-6 4-4

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Airport Infrastructure	<ul style="list-style-type: none"> EMRIES 	Ensure all airport infrastructure conforms to CASA requirements including fuel farm, runway, and PAL system. Upgrade apron, taxiway, and runway	<ul style="list-style-type: none"> Audits undertaken with suggested improvements implemented. Funds secured, resilient design and upgrade projects substantially complete, within available funds 	1-3 1-9 2-1 4-4
Town Streets	<ul style="list-style-type: none"> Roads 	To Improve resilience of town streets with long term benefits	<ul style="list-style-type: none"> Complete Streets Upgrade and Resilience Design package Complete betterment and reconstructions in critical damaged areas 	1-9 4-4 5-3 5-5

Section 6: Community Services and Cultural Heritage

Project	Section	Objective	Performance Measures	Corporate Plan Reference
0 – 5 Education	<ul style="list-style-type: none"> Childcare / Early Years Hub 	The development of education for children 0 – 5 years is fostered through Council led initiatives.	<ul style="list-style-type: none"> Development of an early year’s program for the Kowanyama Early Education Hub. Implementation of the early year’s program. 	1-2, 3
Sports and Recreation	<ul style="list-style-type: none"> Sport and Recreation 	Delivery of programs, initiatives and infrastructure that support increased participation in activities.	<ul style="list-style-type: none"> Sport and Recreation Strategy is developed and adopted by Council. Implementation of planned initiatives to support organised participation. Funding sourced for relevant infrastructure projects. 	1-2, 4 3-1, 8, 9 5-4 5-4
Aged Care Compliance	<ul style="list-style-type: none"> Aged Care 	Council maintains a compliant and sustainable Aged Care Service.	<ul style="list-style-type: none"> Compliance with the federal government aged care standards is consistently maintained. Recommended continuous improvement initiatives and infrastructure are identified and implemented. Annual proactive routine maintenance is carried out. Explore options to divest the Aged Care Service to a specialist provider. 	1-2 3-7
Community Engagement / Events	<ul style="list-style-type: none"> Community Services and Events 	Encourage and foster community engagement in local events to support and celebrate culture.	<ul style="list-style-type: none"> Development and implementation of a community events calendar. Partnerships with Community Groups/Organisations are supported to facilitate cross-community messaging at relevant events. 	1-2 2-2 3-9
Women’s Services	<ul style="list-style-type: none"> Community Services and Events EMCS 	Council maintains an active and supportive Women’s Program and Women’s Shelter focussed on building the capacity and capability of community members.	<ul style="list-style-type: none"> Women’s Shelter remains compliant with Human Services Quality Framework (HSQF) standards and requirements. Development of an activity calendar for Women’s Group to support and activate the community through regular events, and capacity-building meetings. 	1-2, 4 2-2, 5 3-1, 9 5-4

Project	Section	Objective	Performance Measures	Corporate Plan Reference
			<ul style="list-style-type: none"> The Women's Shelter is upgraded/renewed to improve safety and to support higher capacity of clients. Explore options to divest the Women's Shelter to a specialist provider. 	
Community services	<ul style="list-style-type: none"> EMCS 	Support improved liveability initiatives within the community.	<ul style="list-style-type: none"> Implementation of Orange Sky Laundromat in the community. A Youth Strategy is developed and adopted by Council, with implementation commenced within the restraints of financial resources. 	1-2 2-2 3-1, 3, 7 4-5, 6, 8 10

4.3.2.b – Agenda Report

Title:	Statement of Estimated Financial Position
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	30 June 2026

RESOLUTION

That Council note the Statement of Estimated Financial Position in accordance with section 205 of the Local Government Regulation 2012.

BACKGROUND

In accordance with section 205 of the Local Government Regulation 2012 Council is required to present a Statement of Estimated Financial Position during the budget meeting to enable a review of the previous year. This report provides a comparison of Council's financial operations and financial position between the 2025/26 budget adopted in June 2025 and the 2025/26 forecast. The 2025/26 forecast is based upon Council's actual results for the period 1 July 2025 up to 31 March 2026 and an estimated forecast for the remainder of the period. The report is comprised of a Budgeted Statement of Income and Expenditure and Budgeted Financial Position (refer to attachments).

ATTACHMENTS

- Estimated Statement of Income and Expenditure; and
- Estimated Statement of Financial Position

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Income and Expenditure
For the year ended 30 June 2026

	Budget 2025/26 \$ '000	Forecast 2025/26 \$ '000	Variance \$ '000	Variance %
Income				
Net rates and utility charges	628	695	67	10.61%
Total Rates and Utility Charges	628	695	67	0
Fees and charges	766	575	(191)	-24.97%
Operating grants and subsidies	13,465	12,725	(740)	-5.49%
Rental Income	1,910	2,426	516	27.04%
Interest revenue	1,040	1,263	223	21.41%
Works for third parties	6,163	4,854	(1,309)	-21.24%
Other revenue	2,024	5,422	3,398	167.84%
Total Operating Revenue	25,995	27,959	1,964	2
Expenditure				
Employee expenses	13,393	9,260	(4,134)	-30.86%
Materials and services	12,479	15,434	2,956	23.69%
Depreciation expenses	13,907	12,967	(939)	-6.76%
Finance and borrowing costs	50	29	(21)	-41.72%
Total Operating Expenses	39,829	37,690	(2,138)	(1)
Operating Surplus/(Deficit)	(13,833)	(9,731)	4,102	2
Capital Income				
Capital grants and subsidies	17,994	17,141	(853)	-4.74%
Profit/(Loss) on sale of asset	-	-		
	17,994	17,141	(853)	(0)
Net Result	4,161	7,410	3,249	2

Attachment – Estimated Statement of Financial Position



KOWANYAMA ABORIGINAL SHIRE COUNCIL

Statement of Financial Position

at 30 June 2025

	Budget 2025/26 \$ '000	Forecast 2025/26 \$ '000	Variance \$ '000	Variance %
Current Assets				
Cash assets	41,224	29,358	(11,866)	-28.78%
Receivables	870	837	(33)	-3.79%
Inventories	650	899	249	38.31%
Contract Assets	1,100	1,200	100	9.09%
Lease Receivables	186	182	(4)	-2.26%
	<u>44,030</u>	<u>32,476</u>	<u>(11,555)</u>	<u>0</u>
Non-Current Assets				
Receivables	18	18	-	0.00%
Lease Receivables	6,678	7,439	761	11.39%
Property, plant and equipment	175,266	179,228	3,962	2.26%
Capital works in progress	12,480	24,885	12,405	99.40%
	<u>194,442</u>	<u>211,570</u>	<u>17,128</u>	<u>1</u>
TOTAL ASSETS	<u>238,473</u>	<u>244,046</u>	<u>5,573</u>	<u>1</u>
Current Liabilities				
Payables	940	1,340	400	42.48%
Interest bearing liabilities	192	315	123	64.44%
Lease Liabilities	88	88	(0)	-0.06%
Provisions	857	951	94	10.97%
	<u>2,077</u>	<u>2,694</u>	<u>617</u>	<u>1</u>
Non-Current Liabilities				
Interest bearing liabilities	617	770	153	24.90%
Lease Liabilities	551	526	(25)	-4.58%
Provisions	2,778	2,624	(154)	-5.55%
	<u>3,946</u>	<u>3,920</u>	<u>(26)</u>	<u>0</u>
TOTAL LIABILITIES	<u>6,023</u>	<u>6,614</u>	<u>591</u>	<u>1</u>
NET COMMUNITY ASSETS	<u>232,450</u>	<u>237,432</u>	<u>4,982</u>	<u>(0)</u>
Community Equity				
Asset Revaluation Surplus	124,804	127,280	2,476	1.98%
Retained surplus	107,646	110,152	2,507	2.33%
TOTAL COMMUNITY EQUITY	<u>232,450</u>	<u>237,432</u>	<u>4,982</u>	<u>(0)</u>

4.3.2.c – Agenda Report

Title:	Annual Budget 2026/27
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	30 June 2026

RESOLUTION

It is recommended that, pursuant to section 107A of the Local Government Act 2009 and sections 169 and 170 of the Local Government Regulation 2012, Council's Budget for the 2026/27 financial year, incorporating:

- i. The statement of income and expenditure;
- ii. The statement of financial position;
- iii. The statement of cash flow;
- iv. The statement of changes in equity;
- v. The long-term financial forecast;
- vi. The revenue statement;
- vii. The revenue policy;
- viii. The relevant measures of financial sustainability; and
- ix. The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget

BACKGROUND

Section 170 of the Local Government Regulation 2012 requires Council to adopt, by resolution, a budget for each financial year. Section 169 of the Local Government Regulation 2012 requires that the budget include the following:

- Financial statements for the financial year for which the budget is prepared and the next two financial years; and
- A long term financial forecast, revenue statement and revenue policy; and
- Measures of financial sustainability for the financial year for which the budget is prepared and the next nine financial years; and
- The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

Section 169 of the Local Government Regulation 2012 stipulates that the budget be consistent with the following Council documents:

- Five Year Corporate Plan
- Annual Operational Plan

As required by Section 204 of the Local Government Regulation 2012, monthly financial statements will be prepared and presented to Council which will state progress that has been made against the budget. Attachment 1 includes the 2026/27 Budget Financial Statements.

Attachment – KASC Budget Pack 2026/27





2026/27 ANNUAL BUDGET PACK



Contents

1.	BUDGET FINANCIAL STATEMENTS.....
2.	2026/27 LONG TERM FINANCIAL FORECAST
3.	CAPITAL BUDGET FY27
4.	REVENUE STATEMENT
5.	REVENUE POLICY
6.	MEASURES OF FINANCIAL SUSTAINABILITY



1. BUDGET FINANCIAL STATEMENTS



KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Income and Expenditure
For the year ended 30 June 2027

		Budget 2026/27	Budget 2027/28	Budget 2028/29
	Note	\$ '000	\$ '000	\$ '000
Income				
Net rates and utility charges	1	709	730	741
Total Rates and Utility Charges		<u>709</u>	<u>730</u>	<u>741</u>
Fees and charges		695	716	727
Operating grants and subsidies	2	13,953	14,372	14,587
Rental Income		2,762	2,845	2,888
Interest revenue		1,050	1,029	1,019
Works for third parties		5,682	5,853	5,940
Other revenue		4,097	4,220	4,283
Total Operating Revenue		<u><u>28,948</u></u>	<u><u>29,764</u></u>	<u><u>30,185</u></u>
Expenditure				
Employee expenses		13,336	13,736	13,942
Materials and services		14,330	14,760	14,982
Depreciation expenses	3	13,734	13,871	13,732
Finance and borrowing costs	4	32	33	33
Total Operating Expenses		<u><u>41,432</u></u>	<u><u>42,400</u></u>	<u><u>42,689</u></u>
Operating Surplus/(Deficit)		<u>(12,483)</u>	<u>(12,636)</u>	<u>(12,504)</u>
Capital Income				
Capital grants and subsidies	2	18,354	18,721	19,002
Profit/(Loss) on sale of asset		-	-	-
		<u>18,354</u>	<u>18,721</u>	<u>19,002</u>
Net Result		<u><u>5,871</u></u>	<u><u>6,086</u></u>	<u><u>6,498</u></u>

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Financial Position
at 30 June 2027

	Budget 2026/27 \$ '000	Budget 2027/28 \$ '000	Budget 2028/29 \$ '000
Current Assets			
Cash assets	30,530	31,591	32,486
Receivables	870	887	865
Inventories	650	663	646
Contract Assets	1,100	1,075	1,043
Lease Receivables	186	167	151
	<u>33,336</u>	<u>34,383</u>	<u>35,191</u>
Non-Current Assets			
Receivables	18	43	42
Lease Receivables	6,678	6,011	5,409
Property, plant and equipment	180,328	181,230	180,323
Capital works in progress	24,885	25,258	25,637
	<u>211,909</u>	<u>212,541</u>	<u>211,412</u>
TOTAL ASSETS	<u>245,245</u>	<u>246,925</u>	<u>246,603</u>
Current Liabilities			
Payables	940	959	940
Interest bearing liabilities	192	197	203
Lease Liabilities	88	89	91
Provisions	857	866	857
	<u>2,077</u>	<u>2,111</u>	<u>2,090</u>
Non-Current Liabilities			
Interest bearing liabilities	617	458	296
Lease Liabilities	551	473	392
Provisions	2,778	2,750	2,723
	<u>3,946</u>	<u>3,682</u>	<u>3,410</u>
TOTAL LIABILITIES	<u>6,023</u>	<u>5,793</u>	<u>5,501</u>
NET COMMUNITY ASSETS	<u><u>239,222</u></u>	<u><u>241,132</u></u>	<u><u>241,103</u></u>
Community Equity			
Asset Revaluation Surplus	127,280	132,689	138,126
Retained surplus	111,943	108,443	102,976
TOTAL COMMUNITY EQUITY	<u><u>239,222</u></u>	<u><u>241,132</u></u>	<u><u>241,103</u></u>

KOWANYAMA ABORIGINAL SHIRE COUNCIL**Statement of Cash Flows****For the year ended 30 June 2027**

	Budget 2026/27 \$ '000	Budget 2027/28 \$ '000	Budget 2028/29 \$ '000
Cash flows from operating activities			
Receipts from customers	27,898	28,735	29,166
Payments to suppliers and employees	(27,666)	(28,496)	(28,926)
Interest received	1,050	1,029	1,019
Borrowing costs	(32)	(33)	(33)
Net cash inflow from operating activities	1,251	1,236	1,225
Cash flows from investing activities			
Payments for property, plant and equipment	(18,153)	(18,610)	(19,038)
Subsidies and contributions for new capital	18,354	18,721	19,002
Proceeds from sale of property, plant and equipment	-	-	-
Net cash (outflow) from investing activities	201	111	(37)
Cash flows from financing activities			
Proceeds from borrowings	-	-	-
Repayment of borrowings	(192)	(197)	(203)
Repayment of finance leases	(88)	(89)	(91)
Net cash inflow (outflow) from financing activities	(280)	(286)	(293)
Net increase in cash held	1,172	1,060	896
Cash at beginning of reporting period	29,358	30,530	31,591
Cash at end of reporting period	30,530	31,591	32,486

KOWANYAMA ABORIGINAL SHIRE COUNCIL

Statement of Changes in Equity

For the year ended 30 June 2027

	Budget 2026/27 \$ '000	Budget 2027/28 \$ '000	Budget 2028/29 \$ '000
Balance at beginning of period	237,432	239,222	241,132
Increase/Decrease in asset revaluation surplus	(4,080)	(4,176)	(6,527)
Net result for the period	5,871	6,086	6,498
Balance at end of period	239,222	241,132	241,103

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2027

	Budget 2026/27 \$ '000	Budget 2027/28 \$ '000	Budget 2028/29 \$ '000
1 Rates and Utility Charges			
Operating income			
General rates	709	730	741
Net rates and utility charges	<u>709</u>	<u>730</u>	<u>741</u>
Percentage Change in Rates, levies and charges	3.60%	3.00%	1.50%
2 Grants, subsidies, contributions and donations			
(i) Recurrent - government grants and subsidies, and other contributions are analysed as follows.			
General purpose grants	8,133	8,377	8,629
Government subsidies and grants	5,820	5,994	5,959
Total recurrent revenue	<u>13,953</u>	<u>14,372</u>	<u>14,587</u>
(ii) Capital - government grants and subsidies, other contributions and donations are analysed as follows.			
Government subsidies and grants	18,354	18,721	19,002
Total capital revenue	<u>18,354</u>	<u>18,721</u>	<u>19,002</u>
3 Depreciation of non-current assets			
Buildings	1,905	1,915	1,924
Residential Housing	4,342	4,385	4,341
Plant and equipment	187	188	189
Motor Vehicles	788	792	795
Road, drainage and bridge network	5,287	5,359	5,251
Water	417	419	421
Sewerage	450	452	454
Other infrastructure assets	352	354	356
	<u>13,729</u>	<u>13,864</u>	<u>13,731</u>
4 Finance and Borrowing costs			
Finance costs	42	43	43
Bank charges	8	9	9
	<u>50</u>	<u>52</u>	<u>52</u>

2. LONG TERM FINANCIAL FORECAST



KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Income and Expenditure
For the year ended 30 June 2027

	Budget 2026/27 \$ '000	Budget 2027/28 \$ '000	Budget 2028/29 \$ '000	Budget 2029/30 \$ '000	Budget 2030/31 \$ '000	Budget 2031/32 \$ '000	Budget 2032/33 \$ '000	Budget 2033/34 \$ '000	Budget 2034/35 \$ '000	Budget 2035/36 \$ '000
Income										
Net rates and utility charges	709	730	741	752	764	775	787	799	810	823
Fees and charges	695	716	727	737	749	760	771	783	794	806
Operating grants and subsidies	13,953	14,372	14,587	14,806	15,028	15,253	15,482	15,714	15,950	16,189
Rental Income	2,762	2,845	2,888	2,931	2,975	3,020	3,065	3,111	3,158	3,205
Interest revenue	1,050	1,029	1,019	998	1,013	1,029	1,044	1,060	1,075	1,092
Works for third parties	5,682	5,853	5,940	6,030	6,120	6,212	6,305	6,400	6,496	6,593
Other revenue	4,097	4,220	4,283	4,348	4,413	4,479	4,546	4,614	4,684	4,754
Total Operating Revenue	28,948	29,764	30,185	30,602	31,061	31,527	32,000	32,480	32,967	33,462
Expenditure										
Employee expenses	13,336	13,736	13,942	14,151	14,363	14,578	14,797	15,019	15,244	15,473
Materials and services	14,330	14,760	14,982	15,206	15,435	15,666	15,901	16,140	16,382	16,627
Depreciation expenses	13,734	13,871	13,732	13,458	13,660	13,865	14,073	14,284	14,498	14,715
Finance and borrowing costs	32	33	33	34	34	35	36	36	37	37
Total Operating Expenses	41,432	42,400	42,689	42,849	43,492	44,144	44,806	45,478	46,160	46,853
Operating Surplus/(Deficit)	(12,483)	(12,636)	(12,504)	(12,247)	(12,430)	(12,617)	(12,806)	(12,998)	(13,193)	(13,391)
Capital Income										
Capital grants and subsidies	18,354	18,721	19,002	19,287	19,576	19,870	20,168	20,470	20,777	21,089
Profit/(Loss) on sale of asset	-	-	-	-	-	-	-	-	-	-
	18,354	18,721	19,002	19,287	19,576	19,870	20,168	20,470	20,777	21,089
Net Result	5,871	6,086	6,498	7,040	7,146	7,253	7,362	7,472	7,584	7,698

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Financial Position
at 30 June 2027

	Budget 2026/27 \$ '000	Budget 2027/28 \$ '000	Budget 2028/29 \$ '000	Budget 2029/30 \$ '000	Budget 2030/31 \$ '000	Budget 2031/32 \$ '000	Budget 2032/33 \$ '000	Budget 2033/34 \$ '000	Budget 2034/35 \$ '000	Budget 2035/36 \$ '000
Current Assets										
Cash assets	30,530	31,591	32,486	33,164	33,691	34,194	34,492	34,577	34,441	34,074
Receivables	870	887	865	883	856	847	864	882	860	868
Inventories	650	663	646	659	640	652	665	649	662	668
Contract Assets	1,100	1,075	1,043	1,303	1,303	1,303	1,303	1,303	1,303	1,303
Lease Receivables	186	167	151	136	122	110	99	89	80	72
	32,050	33,141	33,998	34,706	35,187	35,693	36,022	36,108	35,962	35,611
Non-Current Assets										
Receivables	18	43	42	41	39	37	35	36	33	31
Lease Receivables	6,678	6,011	5,409	4,869	4,382	3,944	3,549	3,194	2,875	2,587
Property, plant and equipment	180,328	181,230	180,323	179,422	181,216	182,122	183,943	185,783	187,641	189,517
Capital works in progress	24,885	25,258	25,637	26,022	26,412	26,808	27,210	27,618	28,033	28,453
	211,909	212,541	211,412	210,353	212,049	212,911	214,738	216,632	218,581	220,589
TOTAL ASSETS	243,959	245,682	245,410	245,059	247,236	248,604	250,759	252,739	254,544	256,199
Current Liabilities										
Payables	940	959	940	931	945	949	940	931	940	954
Interest bearing liabilities	192	197	203	208	171	-	-	-	-	-
Lease Liabilities	88	89	91	92	93	95	96	98	99	101
Provisions	857	866	857	848	840	857	874	865	856	848
	2,077	2,111	2,090	2,079	2,049	1,901	1,910	1,893	1,895	1,902
Non-Current Liabilities										
Interest bearing liabilities	617	458	296	129	-	-	-	-	-	-
Lease Liabilities	551	473	392	307	220	130	36	650	564	474
Provisions	2,778	2,750	2,723	2,696	2,750	2,805	2,777	2,749	2,721	2,668
	3,946	3,682	3,410	3,132	2,970	2,934	2,812	3,399	3,285	3,142
TOTAL LIABILITIES	6,023	5,793	5,501	5,211	5,018	4,835	4,722	5,292	5,181	5,045
NET COMMUNITY ASSETS	237,936	239,890	239,909	239,848	242,217	243,769	246,037	247,447	249,363	251,154
Community Equity										
Asset Revaluation Surplus	127,280	132,689	138,126	143,536	148,919	154,355	159,819	165,337	170,911	176,540
Retained surplus	111,943	108,443	102,976	241,287	243,643	245,183	247,439	248,840	250,747	252,530
TOTAL COMMUNITY EQUITY	237,936	239,890	239,909	241,287	243,643	245,183	247,439	248,840	250,747	252,530

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Cash Flows
For the year ended 30 June 2027

	Budget 2026/27 \$ '000	Budget 2027/28 \$ '000	Budget 2028/29 \$ '000	Budget 2029/30 \$ '000	Budget 2030/31 \$ '000	Budget 2031/32 \$ '000	Budget 2032/33 \$ '000	Budget 2033/34 \$ '000	Budget 2034/35 \$ '000	Budget 2035/36 \$ '000
Cash flows from operating activities										
Receipts from customers	27,898	28,735	29,166	29,604	30,048	30,499	30,956	31,421	31,892	32,370
Payments to suppliers and employees	(27,666)	(28,496)	(28,926)	(29,357)	(29,797)	(30,244)	(30,698)	(31,159)	(31,626)	(32,100)
Interest received	1,050	1,029	1,019	998	1,013	1,029	1,044	1,060	1,075	1,092
Borrowing costs	(32)	(33)	(33)	(34)	(34)	(35)	(36)	(36)	(37)	(37)
Net cash inflow from operating activities	1,251	1,236	1,225	1,211	1,229	1,248	1,267	1,286	1,305	1,324
Cash flows from investing activities										
Payments for property, plant and equipment	(18,153)	(18,610)	(19,038)	(19,520)	(20,014)	(20,521)	(21,040)	(21,573)	(22,119)	(22,680)
Subsidies and contributions for new capital	18,354	18,721	19,002	19,287	19,576	19,870	20,168	20,470	20,777	21,089
Proceeds from sale of property, plant and equipment	-	-	-	-	-	-	-	-	-	-
Net cash (outflow) from investing activities	201	111	(37)	(233)	(438)	(651)	(872)	(1,102)	(1,342)	(1,591)
Cash flows from financing activities										
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(192)	(197)	(203)	(208)	(171)	-	-	-	-	-
Repayment of finance leases	(88)	(89)	(91)	(92)	(93)	(95)	(96)	(98)	(99)	(101)
Net cash inflow (outflow) from financing activities	(280)	(286)	(293)	(300)	(264)	(95)	(96)	(98)	(99)	(101)
Net increase in cash held	1,172	1,060	896	678	527	502	298	85	(136)	(367)
Cash at beginning of reporting period	29,358	30,530	31,591	32,486	33,164	33,691	34,194	34,492	34,577	34,441
Cash at end of reporting period	30,530	31,591	32,486	33,164	33,691	34,194	34,492	34,577	34,441	34,074

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Changes in Equity
For the year ended 30 June 2027

	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Balance at beginning of period	237,432	239,222	241,132	241,103	241,287	243,643	245,183	247,439	248,840	250,747
Increase/Decrease in asset revaluation surplus	(4,080)	(4,176)	(6,527)	(6,857)	(4,790)	(5,714)	(5,105)	(6,073)	(5,678)	(5,915)
Net result for the period	5,871	6,086	6,498	7,041	7,146	7,253	7,362	7,473	7,585	7,699
Balance at end of period	239,222	241,132	241,103	241,287	243,643	245,183	247,439	248,840	250,747	252,530

3. FY27 CAPITAL BUDGET & DEPARTMENT BUDGET PROFIT AND LOSS



FY 2027 Capital Budget

Project	PY Budget - Grant	PY Budget - COF	PY Expenditure & Commitments	FY 2027 New Project Funding - Grant	FY 2027 New Project Funding - COF	Total Budget FY2027 (Grant)	Total Budget FY2027 (COF)
Remote Housing Program - round 2	4,515,679	-	3,835,901	-	-	679,778	-
Subdivision Stage 1B	3,051,953	-	3,372,059	-	-	(320,105)	-
Women's Meeting Place Stage 1	313,000	-	284,865	-	-	28,135	-
Cultural Collection / Cyclone Vault	100,000	-	95,749	-	-	4,251	-
Multi Purpose Centre and Pool and Recreation Area Upgrades (MIIFF)	415,000	-	-	-	-	415,000	-
W4Q 24-27 Kasc Welcome Sign	95,000	-	55,737	-	-	39,264	-
W4Q 24-27 Cyclone Resilient Musuem Vault	465,000	-	-	-	-	465,000	-
W4Q 24-27 Kasc Administration Building Upgrades	1,500,000	-	1,757,973	-	-	(257,973)	-
W4Q 24-27 Kasc Staff Housing Upgrades	500,000	-	458,698	-	-	41,302	-
Five, Four Bed Detached Houses On Lot 81 (Schedule 2)	3,666,562	-	1,161,436	-	-	2,505,126	-
Four, Four Bed & 1 Six Bed Detached Houses On Lot 81 (Schedule 3)	4,147,584	-	-	-	-	4,147,584	-
Three, Four Bed & Two, Five Bed Detached Houses On Lot 81 (Schedule 4)	4,147,264	-	-	-	-	4,147,264	-
Three, Four Bed & Two, Five Bed Detached Houses On Lot 81 (Schedule 5)	3,371,655	-	-	-	-	3,371,655	-
Extensions To Four Detached Houses (Schedule 6)	3,000,000	-	-	-	-	3,000,000	-
People Orientated Design costs re new housing	-	-	386,985	-	-	(386,985)	-
Aerodrome Rehabilitation Upgrade KASC.0073.2425	7,950,275	-	4,235,878	-	-	3,714,397	-
Kowanyama Hub DRF Project	8,203,500	-	623,670	-	911,500	7,579,830	911,500
Qra Concrete And Stormwater Structures Kasc.0080.2425L.Rec	1,185,540	-	57,637	-	-	1,127,902	-
QRA REPA KASC.0032 Town Sts	3,730,478	-	4,370,652	-	-	(640,174)	-
Magnificent Creek Bank Fortification Kasc.0036.2122	492,788	-	422,563	-	-	70,224	-
Magnificent Creek Bank Fortification section 1 KASC.0033.2122	1,243,444	-	1,543,860	-	-	(300,416)	-
Flood Mitigation Catchment A Swale Drain KASC.0034.2122	521,778	-	30,569	-	-	491,209	-
Magnificent Creek Bank Fortification section 2 KASC.0035.2122	779,663	-	372,010	-	-	407,652	-
Flood Risk Management Program (Frmp)	690,000	-	-	-	-	690,000	-
Qra Kasc.0037.2122D.Rec	1,173,352	-	280,175	-	-	893,177	-
Qra Kasc.0038.2122 Town Sts	1,224,676	-	2,276,162	-	-	(1,051,486)	-
DRFA Flood Risk Management Program KASC.0042.2122	166,750	-	190,896	-	-	(24,146)	-
Qra REPA Rural Kasc.0041.2223	7,565,188	-	7,199,221	-	-	365,967	-
DRFA REPA KASC.0045.2223	4,233,936	-	1,113,740	-	-	3,120,196	-
DRFA REPA Kasc.0044.2223	805,435	-	1,180,896	-	-	(375,461)	-
DRFA REPA Town Sts Kasc.0043.2223	1,607,539	-	3,073,366	-	-	(1,465,827)	-
Topsy Road Concrete Causeways	500,000	-	564,316	-	-	(64,316)	-
DRFA REPA & Betterment Kowanyama St KASC.0047.2223	1,895,060	-	1,875,489	-	-	19,571	-
DRFA REPA & Betterment Carrington St KASC.0048.2223	1,522,634	-	1,759,963	-	-	(237,329)	-
QRA REPA Topsy Rd KASC.0051.2324	10,650,318	-	5,691,719	-	-	4,958,599	-
QRA REPA Landing Rd KASC.0052.2324	5,989,012	-	4,795,133	-	-	1,193,879	-
QRA REPA Pormpuraaw Rd KASC.0053.2324	14,459,467	-	6,159,042	-	-	8,300,425	-
QRA REPA South Mitchell Rd KASC.0054.2324	2,544,931	-	2,842,169	-	-	(297,238)	-
QRA REPA Kowanyumvl Rd KASC.0055.2324	2,611,093	-	4,021,934	-	-	(1,410,841)	-
QRA Accessible Roads	-	-	34,521	-	-	(34,521)	-
REPA Pormpuraaw Road (Mitchell River - Alice River) KASC.0056.2324	8,428,476	-	7,475,041	-	-	953,435	-
REPA Pormpuraaw Road (Alice River - Coleman River) KASC.0057.2324	15,906,735	-	9,262,044	-	-	6,644,691	-
QRA REPA Farm Access Rd KASC.0060.2324	280,874	-	156,958	-	-	123,916	-
QRA REPA South Mitchell Rd (Second Half) KASC.0061.2324	2,171,086	-	1,393,898	-	-	777,188	-
QRA REPA Sewer Treatment Plant Rd KASC.0062.2324	329,954	-	127,987	-	-	201,966	-
QRA REPA Inarjamb Rd KASC.0063.2324	321,814	-	50,485	-	-	271,329	-
QRA REPA Minthalpm St KASC.0064.2324	46,451	-	27,363	-	-	19,088	-
Aerodrome Rehabilitation Upgrade KASC.0073.2425	951,773	-	1,864,161	-	-	(912,389)	-
QRA REPA South Mitchell Road - Second Half KASC.0069.2324	1,109,882	-	17,183	-	-	1,092,699	-
QRA REPA Sewer Treatment Plant Road KASC.0070.2324	225,179	-	-	-	-	225,179	-
QRA REPA Inarjamb Road KASC.0071.2324	14,703	-	-	-	-	14,703	-
DRFA Sealed Roads 2024_25 KASC.0077.2425	845,542	-	1,436,682	-	-	(591,139)	-
DRFA REPA Unsealed Roads 2024_25 KASC.0074.2425	988,422	-	964,696	-	-	23,726	-

FY 2027 Capital Budget

Project	PY Budget - Grant	PY Budget - COF	PY Expenditure & Commitments	FY 2027 New Project Funding - Grant	FY 2027 New Project Funding - COF	Total Budget FY2027 (Grant)	Total Budget FY2027 (COF)
DRFA REPA Unsealed Roads 2024_25 KASC.0076.2425	3,560,094	-	3,506,560	-	-	53,534	-
Asset Management Reserve - Renewals program	-	1,594,237	913,979	-	300,000	-	980,258
Fibre Upgrade - Store to Council Admin	-	200,000	-	-	50,000	-	250,000
Electronic Access Control (Door Locks)	-	100,000	93,211	-	200,000	-	206,789
Electronic Key Locking Cabinet	-	50,000	-	-	-	-	50,000
Staff Housing	-	750,000	-	-	-	-	750,000
CCTV Upgrade	-	200,000	-	-	300,000	-	500,000
Purchase Store Ventilation	-	-	-	-	110,000	-	110,000
Purchase Store Fuel Bowser	-	-	-	-	35,000	-	35,000
Fuel Tank WH&S Upgrades	-	-	-	-	100,000	-	100,000
Fleet Renewals FY27	-	-	-	-	500,000	-	500,000
Aged Care Fire System	-	-	-	-	100,000	-	100,000
Aged Care Gate	-	-	-	-	100,000	-	100,000
IKC Archive Security Upgrade	-	-	-	-	240,000	-	240,000
	146,216,539	2,894,237	93,415,234	-	2,946,500	53,808,496	4,833,547

Office of the CEO
2026 Budget Worksheet

SUB PROGRAM / WORK ORDER	DESCRIPTION	FY 25 Actuals	FY 26 Approved Budget	FY26 Forecast	Proposed FY27 Budget	Proposed FY27 Budget vs FY26 Forecast
Revenue						
101	Kowanyama Office	0	0	159	0	(159)
103	Councillor Costs	0	0	0	0	0
104	General Council	4,546,518	1,893,000	2,242,898	1,979,000	(263,898)
120	Arthur Beetsen - Legends	0	0	0	0	0
121	KASC Events	0	0	5,000	100,000	95,000
201	Carbon Farming	3,314,772	1,250,000	950,000	1,250,000	300,000
205	Community Bus & 4WD Bus	0	0	0	0	0
218	Domestic Services	0	0	0	0	0
	Accommodation Facilities (Training Centre					
307	& Contractors Camp)	1,307,695	1,109,920	1,465,585	1,462,200	(3,385)
439	Growing Indigenous Knowledge Centre	98,806	20,000	88,050	0	(88,050)
219	Kowanyama Culture and Research Centre	0	0	0	0	0
TOTAL REVENUE		9,267,791	4,272,920	4,751,693	4,791,200	39,507
Cost of Goods Sold						
101	Kowanyama Office	0	0	0	0	0
103	Councillor Costs	0	0	0	0	0
104	General Council	0	0	0	0	0
120	Arthur Beetsen - Legends	0	0	0	0	0
121	KASC Events	0	0	0	0	0
201	Carbon Farming	0	0	0	0	0
205	Community Bus & 4WD Bus	0	0	0	0	0
218	Domestic Services	0	0	0	0	0
	Accommodation Facilities (Training Centre					
307	& Contractors Camp)	0	0	0	0	0
439	Growing Indigenous Knowledge Centre	0	0	0	0	0
219	Kowanyama Culture and Research Centre	0	0	0	0	0
TOTAL COST OF GOODS SOLD		0	0	0	0	0
Expenses						
101	Kowanyama Office	542,641	750,453	682,060	906,293	224,233
103	Councillor Costs	575,501	650,142	595,981	657,356	61,375
104	General Council	11,653,082	8,871,875	8,540,506	8,532,315	(8,192)
120	Arthur Beetsen - Legends	173,920	200,000	210,762	0	(210,762)
121	KASC Events	22,343	65,000	38,630	100,000	61,370
201	Carbon Farming	372,154	464,490	453,669	496,500	42,831
205	Community Bus & 4WD Bus	11,974	81,095	10,794	60,094	49,300
218	Domestic Services	129,416	233,146	87,042	258,453	171,411
	Accommodation Facilities (Training Centre					
307	& Contractors Camp)	504,455	586,636	385,243	719,873	334,630
439	Growing Indigenous Knowledge Centre	4459.06	20000	90,390	182,764	92,374
219	Kowanyama Culture and Research Centre	0	149730.64	61,631	113,268	51,637
TOTAL EXPENSES		13,989,945	12,072,568	11,156,709	12,026,916	870,207
Profit / (Loss)						
101	Kowanyama Office	(542,641)	(750,453)	(681,901)	(906,293)	(224,392)
103	Councillor Costs	(575,501)	(650,142)	(595,981)	(657,356)	(61,375)
104	General Council	(7,106,563)	(6,978,875)	(6,297,608)	(6,553,315)	(255,707)
120	Arthur Beetsen - Legends	(173,920)	(200,000)	(210,762)	0	210,762
121	KASC Events	(22,343)	(65,000)	(33,630)	0	33,630
201	Carbon Farming	2,942,618	785,510	496,331	753,500	257,169
205	Community Bus & 4WD Bus	(11,974)	(81,095)	(10,794)	(60,094)	(49,300)
218	Domestic Services	(129,416)	(233,146)	(87,042)	(258,453)	(171,411)
	Accommodation Facilities (Training Centre					
307	& Contractors Camp)	803,239	523,284	1,080,342	742,327	(338,015)
439	Growing Indigenous Knowledge Centre	94,347	0	(2,340)	(182,764)	(180,424)
219	Kowanyama Culture and Research Centre	0	(149,731)	(61,631)	(113,268)	(51,637)
TOTAL PROFIT / (LOSS)		(4,722,154)	(7,799,648)	(6,405,017)	(7,235,716)	(830,699)

**Corporate and Financial Services
2026 Budget Worksheet**

SUB PROGRAM / WORK ORDER	DESCRIPTION	FY 25 Actuals	FY26 Forecast	Proposed FY27 Budget	Proposed FY27 Budget vs FY26 Forecast
Revenue					
102	Cairns Office / Finance	0	0	0	0
106	Human Resources	25,000	15,000	100,000	85,000
107	Governance	5,000	1,277	0	(1,277)
108	Information, Communications & Technolo	0	0	0	0
210	Purchase Store	199,881	110,903	150,000	39,097
302	Bakery	0	0	0	0
304	Blue Café	0	0	0	0
305	Kowanyama Cattle Co	139,467	196,943	150,000	(46,943)
401	FAGS - General Purpose	6,578,991	4,433,649	4,661,022	227,372
404	Indigenous Councils Funding Program (ICF	3,591,835	3,700,595	3,811,613	111,018
431	Cyber Security Awareness Support for Vuln	25,000	10,000	0	(10,000)
TOTAL REVENUE		10,565,174	8,468,367	8,872,635	404,268
Cost of Goods Sold					
102	Cairns Office / Finance	0	0	0	0
106	Human Resources	0	0	0	0
107	Governance	0	0	0	0
108	Information, Communications & Technolo	0	0	0	0
210	Purchase Store	192,076	85,803	115,000	29,197
302	Bakery	0	0	0	0
304	Blue Café	0	0	0	0
305	Kowanyama Cattle Co	0	0	0	0
401	FAGS - General Purpose	0	0	0	0
404	Indigenous Councils Funding Program (ICF	0	0	0	0
431	Cyber Security Awareness Support for Vuln	0	0	0	0
TOTAL COST OF GOODS SOLD		192,076	85,803	115,000	29,197
Expenses					
102	Cairns Office / Finance	998,669	1,099,217	1,197,393	98,176
106	Human Resources	743,206	851,190	1,318,176	466,987
107	Governance	364,417	630,208	949,305	319,097
108	Information, Communications & Technolo	790,919	1,168,683	1,455,825	287,141
210	Purchase Store	412,821	425,582	568,505	142,923
302	Bakery	381	0	0	0
304	Blue Café	16,120	1,171	0	(1,171)
305	Kowanyama Cattle Co	39,970	11,666	64,500	52,834
401	FAGS - General Purpose	0	0	0	0
404	Indigenous Councils Funding Program (ICF	0	0	0	0
431	Cyber Security Awareness Support for Vuln	16,005	24,005	0	(24,005)
TOTAL EXPENSES		3,382,508	4,211,722	5,553,704	1,341,981
Profit / (Loss)					
102	Cairns Office / Finance	(998,669)	(1,099,217)	(1,197,393)	(98,176)
106	Human Resources	(718,206)	(836,190)	(1,218,176)	(381,987)
107	Governance	(359,417)	(628,931)	(949,305)	(320,374)
108	Information, Communications & Technolo	(790,919)	(1,168,683)	(1,455,825)	(287,141)
210	Purchase Store	(405,017)	(400,482)	(533,505)	(133,023)
302	Bakery	(381)	0	0	0
304	Blue Café	(16,120)	(1,171)	0	1,171
305	Kowanyama Cattle Co	99,497	185,276	85,500	(99,776)
401	FAGS - General Purpose	6,578,991	4,433,649	4,661,022	227,372
404	Indigenous Councils Funding Program (ICF	3,591,835	3,700,595	3,811,613	111,018
431	Cyber Security Awareness Support for Vuln	8,995	(14,005)	0	14,005
TOTAL PROFIT / (LOSS)		6,990,590	4,170,842	3,203,931	(966,911)

**Roads, Infrastructure and Essential Services
2027 Budget Worksheet**

SUB PROGRAM / WORK ORDER	DESCRIPTION	FY 25 Actuals	FY 26 Approved Budget	FY26 Forecast	Proposed FY27 Budget	Proposed FY27 Budget vs FY26 Forecast
Revenue						
105	Council Houses / Buildings	1,206,430	800,000	859,916	1,201,500	341,584
202	Building / Carpenters	487	20,000	2,509	5,000	2,491
206	Electricians	2,799	0	0	0	0
207	Essential Services	7,759	15,000	16,115	0	(16,115)
209	Parks & Gardens	0	0	2,068	0	(2,068)
211	Roads	783,854	540,083	408,474	540,083	131,609
212	Workshop	0	0	0	0	0
213	Swimming Pool	0	0	0	0	0
214	Heavy Plant	15,329	10,000	7,402	10,000	2,598
216	Road Contractors Camp	143,717	98,000	322,116	300,000	(22,116)
301	Airport	1,111,967	1,230,000	1,167,584	1,355,000	187,416
303	Batching Plant	946,062	421,250	3,562,754	2,092,200	(1,470,554)
444	Land & Sea Women Rangers Program	387,879	301,515	296,515	305,410	8,895
	519 QLD Health Public Health	206,096	212,279	212,279	213,948	1,669
	LANDS4 Working on Country	866,717	848,602	853,293	862,600	9,307
	590 Enhancing Local Government Biosecurity Capacity (ELGBC)	10,000	0	10,000	10,000	0
	597 Qra Counter Disaster Operations (CDO)	98,204	0	138,760	0	(138,760)
	601 QBuild Upgrade Program	364,751	2,444,739	2,146,389	2,146,389	0
	602 QBuild R&M Program	1,757,269	2,110,283	1,488,764	1,960,283	471,519
TOTAL REVENUE		7,909,318	9,051,752	11,494,936	11,002,413	(492,522)
Cost of Goods Sold						
105	Council Houses / Buildings	0	0	0	0	0
202	Building / Carpenters	0	0	0	0	0
206	Electricians	0	0	0	0	0
207	Essential Services	0	0	0	0	0
209	Parks & Gardens	0	0	0	0	0
211	Roads	18,950	0	0	0	0
212	Workshop	0	0	0	0	0
213	Swimming Pool	0	0	0	0	0
214	Heavy Plant	0	0	0	0	0
216	Road Contractors Camp	64,082	88,000	184,661	140,000	(44,661)
301	Airport	362,972	350,000	346,320	510,000	163,680
303	Batching Plant	1,203,650	2,009,784	3,033,539	1,695,450	(1,338,089)
444	Land & Sea Women Rangers Program	0	0	0	0	0
	519 QLD Health Public Health	0	0	0	0	0
	LANDS4 Working on Country	0	0	0	0	0
	590 Enhancing Local Government Biosecurity Capacity (ELGBC)	0	0	0	0	0
	597 Qra Counter Disaster Operations (CDO)	0	0	0	0	0
	601 QBuild Upgrade Program	0	0	0	0	0
	602 QBuild R&M Program	0	0	0	0	0
TOTAL COST OF GOODS SOLD		1,649,654	2,447,784	3,564,520	2,345,450	(1,219,070)

Roads, Infrastructure and Essential Services
2027 Budget Worksheet

SUB PROGRAM / WORK ORDER	DESCRIPTION	FY 25 Actuals	FY 26 Approved Budget	FY26 Forecast	Proposed FY27 Budget	Proposed FY27 Budget vs FY26 Forecast
	Expenses					
105	Council Houses / Buildings	6,455,075	6,916,315	7,263,592	7,482,443	218,851
202	Building / Carpenters	427,230	716,599	683,191	903,664	220,473
206	Electricians	96,532	303,970	77,471	115,286	37,815
207	Essential Services	2,081,883	1,801,591	1,635,435	1,882,121	246,686
209	Parks & Gardens	539,944	1,349,185	629,122	1,086,056	456,933
211	Roads	434,207	260,217	250,681	477,449	226,768
212	Workshop	136,401	142,000	171,138	242,000	70,862
213	Swimming Pool	78,292	181,380	164,930	292,650	127,720
214	Heavy Plant	(778,839)	(1,020,500)	(515,926)	(922,000)	(406,074)
216	Road Contractors Camp	106,634	17,500	79,936	54,500	(25,436)
301	Airport	1,118,427	915,139	912,449	951,546	39,096
303	Batching Plant	(667,950)	(1,711,000)	(17,414)	(278,000)	(260,586)
444	Land & Sea Women Rangers Program	531	503,934	118,798	305,410	186,612
	519 QLD Health Public Health	239,528	329,399	253,514	460,376	206,862
	LANDS4 Working on Country	817,256	913,315	583,140	750,691	167,551
	590 Enhancing Local Government Biosecurity Capacity (ELGBC)	5,971	0	38,732	33,400	(5,332)
	597 Qra Counter Disaster Operations (CDO)	170,185	0	0	0	0
	601 QBuild Upgrade Program	310,055	1,833,554	1,511,269	1,561,269	50,000
	602 QBuild R&M Program	1,265,366	1,582,712	972,722	1,050,000	77,278
TOTAL EXPENSES		12,836,729	15,035,311	14,812,780	16,448,860	1,636,080
	Profit / (Loss)					
105	Council Houses / Buildings	(5,248,645)	(6,116,315)	(6,403,676)	(6,280,943)	122,733
202	Building / Carpenters	(426,743)	(696,599)	(680,682)	(898,664)	(217,982)
206	Electricians	(93,734)	(303,970)	(77,471)	(115,286)	(37,815)
207	Essential Services	(2,074,124)	(1,786,591)	(1,619,320)	(1,882,121)	(262,801)
209	Parks & Gardens	(539,944)	(1,349,185)	(627,054)	(1,086,056)	(459,001)
211	Roads	330,697	279,867	157,793	62,634	(95,159)
212	Workshop	(136,401)	(142,000)	(171,138)	(242,000)	(70,862)
213	Swimming Pool	(78,292)	(181,380)	(164,930)	(292,650)	(127,720)
214	Heavy Plant	794,168	1,030,500	523,328	932,000	408,672
216	Road Contractors Camp	(26,999)	(7,500)	57,518	105,500	47,982
301	Airport	(369,433)	(35,139)	(91,185)	(106,546)	(15,360)
303	Batching Plant	410,362	122,466	546,629	674,750	128,121
444	Land & Sea Women Rangers Program	387,348	(202,419)	177,717	0	(177,717)
	519 QLD Health Public Health	(33,432)	(117,120)	(41,235)	(246,428)	(205,193)
	LANDS4 Working on Country	49,460	(64,713)	270,153	111,909	(158,244)
	590 Enhancing Local Government Biosecurity Capacity (ELGBC)	4,029	0	(28,732)	(23,400)	5,332
	597 Qra Counter Disaster Operations (CDO)	(71,981)	0	138,760	0	(138,760)
	601 QBuild Upgrade Program	54,695	611,185	635,120	585,120	(50,000)
	602 QBuild R&M Program	491,902	527,571	516,042	910,283	394,241
TOTAL PROFIT / (LOSS)		(6,577,065)	(8,431,343)	(6,882,364)	(7,791,897)	(909,532)

**Community Services
2027 Budget Worksheet**

SUB PROGRAM / WORK ORDER	DESCRIPTION	FY 25 Actuals	FY 26 Approved Budget	FY26 Forecast	Proposed FY27 Budget	Proposed FY27 Budget vs FY26 Forecast
Revenue						
203	Centrelink	118,000	105,819	77,909	105,000	27,091
208	MP Sport & Rec Facility	1,936	1,000	750	1,000	250
306	Post Office	278,102	300,000	322,582	325,000	2,418
411	Nest to Ocean	20,000	0	49,000	0	(49,000)
424	Our Learning Our Way	75,000	0	0	0	0
426	Health & Wellbeing Planning Activities	75,315	0	0	0	0
427	Youth Strategy Grant	10,000	0	0	0	0
445	The Future is in your Hands	312,000	200,000	8,000	0	(8,000)
501	IAS RIBS	60,550	60,459	(43,429)	60,549	103,978
503	Dept of Emergency Services	14,011	6,000	14,011	14,011	()
CHILD1	DETE Child Care	156,887	143,587	143,587	150,766	7,179
CHILD2	DETE Vacation Care	13,190	13,190	0	0	0
CHILD4	Child Care Hub Establishment	50,000	162,447	0	162,447	162,447
507	Get Ready Queensland	6,102	10,560	0	0	0
508	NIAA Kowanyama Playgroup	139,788	139,788	102,936	139,788	36,852
509	NIAA Sport & Rec	85,531	82,400	82,400	85,531	3,131
511	Deadly Active Sports & Rec Program (previously Indigenou	148,240	148,240	140,828	148,240	7,412
514	NAIDOC	18,409	17,500	2,500	0	(2,500)
516	Men's Meeting Place Operating Grant (R&M)	57,500	46,000	23,000	0	(23,000)
AGED01	HCP/Medicare payments for Aged Care	602,487	400,000	332,073	400,000	67,927
AGED02	Meals on Wheels (MOW)	60,970	90,000	63,390	90,000	26,610
AGED04	DOHA NJCP 279	600,085	652,850	650,742	652,850	2,108
AGED05	Aged Care CHSP	497,215	466,180	381,018	498,421	117,403
AGED06	Aged Care Rent	12,729	8,500	18,040	10,000	(8,040)
AGED07	Aged Care QCSS	18,285	0	0	0	0
524	Women's Shelter	472,950	468,703	468,703	468,703	0
536	Women's Meeting Place (operating grant)	462,500	370,000	370,000	370,000	0
560	Service Enhancement DSDSATSIP - Men's Program	20,000	0	0	0	0
569	Night Patrol	139,750	0	0	0	0
579	Community Toolbox	0	0	0	0	0
582	NDIA Community Connector Services	67,100	0	0	0	0
585	Queensland Community Support Scheme (QCSS)	85,255	26,993	26,405	26,993	588
587	Local Decision Making Body	0	0	0	0	0
588	Sly Grog Go Away Project	51,257	0	0	0	0
593	CHDE Financial Emergency Relief Program	10,000	5,000	10,000	10,000	0
594	Community Child Care Fund Restricted Program Expansion	222,463	202,310	0	562,940	562,940
598	CHDE Disaster Emergency Relief Program	0	0	0	0	0
TOTAL REVENUE		4,963,607	4,127,526	3,244,446	4,282,239	1,037,793

Community Services
2027 Budget Worksheet

SUB PROGRAM / WORK ORDER	DESCRIPTION	FY 25 Actuals	FY 26 Approved Budget	FY26 Forecast	Proposed FY27 Budget	Proposed FY27 Budget vs FY26 Forecast
Cost of Goods Sold						
203	Centrelink	0	0	0	0	0
208	MP Sport & Rec Facility	0	0	0	0	0
306	Post Office	155,401	198,000	218,771	192,000	(26,771)
411	Nest to Ocean	0	0	0	0	0
424	Our Learning Our Way	0	0	0	0	0
426	Health & Wellbeing Planning Activities	0	0	0	0	0
427	Youth Strategy Grant	0	0	0	0	0
445	The Future is in your Hands	0	0	0	0	0
501	IAS RIBS	0	0	0	0	0
503	Dept of Emergency Services	0	0	0	0	0
CHILD1	DETE Child Care	0	0	0	0	0
CHILD2	DETE Vacation Care	0	0	0	0	0
CHILD4	Child Care Hub Establishment	0	0	0	0	0
507	Get Ready Queensland	0	0	0	0	0
508	NIAA Kowanyama Playgroup	0	0	0	0	0
509	NIAA Sport & Rec	0	0	0	0	0
511	Deadly Active Sports & Rec Program (previously Indigenou	0	0	0	0	0
514	NAIDOC	0	0	0	0	0
516	Men's Meeting Place Operating Grant (R&M)	0	0	0	0	0
AGED01	HCP/Medicare payments for Aged Care	0	0	0	0	0
AGED02	Meals on Wheels (MOW)	0	0	0	0	0
AGED04	DOHA NJCP 279	0	0	0	0	0
AGED05	Aged Care CHSP	0	0	0	0	0
AGED06	Aged Care Rent	0	0	0	0	0
AGED07	Aged Care QCSS	0	0	0	0	0
524	Women's Shelter	0	0	0	0	0
536	Women's Meeting Place (operating grant)	0	0	0	0	0
560	Service Enhancement DSDSATSIP - Men's Program	0	0	0	0	0
569	Night Patrol	0	0	0	0	0
579	Community Toolbox	0	0	0	0	0
582	NDIA Community Connector Services	0	0	0	0	0
585	Queensland Community Support Scheme (QCSS)	0	0	0	0	0
587	Local Decision Making Body	0	0	0	0	0
588	Sly Grog Go Away Project	0	0	0	0	0
593	CHDE Financial Emergency Relief Program	0	0	0	0	0
594	Community Child Care Fund Restricted Program Expansior	0	0	0	0	0
598	CHDE Disaster Emergency Relief Program	0	0	0	0	0
TOTAL COST OF GOODS SOLD		155,401	198,000	218,771	192,000	(26,771)

Community Services
2027 Budget Worksheet

SUB PROGRAM / WORK ORDER	DESCRIPTION	FY 25 Actuals	FY 26 Approved Budget	FY26 Forecast	Proposed FY27 Budget	Proposed FY27 Budget vs FY26 Forecast
Expenses						
203	Centrelink	51,256	105,819	25,187	104,914	79,726
208	MP Sport & Rec Facility	197,766	144,613	145,145	179,207	34,061
306	Post Office	213,389	310,549	281,219	347,029	65,810
411	Nest to Ocean	28,811	0	42,850	0	(42,850)
424	Our Learning Our Way	74,070	100,000	0	80,000	80,000
426	Health & Wellbeing Planning Activities	0	75,000	75,315	0	(75,315)
427	Youth Strategy Grant	0	0	0	0	0
445	The Future is in your Hands	30,000	268,254	30,000	0	(30,000)
501	IAS RIBS	1,600	55,827	352	60,549	9,500
503	Dept of Emergency Services	15,016	12,500	9,606	14,011	4,405
CHILD1	DETE Child Care	141,395	143,587	159,733	159,916	182
CHILD2	DETE Vacation Care	13,190	13,190	0	16,255	16,255
CHILD4	Child Care Hub Establishment	0	162,447	81,695	162,447	80,753
507	Get Ready Queensland	2,848	10,560	3,255	0	(3,255)
508	NIAA Kowanyama Playgroup	139,033	139,788	69,930	139,788	69,858
509	NIAA Sport & Rec	57,828	82,400	76,400	85,531	9,131
511	Deadly Active Sports & Rec Program (previously Indigenou	102,213	148,240	57,849	148,240	90,391
514	NAIDOC	22,652	88,500	58,192	20,000	(38,192)
516	Men's Meeting Place Operating Grant (R&M)	13,517	97,556	42,827	104,090	61,262
AGED01	HCP/Medicare payments for Aged Care	187,733	329,535	216,148	381,319	165,172
AGED02	Meals on Wheels (MOW)	110,946	90,000	137,218	90,000	(47,218)
AGED04	DOHA NJCP 279	571,487	726,987	154,410	761,795	607,385
AGED05	Aged Care CHSP	364,723	433,096	442,304	419,243	(23,060)
AGED06	Aged Care Rent	202	500	0	0	0
AGED07	Aged Care QCSS	0	0	0	0	0
524	Women's Shelter	384,854	468,703	367,015	468,703	101,688
536	Women's Meeting Place (operating grant)	336,776	497,425	379,586	459,198	79,612
560	Service Enhancement DSDSATSIP - Men's Program	23,881	0	0	0	0
569	Night Patrol	(7,057)	0	0	0	0
579	Community Toolbox	0	17,964	7,393	10,571	3,178
582	NDIA Community Connector Services	73,338	0	0	0	0
585	Queensland Community Support Scheme (QCSS)	55,982	26,994	0	26,993	26,993
587	Local Decision Making Body	100,843	0	12,472	0	(12,472)
588	Sly Grog Go Away Project	20,637	0	0	0	0
593	CHDE Financial Emergency Relief Program	10,441	5,000	10,000	10,000	0
594	Community Child Care Fund Restricted Program Expansior	110,655	561,330	753,931	500,000	(253,931)
598	CHDE Disaster Emergency Relief Program	0	0	0	0	0
TOTAL EXPENSES		3,450,024	5,116,364	3,640,033	4,749,800	1,059,071

**Community Services
2027 Budget Worksheet**

SUB PROGRAM / WORK ORDER	DESCRIPTION	FY 25 Actuals	FY 26 Approved Budget	FY26 Forecast	Proposed FY27 Budget	Proposed FY27 Budget vs FY26 Forecast
Profit / (Loss)						
203	Centrelink	66,744	0	52,721	86	(52,635)
208	MP Sport & Rec Facility	(195,829)	(143,613)	(144,395)	(178,207)	(33,811)
306	Post Office	(90,689)	(208,549)	(177,408)	(214,029)	(36,621)
411	Nest to Ocean	(8,811)	0	6,150	0	(6,150)
424	Our Learning Our Way	930	(100,000)	0	(80,000)	(80,000)
426	Health & Wellbeing Planning Activities	75,315	(75,000)	(75,315)	0	75,315
427	Youth Strategy Grant	10,000	0	0	0	0
445	The Future is in your Hands	282,000	(68,254)	(22,000)	0	22,000
501	IAS RIBS	58,950	4,632	(43,781)	()	94,477
503	Dept of Emergency Services	(1,004)	(6,500)	4,406	0	(4,406)
CHILD1	DETE Child Care	15,492	()	(16,146)	(9,149)	6,997
CHILD2	DETE Vacation Care	0	()	0	(16,255)	(16,255)
CHILD4	Child Care Hub Establishment	50,000	()	(81,695)	()	81,694
507	Get Ready Queensland	3,254	0	(3,255)	0	3,255
508	NIAA Kowanyama Playgroup	755	0	33,006	0	(33,006)
509	NIAA Sport & Rec	27,703	()	6,000	0	(6,000)
511	Deadly Active Sports & Rec Program (previously Indigenou	46,027	()	82,979	()	(82,979)
514	NAIDOC	(4,243)	(71,000)	(55,692)	(20,000)	35,692
516	Men's Meeting Place Operating Grant (R&M)	43,983	(51,556)	(19,827)	(104,090)	(84,262)
AGED01	HCP/Medicare payments for Aged Care	414,754	70,465	115,925	18,681	(97,245)
AGED02	Meals on Wheels (MOW)	(49,976)	0	(73,828)	0	73,828
AGED04	DOHA NJCP 279	28,597	(74,137)	496,332	(108,945)	(605,277)
AGED05	Aged Care CHSP	132,492	33,084	(61,286)	79,178	140,463
AGED06	Aged Care Rent	12,527	8,000	18,040	10,000	(8,040)
AGED07	Aged Care QCSS	18,285	0	0	0	0
524	Women's Shelter	88,096	()	101,688	()	(101,688)
536	Women's Meeting Place (operating grant)	125,724	(127,425)	(9,586)	(89,198)	(79,612)
560	Service Enhancement DSDSATSIP - Men's Program	(3,881)	0	0	0	0
569	Night Patrol	146,807	0	0	0	0
579	Community Toolbox	0	(17,964)	(7,393)	(10,571)	(3,178)
582	NDIA Community Connector Services	(6,238)	0	0	0	0
585	Queensland Community Support Scheme (QCSS)	29,273	(1)	26,405	0	(26,405)
587	Local Decision Making Body	(100,843)	0	(12,472)	0	12,472
588	Sly Grog Go Away Project	30,620	0	0	0	0
593	CHDE Financial Emergency Relief Program	(441)	0	0	0	()
594	Community Child Care Fund Restricted Program Expansior	111,808	(359,020)	(753,931)	62,940	816,871
598	CHDE Disaster Emergency Relief Program	0	0	0	0	0
TOTAL PROFIT / LOSS		1,358,181	(1,186,838)	(614,358)	(659,561)	5,494

4. REVENUE STATEMENT



Revenue Statement



Policy Number:	KASC-STAT-006
Responsible Manager:	Executive Manager Corporate and Financial Services
Legislation:	Local Government Act 2009 Local Government Regulation 2012
Approval Date:	30 June 2026

1. Introduction

- 1.1. This Revenue Statement has been prepared in accordance with section 104(5)(a)(iv) of the Local Government Act 2009 and section 169(2)(b) and 172 of the Local Government Regulation 2012.
- 1.2. This statement outlines and explains the revenue raising measures adopted by the Kowanyama Aboriginal Shire Council in the preparation of its Budget for the 2026–2027 financial year.
- 1.3. It is not intended that this Revenue Statement reproduce all related policies and reference documents. Related policies and reference documents will be referred to where appropriate and will take precedence should clarification be required.

2. Terms and Definitions

- 2.1. In this policy:

Council Means Kowanyama Aboriginal Shire Council

3. Legislative Requirements

- 3.1. Section 104 of the Local Government Act 2009 requires that a local government must comply with the requirements prescribed under a regulation regarding the financial management documents which includes an annual budget and a revenue statement.
- 3.2. Section 169 of the Local Government Regulation 2012 requires that a local government must prepare a revenue statement each financial year. Section 172 of the Local Government Regulation 2012 requires that a revenue statement must state the following:
 - a. If the local government levies differential general rates:
 - i. The rating categories for rateable land in the local government area; and
 - ii. A description of each rating category; and

- b. If the local government levies special rates or charges for a joint government activity—a summary of the terms of the joint government activity; and
 - c. If the local government fixes a cost-recovery fee—the criteria used to decide the amount of the cost-recovery fee; and
 - d. If the local government conducts a business activity on a commercial basis the criteria used to decide the amount of the charges for the activity's goods and services.
- 3.3. Section 172(2) of the Local Government Regulation 2012 requires that the revenue statement for a financial year must include the following information for the financial year:
- a. An outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of:
 - i. The rates and charges to be levied in the financial year; and
 - ii. The concessions for rates and charges to be granted in the financial year;
 - b. Whether the local government has made a resolution limiting an increase of rates and charges.

4. Revenue Raising Measures

The principal revenue raising measures adopted by the Kowanyama Aboriginal Shire Council for the - 2026-2027 financial year are:

4.1. General Rates

Council does not presently have the ability to apply general rates, due to there being no rateable land capable of being subject to such a charge.

4.1.1. Limitation on Increase in Rates and Charges:

As stated in paragraph 5.1 above, Council does not have the ability to levy general rates. As a consequence, Council will not be passing any resolution pursuant to section 116 of the Local Government Regulation 2012, to limit any increase of general rates or charges.

4.2. General Levy

Council will charge general levy to support local government infrastructure and operations as identified in Council's "Fees and Charges Schedule" and "Commercial Charges Schedule".

4.3. Utility Charge (in Lieu of Rent)

Council will charge a "Utility Charge in Lieu of rent" for all residential properties that are not charged a rental payment from Council,

or the Department of Housing and Public Works as identified in "Fees and Charges Schedule" and "Commercial Charges Schedule".

4.4. Utility Charges

Utility charges are made and levied for the supply of sewerage, water, and garbage services. Utility charges are levied to all land within Kowanyama, irrespective of whether the land is vacant or occupied, and whether or not it is rateable land.

Full details of the utility charges to be levied are available in "Fees and Charges Schedule" and "Commercial Charges Schedule".

In setting its utility charges for water, sewerage and waste management, Council maintains a user pays policy whereby the full costs of providing such services are paid by the users of those.

In accordance with section 94 of the Local Government Act 2009 and section 99 of the Local Government Regulation 2012 Council has resolved to raise and levy the following utility charges:-

4.5. Sewerage Utility Charges

Sewerage utility charges are levied in respect of all land where Council deems that sewerage reticulation can be provided to such land to cover the costs of operation, maintenance and capital expenditure associated with the sewerage system.

In respect of improvements erected during the year, sewerage charges shall be levied proportionally for the unexpired part of the year from the date Council determines the improvement is ready for occupation.

In circumstances where dwellings are built over the boundary line of two or more parcels and the ratepayer proves that this is the case, Council shall levy one sewerage access charge as if it were one parcel. In the situation that Council is currently charging one access charge for two parcels with a dwelling built over the boundary line, there will be no need for the ratepayer to provide further proof.

For those properties that share both residential and non-residential structures, the premises shall be considered mixed use premises attracting both unit and charge per unit factors for each type of structure.

The following sewerage charges will be levied on properties within the Kowanyama Aboriginal Shire Council local government area per pedestal:

- Residential Dwelling \$1,596.30 and
- Non-Residential \$ \$5,046.30.

Full details of the sewerage utility charges to be levied are available in the "Fees and Charges Schedule" and "Commercial Charges Schedule".

4.6. Garbage Collection Utility Charge

Garbage Collection Utility Charges for land or structures where Council deems that a service will be supplied for each structure, residence, flat, strata title unit, will be charged per annum:

- Residential Dwelling \$383.60; and
- Non-Residential \$1,435.40

Full details of the garbage collection utility charges to be levied are available in the "Fees and Charges Schedule" and "Commercial Charges Schedule".

The service will be supplied to premises in the waste area which is defined as an area in which Council or Council's contractors provide a solid waste collection service.

In respect of improvements erected during the year, waste collection utility charges shall be levied proportionally for the unexpired part of the year from the date council determines the improvement is ready for occupation.

4.7. Water Utility Charges

Water utility charges are levied for land where Council deems that water can be supplied from the reticulated system and are to be levied irrespective of whether the land is vacant or occupied, and whether or not it is rateable land.

Council will levy utility charges for supplying water services on a two-part tariff system comprising of:

- a. Annual Service Charge - to cover Council's fixed costs in supplying water to the Water Areas (i.e. the costs which do not vary with the amount of water reticulated including interest and redemption charges incurred by Council) and taking into account asset upgrades, replacements and provision of future needs of the water infrastructure.; and
- Commercial/Industrial Water Usage Charge - for each kilolitre of water consumed in excess of 5,000 kilolitres, to cover Council's variable costs of operating, maintaining and managing the water supply system.

Council believes that it is equitable for all users and potential users to contribute to the costs of the water supply system by way of an access charge and consumption charge. The consumption charge for water consumed conforms to the "user pays" principle.

The Two-Tier Tariff Water Charges a Full detail of the water utility charges to be levied are available in "Fees and Charges Schedule" and "Commercial Charges Schedule".

In circumstances where dwellings are built over the boundary line of two or more parcels and the ratepayer proves that this is the case, Council shall levy one water access charge as if it were one parcel. In the situation that Council is currently charging one access charge for two parcels with a dwelling built over the boundary line, there will be no need for the ratepayer to provide further proof.

In respect of improvements erected during the year, water charges shall be levied proportionally for the unexpired part of the year from the date council determines the improvement is ready for occupation. The tiered water usage charging system provides an incentive for water conservation.

4.7.1. Annual Service Charge

For the purposes of levying the Fixed Access Charge, each property will be assessed on the basis of location and whether it is used for residential, commercial or industrial purposes. Large commercial or industrial users are defined as those properties specifically identified as being high water consumers.

A residential access charge will be levied on each dwelling which in the case of flats or units, will be per each flat or unit.

The following water annual service charges will be levied on properties within the Kowanyama Aboriginal Shire Council local government area per structure or unit/flat:

- Residential Dwelling \$1,596.30
- Commercial \$5,046.30; and
- Industrial \$6,198.80.

Full details of the water annual service charges to be levied are available in the "Fees and Charges Schedule" and "Commercial Charges Schedule".

For those properties that share both residential and non-residential structures, the premises shall be considered mixed use premises attracting both residential, and non-residential or non-standard access charges for each type of structure.

4.7.2. Water Usage Charge

A water usage or consumption charge which covers the variable costs of supplying water to excessive water of over 5,000 kilolitres to non-residential consumers (e.g., wages, chemicals, electricity, maintenance) with such charges to be on a two-tiered basis.

The following water usage charges will be levied on properties within the Kowanyama Aboriginal Shire Council local government area per non-residential connection for each kilolitre in excess of 5,000 kilolitres is \$3.80 a kilolitre (excl GST).

Full details of the water annual service charges to be levied are available in the "Fees and Charges Schedule" and "Commercial Charges Schedule".

5. Cost-Recovery and Other Fees and Charges

Council's adopted fees and charges include a mixture of cost recovery and commercial user-pays fees. The cost-recovery (regulatory) charges are identified as such in Council's fees and charges schedule and have been determined with reference to the relevant legislation and where appropriate recover the cost of performing the function or service. Council's fees and charges register contains full details of fees and charged adopted by Council is available on council's website.

5.1. Criteria for Fixing of Cost Recovery Fees

Cost-recovery fees are fixed pursuant to Section 97 of the Local Government Act 2009 and must not exceed the cost of providing the service for which the fee has been fixed. Such fees are therefore broadly based on the user pays principle (except where Council, at its discretion, decides to subsidise any fee or charge as a community service obligation) and consider the following:

- a. The nature of the service provided by the Council and in respect of which the fee has been fixed e.g. issuing an approval, consent, license, registration or other authority, giving information kept under a Local Government Act 2009, seizing property or animals under a Local Government Act 2009; or performance of a function imposed on the Council under the Building Act 1975 or the Plumbing and Drainage Act 2002 or Plumbing and Drainage Act 2018.
- b. The amount of direct costs such as labour, plant and materials involved in the provision of the specific service for which the fee has been fixed e.g., the cost of labour and vehicle hire for annual inspection and licensing of food premises or the cost of stationery or electronic media for distribution of copies of Local Laws, Minutes, Budgets, Annual Financial Statements etc.
- c. The amount of general Council overheads consumed in the provision of the service for which the fee has been fixed e.g., office accommodation, electricity, IT facilities
- d. The hours during which the service is performed e.g., the seizure of animals outside of normal work hours (at night or on weekends).
- e. Whether the provision of the service involves the supply of an item e.g., a dog registration tag or dangerous dog collar, or the provision of sustenance e.g., feeding of impounded animals.

Full details of the Council's Fees and Charges to be levied are available in the "Fees and Charges Schedule" and "Commercial Charges Schedule".

Fees and Cost-recovery charges will be reviewed annually having regard to the criteria for fixing of cost-recovery charges specified elsewhere herein.

5.2. Application of Code of Competitive Conduct – Council Business Activities

Where an activity has been nominated as compliant with the code of competitive conduct, the principles of full cost pricing have been applied.

6. Other Revenue

6.1. Grants and Subsidies

Grants and subsidies paid by other levels of government towards Council's general operational costs e.g., Financial Assistance Grant, or for Specific Capital Projects.

6.2. Interest on Investment

Interest received from the investment of Council funds.

7. Time within which Rates and Charges must be Paid

- 7.1. All rates and charges must be paid by the date shown on the rate notice, which is a date that is at least thirty (30) days after the day the rate notice is issued.

8. Interest on Overdue Rates and Charges

All Rates and Charges outstanding at the end of the discount period are deemed to be overdue rates and Council will apply interest at the rate of 8.00% per annum calculated on daily rests from the day after the Rates and Charges become overdue.

In accordance with section 133 of the Local Government Regulation 2012:

- a. For the 12 months ending 30 June 2027, Council will charge interest on overdue rates from the day which is 21 days after the day on which they became overdue and at the rate of 12.19% (or such other rate as may be determined pursuant to Section 133 of the Local Government Regulation 2012) compounded on daily rests; and
- b. For the 12 months ending 30 June 2027, Council will charge interest in accordance with (a) above, in respect of overdue rates which are subject to an agreement with the property owner to pay regular instalments to avoid rate recovery action.

9. Refunds of Rates and Charges Payments

- 9.1. Council will only refund payments of rates and charges if the property has a credit balance. There will be no refunds of payments if the property has a debit balance.
- 9.2. Any Council errors/mistakes in levying rates or charges will only be back dated for the current financial year with a supplementary rate notice.

10. Collection of Outstanding Rates and Charges

- 10.1. Council requires payment of rates and charges within the specified period, and it is Council's policy to pursue the collection of outstanding rates and charges diligently but with due concern for the financial hardship faced by some members of the community.
- 10.2. To this end, Council has established administrative processes which allow for the payment of rates and charges by periodic payments and for the selection of various options (including legal action) for the recovery of debt, as set out in the attached Debt Recovery Policy.

11. Payment in Advance

- 11.1. Council accepts payments in advance. Interest is not payable on any credit balances held. Rates discount will apply if the entire account has been paid in full by the discount due date.

12. Other Remission and Deferrals

- 12.1. Other remission requests, or rate deferral requests, will be assessed on a case-by-case basis.

13. Policy Review

- 13.1. The policy is to be reviewed in accordance with the Policy Framework.
13.2. Kowanyama Aboriginal Shire Council reserves the right to vary, replace, or terminate this policy from time to time.

14. Approval

- 14.1. This policy was duly authorised by Council on 30 June 2026 as Kowanyama Aboriginal Shire Council's Revenue Statement and shall hereby supersede any previous policies of the same intent.

5. REVENUE POLICY



4. Policy Statement

- 4.1. This policy encompasses the principles to be used by Council for the:
- a. making and levying of rates equivalent charges and utility charges
 - b. granting of concessions and rebates
 - c. recovery of overdue charges and fees
 - d. the establishment of cost-recovery methods
 - e. charging of developer infrastructure fees.
- 4.2. Council will ensure that the charges made contribute to the cost of its operations and that it is able to continue to provide services to the community at a level consistent with the growth and development of the area. In formulating this policy, Council has considered:
- a. The interests of all people living in Council's local government area;
 - b. The efficient, effective, and proper management of Council's local government area; and
 - c. Planning for the future.

5. Principles for Making and Levying of Rates Equivalent Charges and Utility Charges

- 5.1. In the making of rates equivalent and utility charges the following principles will be applied:
- a. Consider the level of revenue that can be achieved from direct user charges, grants and subsidies, contributions, and other sources
 - b. Consider the cost of maintaining existing facilities and necessary services and the need for additional facilities and services
 - c. Transparency in the making of rates equivalent and utility charges
 - d. Having in place a charging system that is simple and inexpensive to administer
 - e. Equity by taking account of the different levels of capacity to pay within the local community
 - f. Flexibility to take account of changes to the local economy
- 5.2. In levying rates equivalent and utility charges Council will apply the principles of:
- a. Making clear what is the Council's and each ratepayer's responsibility is to the rating system
 - b. Timing any rates and charges to ensure a sustainable cash flow for the operation of Council and to spread the burden to the ratepayer over the financial year
 - c. Equity through flexible payment arrangements for ratepayers with a lower capacity to pay
- 5.3. Council may consider charging special and separate rates and charges where appropriate, to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayers or class of ratepayer.

6. Principles for Granting Concessions

- 6.1. In considering the application of concessions, Council will be guided by the following principles:
- a. Ensuring the same treatment for residents and other customers who have similar circumstances
 - b. Ensuring transparency by clearly setting out the requirements necessary to receive concession
 - c. Ensuring flexibility to respond to local economic issues.
- 6.2. The predominant purpose of Granting concessions or rebates are to relieve economic hardship for eligible not-for-profit community, recreation, and sporting groups. Council may grant concessions or rebates on a case-by-case basis if it is satisfied that any one or more of the other criteria in section 120(1) of the Local Government Regulation 2012 have been met.

7. Principles for Recovering Overdue Charges and Fees

- 7.1. Council requires payment of charges and fees within the specified period, and it is Council's policy to pursue the collection of all outstanding charges and fees diligently but with due concern for financial hardship which may be faced by some members of the community.
- 7.2. Reminder notices will generally be issued within two weeks after the due date for payment. Council reserves the right to send the details of any residents and other customers that still have not paid their charges and/or fees after the due date to a Collection Agency to instigate recovery procedures unless an alternative arrangement have been made. Payment must be made within 30 days of the date of the notice.
- 7.3. In cases of financial hardship, Council may approve debt repayment arrangements for individual residents and other customers or, in instances such as natural disasters, for classes of residents and classes of other customers.

8. Principles for Cost-Recovery Fees

- 8.1. Council recognises the validity of maximising the use of appropriate user pay charges or cost recovery fees to reduce the burden on other funding sources. However, in setting its cost recovery fees, Council considers the need for such a fee not being more than the cost to Council of providing the service or taking the action to which, the fee applies.

9. Extent to Which Physical and Social Infrastructure Costs for a New Development are to be Funded by Charges for the Development

- 9.1. Council requires developers to pay reasonable and relevant contributions towards the cost of infrastructure required to support the development. In accordance with the provisions of the [Planning Act 2016](#) Infrastructure charges are required for roadworks, parks, drainage and water and sewerage head works where applicable.

10. Policy Review

- 10.1. The policy is to be reviewed in accordance with the Policy Framework.
- 10.2. Kowanyama Aboriginal Shire Council reserves the right to vary, replace, or terminate this policy from time to time.

11. Approval

- 11.1. This policy was duly authorised by Council on 30 June 2026 as Kowanyama Aboriginal Shire Council's Revenue Policy and shall hereby supersede any previous policies of the same intent.

6. MEASURE OF FINANCIAL SUSTAINABILITY



KOWANYAMA ABORIGINAL SHIRE COUNCIL
Financial Sustainability Ratios
For the year ended 30 June 2027

Type	Measure	Target (Tier 8)	Forecast 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2031/32	Budget 2032/33	Budget 2033/34	Budget 2034/35	Budget 2035/36
Financial Capacity	Council Controlled Revenue	N/A	13%	14%	14%	14%	14%	14%	14%	14%	14%	14%	14%
	Population Growth	N/A	1,079	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Operating Performance	Operating Surplus Ratio	Contextual	-35%	-43%	-42%	-41%	-40%	-40%	-40%	-40%	-40%	-40%	-40%
	Operating Cash Ratio	Greater than 0%	12%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	10.0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Asset Management	Asset Sustainability Ratio	Greater than 90%	110%	130%	131%	130%	128%	130%	128%	132%	128%	124%	120%
	Asset Consumption Ratio	Greater than 60%	50%	49%	49%	47%	47%	48%	48%	48%	49%	49%	50%
	Asset Renewal Funding Ratio	Commencing FY28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.25	0.51	0.39	0.27	0.14	-	-	-	-	-	-

4.3.2.d – Agenda Report

Title:	Debt Policy
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	30 June 2026

RESOLUTION

That Council resolves to adopt the KASC-STAT-008 Debt Policy.

SUMMARY

This report provides an update of the Debt Policy (**attached**) for adoption with the annual budget.

Attachment – KASC-STAT-008 Debt Policy



Kowanyama Aboriginal Shire Council

Debt Policy



Policy Number:	KASC-STAT-008
Responsible Manager:	Executive Manager Corporate and Financial Services
Legislation:	Local Government Act 2009 Local Government Regulation 2012 Statutory Bodies Financial Arrangements Act 1982 Statutory Bodies Financial Arrangements Regulation 2019
Approval Date:	30 June 2026

1. Purpose

- 1.1. This policy aims to provide Kowanyama Aboriginal Shire Council (Council) with robust financial management principles associated with borrowings and working capital facilities.

This policy sets out the debt for end of financial year as required by Chapter 5, Part 4, section 192 of the Local Government Regulation 2012.

2. Scope

- 2.1. This policy applies to all current and future borrowings by Council in accordance with Local Government Act 2009 (Section 104(5)(c)(ii), Local Government Regulation 2012 (Section 192) and Statutory Bodies Financial Arrangements Regulation 2019.
- 2.2. This policy applies to all people acting for and on behalf of the Kowanyama Aboriginal Shire Council, including Councillors, employees, consultants, and contractors.

3. Objective

The intent of this policy is to detail the principles upon which Council bases its decisions when considering the type of expenditure to be funded by borrowing for the financial years 2026/27 to 2035/36 (9 years), the total current and projected borrowings and the ranges of periods over which they will be repaid.

4. Terms and Definitions

4.1. In this policy:

Council:	Means Kowanyama Aboriginal Shire Council
Debt:	Is also defined as borrowings

5. Acronyms and Abbreviations

5.1. In this policy:

KASC:	Means Kowanyama Aboriginal Shire Council
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6. Policy statement

- 6.1. Borrowings are a valid funding option for assets of a long-term nature, as they allow the cost of such assets to be spread across the present and future generations who will benefit from them, subject to Council's ability to service any associated debt obligations.
- 6.2. Council will use as its basis for determining funding options the Long-term Asset Management Plan, together with the Long-Term Financial Plan.
- 6.3. Capital projects are to have undergone a thorough process of evaluation (including risk assessment), prioritisation and review prior to borrowings being sought.
- 6.4. Council cannot use long-term debt to finance operating activities or recurrent expenditure.
- 6.5. A working capital facility or overdraft may be utilised to help fund short-term cash flow requirements that may arise from time to time.
- 6.6. Where borrowing is constrained, borrowings for infrastructure that provides a return on capital will take precedence over borrowings for other assets.
- 6.7. The term of debt will generally relate to the life of the asset created but will not exceed twenty (20) years for any individual asset. Current and new borrowings are planned to be repaid within a twenty (20) year term.
- 6.8. Council will maintain ongoing scrutiny of its level of debt to ensure its continuing ability to service its commitments without unduly burdening the community with unnecessary financial risk.
- 6.9. The amount of new debt to be borrowed in a year must be approved as part of the annual budget process, excluding working capital and bank overdraft facilities.
- 6.10. Approval for future borrowings or working capital facilities will also be sought from either Council's administering Department, or Queensland Treasury, in accordance with the Statutory Bodies Financial Arrangement Act 1982.
- 6.11. In accordance with the Local Government Regulation 2012, details of the planned borrowings for the budget year and the following nine (9) financial years will be presented at Council's annual budget meeting. The details will include the planned borrowings for each year, the purpose of the borrowings and the term of repayment of existing and planned borrowings.

7. Policy Review

- 7.1. The policy is to be reviewed in accordance with the Policy Framework.
- 7.2. Kowanyama Aboriginal Shire Council reserves the right to vary, replace, or terminate this policy from time to time.

8. Approval

- 8.1. This policy was duly authorised by Council on 24 June 2025 as Kowanyama Aboriginal Shire Council's Debt Policy and shall hereby supersede any previous policies of the same intent.

Attachment 1: QTC Principal and Interest Schedule





QUEENSLAND
TREASURY
CORPORATION

Indicative Principal and Interest Schedule

ACCOUNT ENQUIRIES
1800 641 057

DATE OF ISSUE
1 June 2026

REPORTING DATE
31 May 2026

Current Interest Rate: 2.803%

Client: Kowanyama Aboriginal Shire Council

Account: 81259 - Kowanyama ASC - WCF

Payment Date	Opening Balance \$	Payment \$	Interest \$	Administration \$	Principal \$	Closing Balance \$
15 Jun 2026	845,588.39	43,442.15	5,682.35	243.11	37,516.69	808,071.70
15 Sep 2026	808,071.70	43,442.15	5,430.24	232.32	37,779.59	770,292.11
15 Dec 2026	770,292.11	43,442.15	5,176.36	221.46	38,044.33	732,247.78
15 Mar 2027	732,247.78	43,442.15	4,920.71	210.52	38,310.92	693,936.86
15 Jun 2027	693,936.86	43,442.16	4,663.26	199.51	38,579.39	655,357.47
15 Sep 2027	655,357.47	43,442.15	4,404.00	188.42	38,849.73	616,507.74
15 Dec 2027	616,507.74	43,442.15	4,142.93	177.25	39,121.97	577,385.77
15 Mar 2028	577,385.77	43,442.15	3,880.03	166.00	39,396.12	537,989.65
15 Jun 2028	537,989.65	43,442.15	3,615.29	154.67	39,672.19	498,317.46
15 Sep 2028	498,317.46	43,442.15	3,348.69	143.27	39,950.19	458,367.27
15 Dec 2028	458,367.27	43,442.15	3,080.23	131.78	40,230.14	418,137.13
15 Mar 2029	418,137.13	43,442.14	2,809.88	120.21	40,512.05	377,625.08
15 Jun 2029	377,625.08	43,442.15	2,537.64	108.57	40,795.94	336,829.14
17 Sep 2029	336,829.14	43,442.15	2,263.49	96.84	41,081.82	295,747.32
17 Dec 2029	295,747.32	43,442.15	1,987.42	85.03	41,369.70	254,377.62
15 Mar 2030	254,377.62	43,442.15	1,709.42	73.13	41,659.60	212,718.02
17 Jun 2030	212,718.02	43,442.16	1,429.47	61.16	41,951.53	170,766.49
16 Sep 2030	170,766.49	43,442.15	1,147.55	49.10	42,245.50	128,520.99
16 Dec 2030	128,520.99	43,442.15	863.66	36.95	42,541.54	85,979.45
17 Mar 2031	85,979.45	43,442.15	577.78	24.72	42,839.65	43,139.80
16 Jun 2031	43,139.80	43,442.10	289.90	12.40	43,139.80	0.00
TOTALS		912,285.11	63,960.30	2,736.42	845,588.39	

THIS INFORMATION IS INDICATIVE ONLY.

Disclaimer: The information set out in this schedule ("Information") should be used as guide only and is provided by QTC in good faith, based on data available to QTC at the time the schedule was prepared. The actual book value and market value of the loan will depend on market conditions, which are volatile and unpredictable. QTC expressly excludes any warranties or representations concerning the currency, accuracy or completeness of the information. QTC accepts no responsibility or liability for any damage or loss which may be incurred as a result of use of or reliance on the information.

4.3.2.e – Agenda Report

Title:	Procurement Policy
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	30 June 2026

RESOLUTION

That Council adopts the KASC-STAT-009 Procurement Policy

SUMMARY:

KASC-STAT-009 Procurement Policy – Amended Policy (*includes tracked changes*) (attached)

- The revised Policy introduces CPI-linked threshold adjustments effective annually, clarifies the definition of a contract for procurement purposes, updates asset disposal provisions to align with regulatory requirements, and strengthens the exemptions framework through clearer guidance and decision tools. These changes enhance compliance with the Local Government Regulation 2012, improve operational clarity, and support more proportionate, consistent, and audit-defensible procurement practices.

Attachment – KASC-STAT-009 Procurement Policy



Kowanyama Aboriginal Shire Council

Procurement Policy



Policy Number:	KASC-STAT-009
Responsible Manager:	Executive Manager Corporate and Financial Services
Legislation:	Local Government Act 2009 Local Government Regulation 2012 Public Sector Ethics Act 1994 (Qld) Work Health and Safety Act 2011 (Qld)
Associated Documents:	Code of Conduct Councillor Code of Conduct
Approval Date:	16 December 2025

1. Background

- 1.1. A Procurement Policy is required under section 198 of the Local Government Regulation (Regulation), stating that:
- a local government must prepare and adopt a policy about procurement (procurement policy).
 - the procurement policy must include details of the principles, including the sound contracting principles, that the local government will apply in the financial year for purchasing goods and services.
 - a local government must review its procurement policy annually.

Additionally, a Contracts Manual is required under section 222 of the Regulation, applying the Sound Contracting Principles, achieving procurement consistency with the five-year Corporate Plan and any adopted contracting plan, and including how Council will deal with non-current assets with values less than the limits set in Schedule 4 herein.

It is also a requirement in compliance with the sound contracting principles, that all Council procurement occur with utmost probity.

This policy serves as both the Procurement Policy, Contracts Manual and Probity Plan.

2. Purpose

- 2.1. This document sets out Kowanyama Aboriginal Shire Council's (Council) policy for the purchase of goods and services and carrying out of the Sound Contracting Principles.

3. Scope

- 3.1. This policy applies to the purchase of all goods and/or services by all Personnel for and on behalf of the Council.

4. Terms and Definitions

Council Arrangement means a current Council prequalified supplier, preferred supplier, approved contractor, sole supplier, or other exemption to tender/ quotes formally resolved by Council (not including LGA Arrangement (eg. Local Buy)).

Consumer Price Index (CPI) [means the Consumer Price Index published by the Australian Bureau of Statistics, being a measure of changes over time in the prices of a basket of goods and services representative of household consumption. For the purposes of this Policy, CPI is used to determine annual adjustments to procurement thresholds in accordance with the Local Government Regulation 2012.](#)

Ethics Principles means those core principles set out in the Public Sector Ethics Act 1994 (Qld), at section 4.

General Tender Process means the Tender/EOI process set out in paragraph 10.1.

Genuine Emergency means, in the context of an exemption from tender/ quotation requirements for Medium-sized contracts or Large-sized contracts, circumstances where a genuine emergency exists requiring the procurement of urgent goods and/or services. Examples of a Genuine Emergency include procurement to mitigate a threat of imminent harm to persons and/or property. For the avoidance of doubt, Genuine Emergency does not include circumstances caused by avoidable delay and lack of due diligence and planning, resulting in urgency (i.e., failing to call for tenders/ quotation earlier).

Goods and Services means all goods and services of whatever nature (ie. mechanical, construction, legal, accounting etc).

Goods and Services Tax (GST) All values quoted in this policy are exclusive of GST

Government Agency means,

- the State, a government entity, a corporatised business entity, or another local government; or
- another Australian government, or an entity of another Australian government, or
- a local government of another State.

Large-Sized Contractual Arrangement [Contract value means the total expected value of a contractual arrangement over its full term, including all extension or renewal options, whether exercised or not](#)
~~means a contractual arrangement with a supplier that is expected to be worth,~~ exclusive of GST,
 a) ~~\$200~~292,000 or more in a financial year, or over the proposed term of the contractual arrangement.
 b) [Such higher amount as may apply from time to time under the Local Government Regulations 2012 \(as indexed annually\)](#)

LGA Arrangement	means a current Local Buy Prequalified Supplier Arrangement
Local Government Principles	means those core principles set out in section 4 of the Act.
Local Supplier	means a supplier which: <ul style="list-style-type: none"> • is beneficially owned by persons who are residents in the Local Government Area of Council; or • has its principal place of business within the Local Government Area of Council.
Medium-Sized Contractual Arrangement	<p>Contract value means the total expected value of a contractual arrangement over its full term, including all extension or renewal options, whether exercised or not</p> <p>means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST</p> <p>a) -\$21,900^{15,000} or more but less than \$200²⁹²,000 in a financial year, or over the proposed term of the contractual arrangement.</p> <p>b) such adjusted thresholds as apply under the Local Government Regulation 2012</p>
Non-Local Supplier	means a supplier who is not a Local Supplier.
Permanent base of operations	means the registered business address within the Council Local Government Area and where most of the business undertaken (50% or greater) is within the Council Local Government Area.
Personnel	means collectively elected members, employees, agents, and contractors of Council.
Plant and Equipment	means plant and equipment which are above the nominated value thresholds for Council valuable non-current asset set out in Schedule 4.
Probity Plan	means the cumulative procurement requirements set out in this policy.
Purchase Order	means the official/ formal Council order to the supplier of goods and/or services.
Requisition	means an internal request for a purchase, creating a Purchase Order.
Sound Contracting Principles	is defined in clause 6.3 herein and section 104(3) of the Act.
The Act	means the Local Government Act 2009 (Qld).
The Regulation	means the Local Government Regulation 2012 (Qld).
Valuable non-current asset	<p>means (as per section 224(5) of the Regulation):</p> <ul style="list-style-type: none"> • Land/ interest in land; or • Another non-current asset that has an apparent value that is equal to or more than the limit set by Council (see Schedule 4), which cannot be more than that set at section 224(8) of the Regulation. At the time of preparation of this policy, those limits were: <ul style="list-style-type: none"> • for plant and equipment - \$5,000^{7,300}; and • <u>for another type of non-current asset - \$10,000^{14,600}.</u> <p>• These thresholds are subject to annual CPI indexation under the Local Government Regulation 2012</p>
Vendor Panel	means the online Local Government goods and/or services marketplace by the same name for which current Council Arrangements, LGA Arrangements and Marketplace suppliers and jobs are posted.

5. Policy

5.1. The procurement of all goods and services by Council must be carried out in accordance with the Act and the Regulation. Chapter 6, Part 3 (Default Contracting Procedures) of the Regulation applies.

5.2. Council's procurement activities aim to achieve legal and ethical outcomes by ensuring compliance by all Personnel with the Sound Contracting Principles (set out in clause 6.3 herein and section 104(3) of the Act) in the procurement of all goods and services by Council.

5.3. Personnel must have regard to the following Sound Contracting Principles in all procurement activities:

5.3.1. Value for money:

Council must harness its procurement power to achieve the best value for money. The concept of value for money is not restricted to price alone.

When assessing value for money, Council will consider:

- fitness for purpose, quality, services, and support; and
- whole-of-life costs including costs of acquiring, using, maintaining and disposal; and
- internal administration costs; and
- technical compliance issues; and
- risk exposure; and
- the value of any benefits to the local economy; and
- value for money through arrangements with Local Suppliers.

5.3.2. Open and effective competition

Procurement should be open and result in effective competition in the provision of goods and services in the Local Government Area. *Council* must give fair and equitable consideration to all prospective suppliers.

5.3.3. The development of competitive local business and industry

- a. Council's procurement activities must seek to proactively encourage competitive local business and industry.
- b. Council wishes to pursue the principle of development of competitive local business and industry as part of the process of making its purchasing decisions. For this purpose, Council may accept a tender or offer from a Local Supplier in preference to a comparable tender or offer from a Non-Local Supplier, even if the tender or offer from the Non-Local Supplier has been assessed overall as more favourable in terms of one or more of the assessment criteria applied (including but not limited to price), so long as the differences are not material, and so long as it is clear that the selected Local Supplier can meet Council's requirements at an acceptably high standard which is generally comparable to that of other offers.
- c. But for price, assessment of materiality of the difference between Local Suppliers and Non-local Suppliers shall be subjective with respect to cumulative selection criteria responses. With respect to pricing however, the materiality threshold shall be >10% (ie. if a Local Supplier price is more than 10% the Non-Local Supplier price, these will not be considered comparable offers for the purposes of clause 6.3.3.2, with reference only to the pricing criteria).

5.3.4. Environmental protection

Consideration must be given to support and promote sustainable outcomes through ensuring the necessary balance between environmental, economic, and social aspects to maintain a high-quality environment as a source of competitive advantage such as:

- Prevention or minimisation of waste;

- Use of recycled products and recycling facilities;
- Conservation of energy in buildings and use of equipment;
- Control of order of quantities to avoid stock build-up, minimise storage requirements and reduce possible obsolescence;
- Where possible, specification of environmentally friendly products in invitation to offer documents; and
- Use of environmentally friendly products in the management of parks/recreational grounds and for weed control on roads and kerb sides.

5.3.5. Ethical behaviour and fair dealing

Personnel involved in procurement activities are to behave with impartiality, fairness, independence, openness, integrity, and professionalism, maintaining transparency and accountability in their discussions and negotiations with suppliers and their representatives consistent with the Local Government Principles and Ethics Principles

All Personnel must:

- Perform the procurement task honestly and without favour or prejudice;
- Spend Council funds efficiently and effectively and in accordance with the law and Council policy;
- Deal fairly, impartially and consistently with supplies and prospective suppliers;
- Keep confidential all sensitive information obtained as part of the procurement activity;
- Not have an actual conflict of interest in relation to the procurement activity; and
- Not seek or accept any remuneration, gift, or advantage.

5.3.6. Work Health and Safety considerations

In addition to the *Sound Contracting Principles* set out in clause 6.3 herein, consideration must be given to:

- Selecting suppliers on the basis they can meet the requirements of the Work Health and Safety Act 2011 (Qld) and associated legislation and Codes of Practice;
- Identification, verification, and communication of supplier duties in accordance with Council policies and procedures; and
- Monitoring supplier performance, including the review of Workplace Health and Safety performance.

6. Purchasing (General)

6.1. Purchase orders

The issue of a Purchase Order under the terms of contract represents the acceptance of an offer, thereby establishing a legally binding contract. It is important to note that Purchase Orders must be raised before the supply of goods and/or services, subject to certain exceptions, namely:

- | | |
|---|--|
| <ul style="list-style-type: none"> • Utilities such as: <ul style="list-style-type: none"> ○ Electricity ○ Street lighting ○ Telephone ○ Mobile phone ○ Internet • Donations • Grants • Sponsorships • Electoral Commission fees | <ul style="list-style-type: none"> • Workers' compensation payments • Insurance settlements • Other statutory body payments • Investment transfers • Reimbursements • Expenses paid by Corporate Credit Cards • Long term supply contracts (require a buyer and a seller to commit themselves to a relationship for an extended period of time) • Direct Payments and fees (bank charges etc.) or; • Other purchases where the Chief Executive Officer has determined that a <i>Purchase Order</i> is not required. |
|---|--|

- Fire Levy payments
- Expenses paid by Fuel Cards
- Motor vehicle registration
- Insurances
- Land valuation fees

6.1.1. Personnel must follow the Purchasing Process outlined in **Schedule 5**.

6.1.2. In furtherance of Council's commitment to proactively encouraging competitive local business and industry and meeting the Sound Contracting Principles, suppliers/providers of all goods and/or services should be approached for quotation in the following priority, moving from one category to the next down the list only where procurement within each category is deemed impracticable/ unsuitable at the Purchasing Manager's sole discretion (eg. no supplier reasonably available to quote/ quotation does not meet project specification and/or budget/ no suitable category of goods and/or services available for the work proposed etc), namely:

1. Off a current **Council Arrangement** (via Vendor Panel);
2. Off a current **LGA Arrangement** (eg. Local Buy Prequalified Supplier) (Via Vendor Panel);
3. Otherwise In accordance with the General Process (Schedule 2) (including but not limited to via Vendor Panel Marketplace, formal request for quotation/ tender etc).

6.1.3. Purchase Orders must specify where and to whom the goods and/or services are to be delivered along with delivery instructions. Purchase Orders must contain a quoted price or estimated price apportioned to the relevant budget codes. For items where a Purchase Order is not required, sufficient documentation must be retained to identify why the payment was being made and what it was for.

6.1.4. Where an exemption to tender is utilised by Council for the purchase of goods and/or services (**see paragraph 8.2 herein**), details of the exemption must be provided on the Purchase Order itself (eg. where a Local Buy Prequalified Supplier Arrangement is utilised, the arrangement number must be cited on the purchase order).

6.1.5. Expenditure limits and threshold limits have been set in this policy at **Schedule 1** to ensure proper fiscal controls and checks are carried out on all purchases. These limits are also subject to having the required budgetary approval.

6.1.6. Requests for retrospective Purchase Orders (i.e., Purchase Orders issued after supply) may result in disciplinary action against both person(s) who raise the Purchase Order and approve.

6.2. Alternative payment methods to Purchase Orders

6.2.1. Use of Corporate Credit Cards must occur strictly in accordance with policy and procedure of *Council*.

6.2.2. Fuel purchases may be made using fuel cards. Authorised officers will provide a fuel card upon receipt of an approval request for use on travel for Council business use only. The fuel card and receipts are to be returned to the Authorised Officer as soon as practical after use.

6.2.3. Purchases up to a maximum transaction limit for individual card holders, excluding fixed assets, may only be made by delegated officers using a Corporate Credit Cards for low value, high volume goods or services. Transaction limits are listed in Schedule 1. Corporate Credit Cards may only be used in accordance with any relevant policy or procedure of Council, and where there is no other reasonable alternative for payment.

6.3. Acceptance questions

There is no requirement to accept the lowest quotation/price. However, where *Personnel* choose a quotation other than the lowest, they must provide a brief written justification which must be kept with the order.

The accepted quote must have regard to the Sound Contracting Principles.

6.4. Confirmation of Receipt of Goods

- 6.4.1. Immediately upon receipt, goods must be inspected for compliance with the order specifications and quantities and be reconciled with the order.
- 6.4.2. The supplier must be formally notified of any returns or shortfalls or damage to the goods received.
- 6.4.3. Credit requests will be raised, and shortages endorsed on the delivery documents to ensure that the accounts payable section pays only for the quantities received and authorised for payment.

6.5. Payment

- 6.5.1. Signed proof of satisfactory receipt/delivery of the goods/services must be provided to authorise payment to the supplier. This may be in the form of authorised signature on the face of the invoice showing date, approving officer name, approving officer position. Shortages, incorrect supplies, damaged goods, inadequate completion of services against scope etc (together "defects"). must be noted to the supplier and invoices must not be paid until defects are rectified by the supplier.
- 6.5.2. Unless otherwise negotiated or specified in the offer or on the invoice, payment will be made in accordance with Council's trading terms of not greater than thirty (30) days following the date of receipt of the invoice. Personnel must be aware of legislation and contracts requiring earlier settlement.
- 6.5.3. Settlement discounts will be noted by Personnel and processed within the nominated discount period.

6.5.4. Orders which may require cancellation must be referred immediately to the issuing procurement officer for appropriate action.

6.6. CPI Indexation – Procurement thresholds

The monetary thresholds prescribed under this Policy are those set out in the Local Government Regulation 2012. These thresholds are subject to annual indexation in accordance with movements in the Consumer Price Index (CPI).

7. Goods and services

7.1. General Process (procurement of goods and services)

7.1.1. Dependent on the contract value of the goods and services, Personnel shall follow the procedures set out in Schedule 2 of this policy.

7.2. Exemptions to General Process

7.2.1. For all contracts of any value, Personnel are exempted from compliance with the General Process in clause 8.1.1 Schedule 2 herein, if one of the following exemptions is applicable to the proposed supplier of goods and/or services, namely:

- Supplier is on an approved contractor list; or
- Supplier is on a Register of Pre-qualified Suppliers; or
- Supplier is on a Preferred Supplier Arrangement; or
- Supplier is on a Local Government Arrangement (ie. Local Buy etc).

7.2.2. In addition to those exemptions in clause 8.2.1 herein, for all Medium-Sized Contractual Arrangements and Large-Sized Contractual Arrangements, Personnel are exempted from compliance with the General Process in clause 8.1.1/ Schedule 2 herein, if one of the following additional exemptions is applicable to the proposed supplier, namely:

- a. Council resolves to prepare and adopt a quote or tender consideration plan and procurement is consistent thereto; or
- b. Council resolves that there is only 1 supplier who is reasonably available to supply the goods and/or services required or
- c. Council resolves that, because of the specialised or confidential nature of the services that are sought, it would be impractical or disadvantageous for the local government to invite quotes or tenders; or
 - I. genuine emergency exists; or
 - II. the contract is for the purchase of goods and is made by auction; or
 - III. the contract is for the purchase of second-hand goods; or
 - IV. the contract is made with, or under an arrangement with, a Government Agency.

8. Valuable non-current assets

8.1. General Process (valuable non-current assets)

8.1.1. Subject to the exemptions in clauses 9.2 and 9.3 herein, Council cannot enter into a *valuable non-current asset* contract unless it first:

- invites written tenders for the contract; or
- offers the valuable non-current asset for sale by auction.

8.1.2. Notwithstanding the limits set out in **Schedule 4**, all valuable non-current assets that have been identified as being obsolete or surplus to Council requirements, but with a written down value less than the set limits in **Schedule 4**, are to be offered for sale by inviting written quotations only.

8.2. Exceptions for Valuable Non-Current Asset contracts (excluding land/ interests in land)

8.2.1. Council may dispose of a valuable non-current asset (including land/ interests in land), other than by tender or auction, if:

- Before the disposal, Council decides by resolution to the disposal of valuable non-current assets if:
 - (a) Council is satisfied the disposal is in the public interest; and
 - (b) the disposal is otherwise consistent with the sound contracting principles; and
 - (c) the resolution is provided to the Minister within 5 business days; and
 - (d) the asset is not disposed of until 56 days after the resolution

8.2.1.o

- the asset was previously offered for sale by tender or auction but was not sold and is sold for more than the highest tender or auction bid that was received; or
- the asset is disposed of to a Government Agency or a community organisation; or
- Council disposes of the valuable non-current asset, other than land, by way of a trade-in for the supply of goods or services to Council, and the disposal is part of the contract for the supply.

8.2.2. In addition to those exemptions in 9.2.1 herein, any disposal of land/interest in land may also occur in accordance with section 236(1)(c) of the Regulation.

9. Tender

General tender process

Where a Tender/EOI is required (ie. an exemption in clauses 8 or 9 do not apply), the General Tender Process (along with templates to be used) shall be as follows:

Step	Description	Milestone	Preconditions	Templates (if applicable)
1	Design	Details of the Tender/EOI to be inputted into the template Tender Documents.	<ol style="list-style-type: none"> 1. Confirm Tender Evaluation Panel members, technical advisers, and <i>Council's</i> professional staff (if any) to be involved in the tender/EOI process. Confirm members' credentials and appropriateness for the tender/EOI process. 2. Check Tender Evaluation Panel members are familiar with and have access to all relevant legislation and policies. 3. As necessary, obtain confidentiality agreements from all external consultants working on the tender/EOI (see Schedule 7). 4. Check budget approval exists for tender/EOI. 5. Set up process for receipt, recording and acknowledging tenders/EOI. 6. Draft tender timetable, ensuring compliance with legislative requirements. 7. Set up confidentiality procedures. 8. Brief all staff involved. 9. Settle Tender Documents and submit for CEO approval. 	Tender documents suite, comprising: <ul style="list-style-type: none"> • Scope • Conditions of Tendering • General Conditions of Contract
2	CEO Approval	Obtain CEO Approval to the draft Tender Documents.		

3	Tender #	Issue Tender # and include on Contracts Register.		Contracts Register (can be filtered to contracts over \$200k <u>292k</u> for Step 10)
4	Publication	Advertising on social media and website. Tender must be out to market for no less than 21 clear days. Council may additionally elect to utilise platforms such as Vendor Panel for advertising and receipt of tenders (case by case).	<ol style="list-style-type: none"> 1. Check advertising arrangements are compliant. 2. Arrange tender/EOI briefing meetings. 3. Ensure that all tenderers have access to the same information. 4. Notify tenderers of any significant alterations that may occur in the future due to change of circumstances. 	Draft Advertisement
5	Receipt of Tenders	Receive and collate Tenders (generally via nominated tenders email address). Place into Record Management System along with draft Tender Evaluation Sheet for completion by Tender Evaluation Panel members.		
6	Tender Evaluation	Each Tender Evaluation Panel member independently completes Tender Evaluation Sheet. Tender Chair then pulls all scores together and consolidates into a single consolidated Tender Evaluation Sheet.	<ol style="list-style-type: none"> 1. Ask for conflict-of-interest declarations from Tender Evaluation Panel members. 2. Check tenders are received according to Conditions of Tendering. 3. Complete Tender Evaluation Sheet individually and then come together as a team to discuss results. 4. Treat all tender documents as confidential - secure carefully in Council's records management system. 5. Tenders/ EOIs are to be assessed as quickly as possible. 6. Notify shortlisted tenderers of interview (if any). 7. Notify tenderers not shortlisted. 8. Document interviews and post tender negotiations. 	

			<p>9. Perform due diligence of short-listed tenderers.</p> <p>10. Plan and document site inspections (if conducted).</p> <p>11. Chair to prepare a consolidated evaluation report (to be included as Council Agenda Report – Step 7).</p>	
7	Council Resolution	Council Agenda Report placed to Council and resolution recorded. Inclusion of Tenders over \$200k on Contracts Register (on website) – see step 10.	<p>1. Preferred Tender(s) along with consolidated Tender Evaluation Sheet and recommendations to be put to Council. Although the resolution is public on the face of the minutes, Tender documents themselves should not be published.</p> <p>2. Council resolutions should state at the very least:</p> <ul style="list-style-type: none"> • the person with whom the Council has entered into the contract; • the value of the contract; • the relevant sections of the Regulations & Act applicable to the awarding of the tender; and • the purpose of the contract. 	
8	Successful/ Unsuccessful letters	Successful/ Unsuccessful letters drafted and sent to all Tenderers.	<p>1. Notify the successful tenderer.</p> <p>2. Notify the unsuccessful tenderers.</p> <p>3. Debrief unsuccessful tenderers (on request)</p> <p>4. Set up a pre-start meeting with the successful tenderer.</p>	Successful letter Unsuccessful letter
9	Contracts signed	<p>Contract signed by successful Tenderer(s) and Council.</p> <p>as necessary – a simple Successful Letter may be sufficient with reference to draft contracts comprising the Tender documents)</p>		
10	Contracts Register	Contract Register updated on Records Management System.	1. Store all documents securely in Council's records management system.	

9.1. Evaluation

9.1.1. When evaluating offers (step 6), Personnel shall have regard to the Sound Contracting Principles. All offers will be assessed with consideration to the value of the contract, technical requirements, quality, and importance of the work to be completed, local preference and compliance with relevant legislation as detailed in this policy

9.1.2. Wherever possible, more than one (1) officer of the *Council* will be involved in tender evaluation, awarding and administration of contracts. The process of tendering and evaluation must comply with this policy.

9.1.3. Personnel involved in the assessment process are required to make a full declaration of their financial or political interest in any organisation that has the potential to be a tenderer.

A form of disclosure is to be signed by all those involved in the evaluation and selection processes. A pro-forma disclosure document is at **Schedule 6**.

A conflict of interest that is identified, but classified as non-material by the Evaluation Team, should be recorded by the Chair of the Evaluation Team with detail of any management action required to prevent any later perception that the conflict was material and influenced any relevant decision.

In this regard the Local Government Act 2009 and *Council's* Code of Conduct set out the requirements for dealing with a conflict of interest.

10. Variations

10.1. Each variation to an original contract can only be approved by Personnel if:

- the variation is appropriate and necessary and outside the scope of the original contract; and
- all variations are approved in writing in accordance with any contract documentation; and
- each variation is included as an additional line item on the original *Purchase Order* stating the scope and cost, or a new *Purchase Order* is commenced to reflect the variation; and
- variations to the original contract amount are within budget and the financial delegation of *Personnel* approving the variation; and
- should the cumulative value of the variations on the contract exceed the highest financial delegation of any *Personnel* (including the CEO - >\$199,999), then any further variation must be approved only by the *Council* by resolution, or a new procurement process is to commence to meet the policy (unless exemptions apply).

11. Recordkeeping

11.1. Contracts Register

11.1.1. Council must maintain a Contracts Register, including all contracts (of whatever value) entered by it and make such register available to inspection by both internal and external audit, including such particulars as:

- the person with whom the Council has entered into the contract;
- the value of the contract; and
- the purpose of the contract.

11.2. Publishing details of particular contract(s)

11.2.1. Council must, as soon as practicable after entering a contractual arrangement (for example, a Purchase Order) worth ~~\$200,000~~ \$292,000 or more (exclusive of GST):

- publish the relevant details of the contract on the Council's website; and
- display the relevant details of the contract in a conspicuous place in the Council's public office; and

- the relevant details must be published or displayed for a period of at least 12 months.

11.2.2. Relevant details of the contract are the same as those contained in clause 12.2.1 herein and may in fact be a list of contracts filtered by value from the Contracts Register.

12. Delegations

12.1. Financial

- 12.1.1. The Chief Executive Officer has the delegated authority to allocate financial delegation to Personnel. Any new positions or changes/variations must be approved by the Chief Executive Officer in accordance with the relevant legislation.
- 12.1.2. Personnel are responsible for ensuring all required paperwork (including, if applicable, the required number of written quotes) as per this policy is provided to them by the requisitioning officer prior to signing/ approving the purchase order.
- 12.1.3. Only Personnel listed in the attached Schedule 1 are entitled to approve expenditure and then only in accordance with their financial delegation limits. By signing a Requisition/ Purchase Order all Personnel are confirming that they have taken full notice of this policy and will comply with all the requirements of this policy.
- 12.1.4. By raising a Requisition/ Purchase Order, Personnel are confirming that they have taken full notice of these policy requirements and that the expenditure complies with all requirements.
- 12.1.5. All Personnel with an approved purchasing limit are authorised to submit purchase requests for goods and/or services (up to their purchasing limit) against jobs over which they have clear operational authority and budget responsibility. It is the responsibility of the authorised delegates to ensure the cost coding and funding/budget are correct. The order of goods and/or services cannot proceed without a KASC official Purchase Order being raised.
- 12.1.6. Personnel may not use another operational area's job cost code(s) without their written approval which must be attached to the order Requisition.
- 12.1.7. Any requests for expenditure outside of the requirement set out in this policy must be made to the Chief Executive Officer for consideration. Where approvals are given by the Chief Executive Officer for procurement outside the parameters of this policy, written reasons must be recorded by the Chief Executive Officer and reported as necessary to internal and external audit and included with the Requisition/ Purchase Order.
- 12.1.8. Failure by Personnel to comply strictly with this policy may result in disciplinary action.

13. Probity plan

13.1. Probity Principles

The key probity principles supporting all stages of Council procurement are:

13.1.1. Fairness and impartiality

Potential tenderers are to be treated equally and must have the same opportunity to access information and advice.

13.1.2. Use of a competitive process

Consistent with legislative requirements, a competitive process will be always used.

13.1.3. Consistency and transparency of process

Tenderers are to be evaluated in a systematic manner against explicit predetermined evaluation criteria.

13.1.4. Security and confidentiality

The processes adopted for receiving and managing supplier information are to ensure the security and confidentiality of intellectual property and proprietary information.

13.1.5. Identification and resolution of conflicts of interest

Any Personnel involved in procurement are to declare and address any actual or perceived Conflict of Interest prior to undertaking any evaluation.

These key requirements are intended to achieve an equitable, justifiable, and sound process according to equal opportunity for all tenderers. The process is to be applied with common sense, with flexibility in process design where appropriate, so that the task of selecting the best tender in a fair and equitable manner takes priority.

If an error or omission in the procurement process nevertheless occurs, Council is to seek legal advice and will not enter any immediate communications with the tenderer(s) until strategy options have been considered to address the concern. Options for legal and/or other solutions will then be adopted to address any potential problems at later stages of the process. Suppliers will be informed of any changes to the process or new factors which may affect their offers.

Adherence to Probity Principles also means meeting the requirements of the Local Government Act (Qld) 2009 and *Council's Code of Conduct*.

13.2. Probity plan

By following the requirements set out in this policy, and utilising the templates provided herein, these requirements shall together comprise *Council's Probity Plan* with respect to procurement of goods and/or services.

14. Policy Review

14.1. The policy is to be reviewed in accordance with the Policy Framework.

14.2. Kowanyama Aboriginal Shire Council reserves the right to vary, replace, or terminate this policy from time to time.

15. Approval

15.1. This policy was duly authorised by the Executive Manager Corporate and Financial Services on ~~16-December 2025~~ as Kowanyama Aboriginal Shire Council's Procurement Policy and shall hereby supersede any previous policies of the same intent.

Schedule 1 – Financial Delegations

The following Personnel have the following financial delegation limits (value of the purchase or value of the contract over the anticipated full contract period, including options to extend).

Position	\$0 - \$999	\$1,000 - \$4,999	\$5,000 - \$499,999	\$5,100,000 - \$199,291,999	\$29200,000+
Council	-	-	-	-	X
Chief Executive Officer	X	X	X	X	C*
Executive Manager Corporate and Financial Services	X	X	X	X	
Executive Manager Community Services and Cultural Heritage	X	X	X		
Executive Manager Roads, Infrastructure and Essential Services	X	X	X		
Manager Finance	X	X	X		
Manager Governance	X	X			
Governance Officer	X				
Manager Human Resources	X	X			
WH&S Officer	X				
Manager Information Communication and Technology	X	X			
ICT Coordinator	X	X			
Purchasing Manager	X	X			
ICT Support & Records Officer	X				
Building Services Manager	X	X			
Essential Services Manager	X	X			
Environmental Health Manager	X	X			
Infrastructure Project Manager	X	X			
Facility and Fleet Coordinator	X				
Manager Program, Projects, and Grants	X				
Manager Business Enterprises	X				
Carpentry Supervisor	X				
Land, Sea, and Environment Manager	X				
Airport Manager	X				
Administration Manager	X	X			
Aged Care Manager	X	X			
Post Office Manager	X	X			
Women's Services Manager	X	X			
Men's Meeting Place Coordinator	X				
Women's Hub Coordinator	X				

Youth Engagement Officer	X				
Accommodation Manager	X				
Sport and Recreation Manager	X	X			
Air-condition Technician	X	X			
Executive Assistant	X				
Special Projects Officer	X				

C* - Conditional financial delegation is provided to the Chief Executive Officer for purchases of \$~~200~~292,000 or more (GST Excl) where all of the following scenarios apply:

- a) The expenditure is funded (ie. grant funded, included in a current budget, or both); **AND**
- b) The supplier is exempt from tenders/quotes under a Council Arrangement or LGA Arrangement.

Upon exercising this conditional financial delegation, an information report will be presented to Council at the next available Ordinary Meeting for noting.

Schedule 2 – General Process (procurement of goods and/or services)

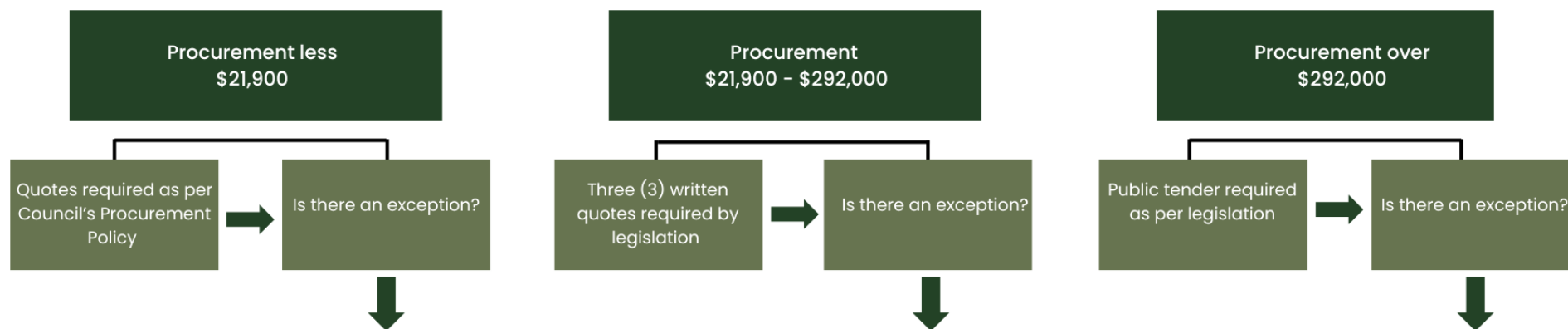
With reference to ~~the value of the purchase or the value of the contract over the anticipated full contract period (including options to extend)~~, value of a contractual arrangement, which must include the total expected value over the full term of the arrangement, including all extension options or renewals, the following table must be followed.

This General Process is subject to applicable exemptions (see clauses 8 and 9 herein).

Value (GST Excl)	Procedure
Under \$1,000	One verbal quote must be obtained – a written notation recorded.
\$1,001 - \$4,999 <u>9,999</u>	At least one written quote must be obtained. A copy of the quote must be attached to the Council's copy of the Purchase Order.
\$5,000 <u>10,000</u> - \$14,999 <u>21,899</u>	At least two (2) written quotes must be sourced. Copy of the successful quote must be attached to the Council's copy of the Purchase Order.
\$15,000 <u>21,900</u> - \$199,999 <u>291,999</u> Medium-sized Contractual Arrangement	<ul style="list-style-type: none"> • Council cannot enter a Medium-Sized Contractual Arrangement unless it first invites written quotes for the contract. • The invitation must be to at least three (3) suppliers who Council considers meets its scopes. • Council may decide not to accept any quotes it receives. • If Council does decide to accept a quote, Council must accept the quote most advantageous to it having regard to the principles outlined in this policy.
\$200,000 <u>292,000</u> and above Large-sized Contractual Arrangement	<ul style="list-style-type: none"> • Council must either invite written tenders or invite expressions of interest before considering whether to invite written tender – see process in clause 10 herein.

"Procurement thresholds prescribed under this Policy are subject to annual indexation in accordance with the Local Government Regulation 2012.

Schedule 3 – ~~Tender~~ Procurement Exemptions



EXCEPTIONS:

- Is there an arrangement in place? **1)** Council arrangement (Council's Approved Contractor List - via Vendor Panel), **2)** LGA Arrangement (Local Buy Prequalified Supplier), **3)** State government arrangement, **4)** another Council arrangement
- Is it a sole supplier situation (Sole supplier arrangements **MUST be resolved by Council - through a Council report and resolution**)
- Is it specialised or confidential in nature - services only (**these arrangements MUST be resolved by Council - through a Council report and resolution**)
- Is it a genuine emergency (this exemption is only applicable / valid whilst the works last - cannot be used for further works to be performed). (**these arrangements MUST be resolved by Council - through a Council report and resolution**).
- Auction
- Second hand good
- Disposal of valuable non-current assets

Schedule 4 – Non-current asset value table

Asset class	Council Limit
Road Infrastructure	\$10,000
Water Infrastructure	\$10,000
Sewerage Infrastructure	\$10,000
Buildings	\$10,000
Other Structures	\$10,000 14,600
Plant and Equipment	\$5,000 7,300
Land	\$1

[The thresholds for plant and equipment and other non-current assets align with the Local Government Regulation 2012 and are subject to annual CPI indexation.](#)

Schedule 5 – Purchasing process

Step	Action
1	The Managers Requisitioning Officer submit creates a Purchase Requisition in the financial software package, loads all supporting quotes to the requisition or requests an officer to do so and then submits to their Authorising Officer for approval .
2	The Purchasing Manager Authorising Officer to reviews the Purchase Requisition to ensure it adheres complies with to the Procurement Policy and that the correct General Ledger Codes eCodes have been selected are correct.
3	The Purchasing Manger submits checked Purchase Requisition to Executive Manager Corporate and Financial Services or delegate. Authorising Officer then either approves the requisition and converts it to a Purchase Order or refuses the Requisition
4	Executive Manager Corporate and Financial Services or delegate confirms that the purchase is in line with the Procurement Policy. The Requisitioning Officer receives a system generated email that the requisition has been approved and the Purchase Order number allocated to it
5	The Executive Manager Corporate and Financial Services or delegate approves purchase in the financial software package and converts the requisition to a Purchase Order . Requisitioning Officer provides the Purchase Order to the supplier which must be quoted on their invoice
6	Purchasing Manager provides the Purchase Order to the supplier. On receipt of the goods or services the Receiving Officer must sign the invoice / delivery docket as a "goods receipt" note and submit to the Accounts Payable Officer.
7	On receipt of the goods and services the receiving officer must sign the invoice / delivery docket as a "goods receipt" note and submit to the Purchasing Manager to match goods receipt / supplier invoice to approved purchase and quote and submits to Accounts Payable for processing payment. The Accounts Payable Officer matches the approved goods receipt / supplier invoice to the purchase order and enters the invoice into the financial system for payment processing.

Schedule 6 – Conflict of Interest Declaration

Ensure the below content is drafted on KASC Letterhead and/or template and submitted to panel Chairperson.

[CONFLICT OF INTEREST DECLARATION]

[Date]

*[Name of Evaluation Team Chairperson] [Title of Evaluation
Chairperson]*

[Address of Evaluation Team Chairperson]

Dear

[Title of Tender etc]

As a member of the Tender Evaluation Panel for the *[nature of panel]*, I am writing regarding my obligations in relation to conflict of interest.

I am fully aware of my obligations under *Council's* Code of Conduct *[and my contract / terms of appointment]* to avoid all conflicts of interest in carrying out my duties, and to disclose any potential conflict of interest if they emerge in the course of my professional duties.

I currently have no such conflicts.

Yours sincerely

*[Name of Tender Evaluation Panel Member / adviser] [Title of Tender
Evaluation Panel Member/ adviser]*

Schedule 7 – Deed of Confidentiality

Ensure the below content is drafted on KASC Letterhead and/or template and submitted to relevant person(s).

THIS DEED is made on _____

BY: _____ (the "Consultant")

ADDRESS: _____

RECITALS:

The Consultant wishes to develop a close working relationship with Council.

To further that relationship, the Consultant requires access to details of confidential information.

The Consultant has undertaken to keep all information or material confidential and to take security precautions to prevent unauthorised disclosure.

BY THIS DEED:

1. The Consultant shall keep confidential and shall not disclose or make available directly or indirectly to any third party (except for a contractor as provided for in this Deed) all information and material of whatever nature and in whatever medium which is communicated, or becomes available to, or accessible by the Consultant during its business or other relations with the Council (the "Confidential Information").
2. All Confidential Information shall remain strictly confidential until such time as it becomes known to the Consultant without restriction through a legally available public source.
3. The Consultant hereby acknowledges that the Confidential Information is the valuable property of the Council and that any disclosure of it could give rise to considerable damage to Council.
4. The Consultant shall not use or access the Confidential Information for any reason except as is necessary to further business discussions with Council or in the performance of supplying goods or services resulting from those discussions.
5. The Consultant shall not permit any employee or contractor of the Consultant to have access to the Confidential Information until such time as that employee or contractor shall have entered into a confidentiality agreement with the Consultant in a form approved by Council.
6. The Consultant shall immediately notify Council of any information which comes to its attention regarding any actual or potential breach of confidentiality, disclosure, or unauthorised use of the Confidential Information. The Consultant shall make every effort to co-operate with Council in any investigation, prosecution, litigation, or other action taken by Council regarding the subject of any such information.
7. In the event of any actual or alleged breach of confidentiality, disclosure, or unauthorised use of Confidential Information by any future, existing or former employee, agent, or contractor of the Consultant, the Consultant shall fully enforce its rights to injunctive or other relief possible, or, if requested by Council assign such rights to Council. The Consultant shall assist Council in every way in enforcing those rights and indemnifies Council for all costs and expenses which Council may incur in doing so.
8. Upon termination or completion of discussions on any specific project, the Consultant shall deliver to Council any Confidential Information in the Consultant's possession which relates to that project, and

- which is capable of being delivered. The Consultant shall delete, erase, or otherwise destroy any Confidential Information contained in computer memory, magnetic, optical, laser, electronic, or other media in its possession or control which relates to the project and is not capable of delivery to Council.
9. Upon termination of the business relationship, or at any other time on Council's request, the Consultant shall deliver to Council all Confidential Information in the Consultant's possession which is capable of being delivered. The Consultant shall delete, erase, or otherwise destroy all Confidential Information contained in computer memory, magnetic, optical, laser, electronic, or other media in its possession or control which is not capable of delivery to Council.
 10. The Consultant shall make every effort to maintain the confidentiality of the Confidential Information and to protect it from unauthorised access or use.
 11. The Consultant shall comply with all Council's security and safety procedures and will permit and co-operate with any additional security or safety precautions which Council may wish to implement in respect of the relationship with the Consultant
 12. The Consultant shall not publicise its business relationship with Council or disclose any matter related to it without Council's specific prior written consent.
 13. The terms of this Deed are in addition to all other obligations of the Consultant and where any inconsistency occurs, the provisions of this Deed shall prevail.
 14. If for any reason a provision of this Deed or part of one is illegal, invalid, or unenforceable in any jurisdiction it shall be read down or severed to the extent necessary so that it may not be so construed. The illegality, invalidity or unenforceability of any provision, or part of one, in any jurisdiction shall not affect the legality, validity or enforceability of any other provision, or of that provision in any other jurisdiction.
 15. This Deed is governed by the laws of the State of Queensland.

EXECUTED AS A DEED.

Signature

(Name)

4.3.2.f – Agenda Report

Title:	Fees and Charges & Commercial Charges Schedule
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	30 June 2026

RESOLUTION

That Council:

1. Adopts the 2026/27 Fees and Charges & Commercial Charges Schedule, effective from 1 July 2026 in accordance with section 97(1) of the Local Government Act 2009. Allowing any changes to fees and charges to be reflected in all supportive documentation, plans and customer communications.
2. Delegates authority to the Chief Executive Officer to set or vary any fee or charge & commercial charge, other than those that are cost-recovery fees, in accordance with section 257(1)(b) of the Local Government Act 2009.

BACKGROUND

As part of Council's annual budget process, the fees and charges and commercial charges schedule has been reviewed. It is proposed to apply a standard increase of 4.6% to the fees and charges for the 2026/27 financial year. Reasonable rounding was used, which was generally not material.

ATTACHMENT

- Fees & Charges Schedule 2026/27
- Commercial Charges Schedule 2026/27

Attachment – Fees & Charges Schedule 2026/27



Fees and Charges Schedule 2026-2027



Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2026 - 2027
COMMERCIAL ENTITY CONTRIBUTION	General Levy (contribution toward Community services & infrastructure)	Exempt	\$13,268.60
STAFF HOUSING	Commercial Tenancy Agreement - per week - 1brm	Exempt	\$470.00
	Commercial Tenancy Agreement - per week - 2brm	Exempt	\$590.00
	Commercial Tenancy Agreement - per week - 3brm	Exempt	\$850.00
	Commercial Tenancy Agreement - per week - 4brm	Exempt	\$1,000.00
	Commercial Room Hire	Exempt	\$230.00
	Staff Tenancy Agreement - per week - 1brm	Exempt	\$130.00
	Staff Tenancy Agreement - per week - 2brm	Exempt	\$160.00
	Staff Tenancy Agreement - per week - 3brm	Exempt	\$180.00
	Staff Tenancy Agreement - per week - 4brm	Exempt	\$200.00
	<i>*Staff Housing Maybe be subject to contract of employment arrangements</i>		
LEASING	Residential - As per Department of Housing & Public Works	Exempt	N/A
	Commercial - As per lease or negotiated agreements	Incl GST	POA
UTILITY CHARGES (per annum)	Garbage collection - Residential	Exempt	\$383.60
	Garbage collection - Commercial	Exempt	\$1,435.40
	Garbage collection - Industrial	Exempt	\$1,435.40
	Sanitary Waste Collection	Incl GST	\$840.40
	Replacement wheelie bin (per bin)	Incl GST	\$192.90
LANDFILL WASTE FEES	Up to 1m3 (trailer or utility load)	Incl GST	\$60.00
	Car bodies - excluding during cyclone clean up	Incl GST	\$642.80
	Commercial Waste per truck load	Incl GST	\$642.80
	Dry waste per ute/carload	Incl GST	\$90.20
	Green waste - per load	Incl GST	\$64.20
	Bulk Refuse Disposal per month	Incl GST	\$900.90
WATER	Water Annual Service Charge - Residential - base rate	Exempt	\$1,596.30
	Water Annual Service Charge - Commercial - base rate includes 5,000 kilolitres	Exempt	\$5,046.30
	Water Annual Service Charge - Industrial - base rate includes 5,000 kilolitres	Exempt	\$6,198.80
	Water connection charge - Residential (Per connection)	Exempt	\$900.30
	Water connection charge - Commercial (per connection)	Exempt	\$3,009.40
	Water connection charge - Industrial (per connection)	Exempt	\$3,009.40
	Commercial and industrial excess water charge (>5,000 Kilolitres) per kilolitre	Exempt	\$3.80
	Other commercial operations charge per kilolitre	Exempt	\$5.10
SEWERAGE	Sewerage - Annual Service Charge - Residential - per pedestal	Exempt	\$1,596.30
	Sewerage - Annual Service Charge - Commercial / Industrial - per pedestal	Exempt	\$5,046.30
	Sewerage Connection Charge - Residential - per pedestal	Exempt	\$900.30
	Sewerage Connection Charge - Commercial - per pedestal	Exempt	\$3,009.40
	Sewerage Connection Charge - Industrial - per pedestal	Exempt	\$3,009.40
	Inspection Fee - septic/composting/other on-site systems		POA
	Pumping and Disposal Charges - grease traps/septics - per hour	kilolitre	\$56.10
FUNERAL COSTS RECHARGE	Includes liaison with family for grave location, transport of machinery to cemetery, machinery hire (bob cat, digger, pump if required), labour, sand + transport to site, tidy site post funeral, within the Kowanyama Local Government Area.		In Kind

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2026 - 2027
(Essential Services)	Outside Kowanyama LGA, please refer to Kowanyama Sport & Recreation Association		
CORPORATE SERVICES	A4 Photocopying per copy	<i>Incl GST</i>	\$1.00
	A3 Photocopying per copy	<i>Incl GST</i>	\$2.00
	Facsimile Charge Receiving - per 10 pages	<i>Incl GST</i>	\$5.00
	Facsimile Charge Sending 1st page	<i>Incl GST</i>	\$5.00
	- each page thereafter	<i>Incl GST</i>	\$1.00
	Laser Printer (A4, per page) B&W	<i>Incl GST</i>	\$0.50
	Laser Printer (A4, per page) Colour	<i>Incl GST</i>	\$1.00
	Administration Bank Transfer Fee (per transaction)	<i>Incl GST</i>	\$5.00
	Annual Report	<i>Incl GST</i>	N/C
	Corporate Plan	<i>Incl GST</i>	N/C
	Town Plan	<i>Incl GST</i>	N/C
	Individual Local Law or Policy	<i>Incl GST</i>	N/C
	Complete Local Law or Policy	<i>Incl GST</i>	N/C
	Dishonoured Cheque Fee	<i>Incl GST</i>	\$40.00
ADMINISTRATION SERVICES	Administration fee on management of contracts / programs (% based on contract value - internal fee)		up to 15%
ACCOUNTING SERVICES	Bookkeeping per Hour (including Payroll, payments, receipts, invoicing, financial reporting to trial balance) - Hourly Rate	<i>Incl GST</i>	POA
	Software plan per month (Xero) - Dependant on employee & expected transactions -hourly Rate		POA
	Payroll 3rd party deductions processing fee - per transaction	<i>Incl GST</i>	\$2.00
RIGHT TO INFORMATION	Application Fees and Charges - Right to Information Act 2009		As per Right to Information Act 2009
	Application Fees and Charges - Information Privacy Act 2009		As per Right to Information Act 2009
	Processing Charges per 15 minutes or part thereof	<i>Incl GST</i>	As per Right to Information Act 2009
VENDOR PERMIT FEES	Per day of operation	<i>Exempt</i>	\$132.10
	7-day weekly operation	<i>Exempt</i>	\$792.80
KOWANYAMA ACCOMMODATION	Campground		
	Camping grounds per vehicle per night (includes 2 people)	<i>Incl GST</i>	\$78.10
	Camping Fees per person per night	<i>Incl GST</i>	\$18.10
	Contractors Camp		
	Contractors compound per room per night	<i>Incl GST</i>	\$132.10
	Contractor Storage Area - per week	<i>Incl GST</i>	\$66.10
	Accommodation Centre		
	Ensuite Room - per night	<i>Incl GST</i>	\$269.00
	1 bedroom unit - per night	<i>Incl GST</i>	\$306.40
	Discount for long term stays (6 months and over) *on application only for Accommodation Centre		20%
Replacement of lost keys	<i>Incl GST</i>	\$94.00	
COMMUNITY VENUES	Council Offices		
	Hire Fee per office per Hour	<i>Incl GST</i>	\$30.10
	Hire Fee per office per day	<i>Incl GST</i>	\$120.20
	Video Conference Hire per Day or thereof	<i>Incl GST</i>	\$120.20
	Training Centre		
	Training Room per day (minimum 2 hours)	<i>Incl GST</i>	\$120.20
	Training Room per day	<i>Incl GST</i>	\$270.40
	Replacement of lost keys	<i>Incl GST</i>	\$132.10
	Old Guest House Building		
	Hour Fee - Electricity included	<i>Incl GST</i>	\$30.10
	Day Fee - Electricity included	<i>Incl GST</i>	\$120.20
	Weekly Fee - Electricity included	<i>Incl GST</i>	\$300.30
	Monthly Fee - Electricity included	<i>Incl GST</i>	\$900.90

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2026 - 2027	
COMMUNITY VENUES	Town Hall Community Centre			
	Hire Fee per Hour	Incl GST	\$60.00	
	Hire Fee per 1/2 Day	Incl GST	\$120.20	
	Hire Fee per Full Day	Incl GST	\$240.30	
	Sport & Recreation Facility			
	MPC - use for group accommodation per night (discount on bookings > 5dys)	Incl GST	\$240.30	
	Administration Fee (annual, for groups/ organisations only)	Incl GST	\$60.00	
	Cleaning fee	Incl GST	\$60.00	
	MPC Main Area Room Hire - per day	Incl GST	\$330.40	
	Gymnasium (for groups, per hour)	Incl GST	\$36.10	
	Casual Gym, Fitness, Swimming or Sports per session	Incl GST	Nil	
	Casual Gym, Fitness, Swimming or Sports per week (as part of a program)	Incl GST	Nil	
	Swimming pool entry fee per session	Incl GST	Nil	
	Weight Room per visit	Incl GST	Nil	
	Weight Room per month	Incl GST	Nil	
	Theatre and Gymnasium per hour	Incl GST	\$48.00	
	Kiosk 1 outdoor per hour	Incl GST	\$24.10	
	Kiosk 2 indoor per hour	Incl GST	\$30.10	
	Both kiosks per hour	Incl GST	\$48.00	
	Kitchen (cooking, freezer, and storage) per hour	Incl GST	\$30.10	
	Outdoor barbeque area per hour	Incl GST	\$24.10	
	Conference room including AV equipment per hour	Incl GST	\$60.00	
	Conference room including AV equipment per day	Incl GST	\$300.30	
	Replacement of lost keys	Incl GST	\$60.00	
	Staffing Costs			
	Cooking BBQ per hour, per staff	Incl GST	\$54.10	
	Cleaning per hour, per staff	Incl GST	\$54.10	
	Event Set up per hour, per staff	Incl GST	\$48.00	
	Event facilitation per hour, per staff	Incl GST	\$54.10	
	Equipment Cost			
	Tables, per table		\$6.70	
	Chairs, per chair	Incl GST	\$2.40	
	Sports & Rec Equipment (small)	Incl GST	\$12.00	
	Sports & Rec Equipment (team)	Incl GST	\$24.10	
	Sports & Rec Equipment (medium)	Incl GST	\$24.10	
	Sports & Rec Equipment (large)	Incl GST	\$36.10	
	AV Equipment		POA	
	Packages			
	Disco Package	Incl GST	\$372.40	
	Deposit	Incl GST	\$186.30	
	Does not include AV Equipment Inclusions: 4 hours use of: Gymnasium, Theatre Stage, Kiosk 2, 3x Tables, Food Storage Areas, Admin Fee, Cleaning Fee			
	Movie Package			
	Movie Package	Incl GST	\$450.50	
	Deposit	Incl GST	\$200.00	
	Inclusions: 3 hours use Gymnasium, Kiosk 2, 100 Chairs, Movie Screen			
	AGED CARE Commonwealth Home Support Programme (CHSP)	Rates - as per CHSP schedule of charges		per CHSP
	AGED CARE Home Care Package Fees (HCPF)	Rates - as per HCPF schedule of charges		per HCPF

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2026 - 2027
AIRPORT FEES	Aerodrome, Landing Fees		
	Aircraft Day Landing per 1000kg (MTOW)	<i>Incl GST</i>	\$15.00
	RPT or Charter - Turn around fee - greater than 12 passenger seat capacity	<i>Ex GST</i>	\$518.30
	RPT or Charter - Turn around fee - up to 12 passenger seat capacity	<i>Ex GST</i>	\$259.20
	Passenger outbound landing fee - per person	<i>Incl GST</i>	\$5.80
	Passenger inbound landing fee - per person	<i>Incl GST</i>	\$5.80
	Aircraft Parking - Daily Rate	<i>Incl GST</i>	\$56.40
	Aircraft Parking - Weekly Rate	<i>Incl GST</i>	\$300.00
	Exempt from Aerodrome charges: RFDS, Department of Defence		
	Aviation fuel		
	Jet A1	<i>Ex GST</i>	Delegate to CEO
	After hours call-out per Landing	<i>Ex GST</i>	\$171.80
	Helicopter Rescues		
	Non-Council helicopter rescues are payable direct to the supplier by the user or arranged through the SES. Costs will not be covered by Council under any circumstances.		N/A
COUNCIL PLANT HIRE (Dry - Plant only)	Rates - DRY HIRE/ PER HOUR (minimum 4 hours)		
	Loader	<i>Ex GST</i>	\$198.20
	Bobcat/Skid steer loader/Excavator	<i>Incl GST</i>	\$152.00
	Mini Excavator	<i>Ex GST</i>	\$167.30
	Water Jeter	<i>Ex GST</i>	\$94.60
	Backhoe/Front end Loader	<i>Ex GST</i>	\$198.20
	Job Truck 3m3 tipper	<i>Ex GST</i>	\$116.30
	Tractor	<i>Ex GST</i>	\$130.80
	Tractor & Slasher	<i>Ex GST</i>	\$167.30
	8m3 Truck	<i>Ex GST</i>	\$145.30
	Grader Cat 140 - DH 007	<i>Ex GST</i>	\$237.90
	Front End Loaders 962H - DH008	<i>Ex GST</i>	\$198.20
	Roller CS 76 Pad Foot - DH 009	<i>Ex GST</i>	\$158.60
	Track Loader 279D - DH 010	<i>Ex GST</i>	\$122.20
	Backhoe Loader 432F - DH 011	<i>Ex GST</i>	\$198.20
	Side Tipper Dbl 4800FX - CE001	<i>Ex GST</i>	\$220.60
	Concrete Truck 6m3	<i>Ex GST</i>	\$145.30
	Multi tyre roller	<i>Ex GST</i>	\$218.10
	Crane	<i>Ex GST</i>	\$158.60
	Mobile light tower 1 day hire rate	<i>Ex GST</i>	\$224.60
	Mobile light towers 1 week hire rate	<i>Ex GST</i>	\$925.00
	Mobile light towers 1 month hire rate	<i>Ex GST</i>	\$3,567.70
	Knuckle Boom	<i>Ex GST</i>	\$254.40
	Forklift (no Dry Hire)	<i>Ex GST</i>	N/A
COUNCIL PLANT HIRE (Wet - Plant Hire + Operator)	Rates - WET HIRE/ PER HOUR (minimum 4 hours)		
	Mig Welder (Workshop)	<i>Ex GST</i>	\$50.90
	Forklift	<i>Ex GST</i>	\$181.70
	CAT Loader 930M	<i>Ex GST</i>	\$330.30
	Rates - WEEKEND / OUT OF HOURS PENALTY / PER HOUR	<i>Ex GST</i>	\$218.10
	Short notice Admin Fee	<i>Ex GST</i>	\$218.10
Operator for Wet Hire per hour of Hire (minimum 4 hours) plus Dry Hire Fee	<i>Ex GST</i>	\$118.90	

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2026 - 2027
COUNCIL VEHICLE HIRE	Toyota Trayback - per hour	<i>Incl GST</i>	\$94.60
	Toyota Dual Cab - per hour	<i>Incl GST</i>	\$94.60
	Toyota Landcruiser Wagon - per hour	<i>Incl GST</i>	\$109.10
	Toyota Trayback - per day	<i>Incl GST</i>	\$290.70
	Toyota Dual Cab - per day	<i>Ex GST</i>	\$317.80
	Toyota Landcruiser Wagon - per day	<i>Incl GST</i>	\$327.00
	Accident Excess for Insurance Claims	<i>Exempt</i>	\$6,174.60
	Four Wheel Drive Bus dry hire - internal charge - half day		\$132.20
	Four Wheel Drive Bus dry hire - internal charge - full day		\$264.20
	Four Wheel Drive Bus wet hire - internal charge - half day		\$290.70
	Four Wheel Drive Bus wet hire - internal charge - full day		\$581.40
	BATCHING PLANT MATERIALS - per M3 (Delivery within DOGIT)	Sand - delivered from facility from Mitchell River	<i>Ex GST</i>
Sand - delivered from facility from Nolan's Quarry		<i>Ex GST</i>	\$233.50
Aggregate 20 mm from facility		<i>Ex GST</i>	\$235.40
Aggregate 10 mm from facility		<i>Ex GST</i>	\$244.80
CONCRETE - per M3	Batch and deliver to site 25 MPA - pumpable (inside town boundary) under 3m3 incurs \$50 per metre additional fee	<i>Ex GST</i>	\$1,863.10
	Batch and deliver to site 32 MPA (inside town boundary)	<i>Ex GST</i>	\$1,962.30
	Batch and deliver to site 40 MPA (inside town boundary)		\$1,962.30
	Batch and deliver to Council Owned Site (Internal usage)	<i>Ex GST</i>	\$1,731.00
	Premix		\$515.30
	Bulk purchases charges to be negotiated with CEO		
	Delivery outside of town boundaries surcharge per KM	<i>Ex GST</i>	\$16.00
LANDS RANGER SERVICES	Senior Lands Office staff per hour	<i>Incl GST</i>	\$171.80
	Ranger Staff per hour	<i>Incl GST</i>	\$99.20
	Animal Health Officer	<i>Incl GST</i>	\$105.80
	Night & weekend		x 1.5
	Four-wheel drive vehicles per hour (Wet hire) minimum 4 hours, including driver, excluding fuel	<i>Ex GST</i>	\$86.00
	Boats per day	<i>Ex GST</i>	\$396.40
	Quad bikes per day	<i>Ex GST</i>	\$330.30
	Office meeting facilities per day	<i>Ex GST</i>	\$132.20
	Training room per day	<i>Ex GST</i>	\$264.20
	Emergency Recovery Callout Fee (Per KM travel fee also applies)	<i>Ex GST</i>	\$660.80
	Emergency Callout Travel Fee per KM outside of DOGIT	<i>Ex GST</i>	\$14.50
	PURCHASE STORE SUNDRY SALES	Wholesale Price as per Inventory pricelists as displayed in Purchase Store	<i>Incl GST</i>
Staff Purchases - Cost as per above with full payment made at time of purchase.			
PURCHASE STORE STORAGE & DELIVERY	Storage Fee - per Sqm/per month	<i>Incl GST</i>	\$52.80
	Delivery Fee per pallet - Kowanyama using standard forklift	<i>Incl GST</i>	\$66.00
	Delivery Fee per pallet - outside Kowanyama using standard forklift	<i>Incl GST</i>	\$132.20
	Delivery Fee per pallet - Kowanyama using standard 4WD forklift	<i>Ex GST</i>	\$118.90
	Delivery Fee per pallet - outside Kowanyama using standard 4WD forklift	<i>Ex GST</i>	\$211.50
LEASE FEES	Lessee Legal fees		At Cost
PRIVATE WORKS - BUILDING TRADES	Council employees & community members are required to pay 100% of estimated cost on commencement of work.		100% Deposit

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2026 - 2027
COMMERCIAL TRADES PRIVATE WORKS	Labour - Trades/ hr	Incl GST	\$171.80
	Labour - Other / hr	Incl GST	\$99.20
	Plant Operator/hr	Incl GST	\$171.80
	After Hours/Weekend Trade callout - minimum 3hrs - per hour	Incl GST	\$257.70
	Supervisor/hr	Incl GST	\$198.20
	Management Fee/hr	Incl GST	\$237.90
	Internal Trades/ hr	Incl GST	\$132.20
	Materials		Cost +40%
	Keys Cut (per key)	Incl GST	\$43.00
	Contractor Labour /hr or materials - oncharged amount + admin recovery		Cost +40%
	Split System Air Conditioner installation (labour only) - residential bedroom	Ex GST	\$1,519.60
	Split System Air Conditioner installation (labour only) - residential lounge room	Ex GST	\$1,684.80
	Box Air Conditions installation - Window - (labour & install materials, excludes AC unit)	Ex GST	\$528.50
	Box Air Conditions installation - Block Wall - (labour & install materials, excludes AC unit)	Ex GST	\$594.50
	QBuild works as per approved schedule of rates		Schedule of Rates
GARDENING SERVICES	<i>Including Whipper Snipping, Lawn Mowing & green waste removal</i>		
	Small Yard (Duplex 50sqm)	Incl GST	\$84.00
	Medium Yard (House 110sqm)	Incl GST	\$115.00
	Large Yard (110sqm +)	Incl GST	\$173.00
	Overgrown Yard		\$204.00
	Regular maintenance contracts		POA
FUEL	Diesel Ltr	Incl GST	Delegate to CEO
	Opal ULP Ltr	Incl GST	Delegate to CEO
GAS	45kg Cylinder installation	Incl GST	\$132.20
FOOD BUSINESS	<i>s.52(1)(9) Food Act 2006</i>		
	Food Licence - New Food Business Licence	Exempt	\$498.60
	Food Licence - Annual Licence Fee	Exempt	\$498.60
	Food Licence - Temporary Food Stall/per event	Exempt	\$78.10
	Food Licence - Temporary Food Stall/annual	Exempt	\$150.20
	Food Licence - Inspection Fee	Exempt	\$120.20
TOWN PLANNING	All application fees & other related charges	Exempt	POA
	Public Notice Signs		POA
	External Assessor's Costs		At Cost
	Building Permit Private Certifier Lodgement Fee		At Cost
OPERATIONAL WORKS	All application fees & other related charges	Various	POA
BUILDING SERVICES	All building works applications / permits / plans	Various	POA
PLUMBING AND DRAINAGE WORKS	All building works applications / permits / plans	Various	POA
ANIMAL FEES	Desexed Dog & Cat	Exempt	\$15.20
	Dog & Cat (Not Desexed)	Exempt	\$30.30
	Declared dangerous dog	Exempt	\$216.00
	External contractor	Exempt	\$360.30
	Permits		
	Permit fee to keep more than 2 dogs or cats	Exempt	\$120.30
	Pound Fees - one animal	Exempt	\$300.20
	Pound Fees - Second and subsequent animal	Exempt	\$120.30
	Release Fee - Registered Animal	Exempt	\$120.30
	Release Fee - Non-Registered Animal - Desexed	Exempt	\$135.50
	Release Fee - Non-Registered Animal - Non-Desexed	Exempt	\$150.60

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2026 - 2027
PERMITS (LOCAL LAWS)	Alteration or improvement to local government-controlled areas and roads	<i>Exempt</i>	\$14.50
	Commercial use of local government-controlled areas and roads – (a) general	<i>Exempt</i>	\$300.00
	Commercial use of local government-controlled areas – (b) landing and mooring approvals	<i>Exempt</i>	\$300.00
	Commercial use of local government-controlled areas – (c) vending	<i>Exempt</i>	\$300.00
	Establishment or occupation of a temporary home	<i>Exempt</i>	\$300.00
	Installation of advertising devices	<i>Exempt</i>	\$300.00
	Keeping of animals where permit is required	<i>Exempt</i>	NIL
	Operation of camping grounds	<i>Exempt</i>	\$1,500.00
	Operation of caravan parks	<i>Exempt</i>	\$1,500.00
	Operation of cemeteries	<i>Exempt</i>	\$1,500.00
	Operation of public swimming pools	<i>Exempt</i>	\$1,500.00
	Operation of shared facility accommodation	<i>Exempt</i>	\$1,500.00
	Operation of temporary entertainment events	<i>Exempt</i>	\$1,500.00
	Disturbance of human remains buried outside a cemetery	<i>Exempt</i>	NIL
	Burial or disposal of human remains outside a cemetery	<i>Exempt</i>	NIL
	Disturbance of human remains in a local government cemetery	<i>Exempt</i>	NIL
	Driving or leading of animals to cross a local government-controlled area or road	<i>Exempt</i>	\$300.00
	Depositing of goods or materials on a local government-controlled area or road	<i>Exempt</i>	\$300.00
	Holding of a public place activity	<i>Exempt</i>	NIL
	Bringing or driving motor vehicles onto a park or reserve	<i>Exempt</i>	\$300.00
	Bringing or driving prohibited vehicles onto motor vehicle access areas	<i>Exempt</i>	\$300.00
	Carrying out works on a road or interfering with a road or its operation	<i>Exempt</i>	\$300.00
	Undertaking scientific research in a trust area	<i>Exempt</i>	NIL
Camping within a camping site in a trust area	<i>Exempt</i>	NIL	

Attachment – Commercial Charges Schedule 2026/27



Commercial Charges Schedule

2026-2027



COUNCIL LEVIES (GST Free)				General Rates	Garbage	Water	Sewerage	Total
				Equivalent Charge				
	6 Kowanyama St	SP263800	School	13,268.60	1,435.40	5,046.30	5,046.30	24,796.60
	38 Kowanyama St	L817 SP263800	Kindergarten	13,268.60	1,435.40	,046.30	5,046.30	24,796.60
	501 Kowanyama St	Lot 807 SP263800	Residential	13,268.60	767.20	3,192.60	3,192.60	20,421.00
				39,805.80	3,638.00	13,285.20	13,285.20	70,014.20
QLD Police Service	31 Chapman Road	Lot 31 on Plan DB18	Court House	13,268.60	1,435.40	5,046.30	5,046.30	24,796.60
	41 Chapman Road	Lot 41 on Plan DB19	Duplex	13,268.60	767.20	3,192.60	3,192.60	20,421.00
				26,537.20	2,202.60	8,238.90	8,238.90	45,217.60
Cape York District Health Services TCHHS	20a Carrington St	Lot 20 on Plan DB15	Residential	13,268.60	767.20	3,192.60	1,596.30	18,824.70
	20b Carrington St	Lot 20 on Plan DB15	Residential	13,268.60	383.60	1,596.30	1,596.30	16,844.80
	42 Chapman Road	Lot 42 on Plan DB 19	Residential	13,268.60	767.20	3,192.60	1,596.30	18,824.70
	Lot 20 Duplex Internal Donga	Lot 20 on Plan DB15	Residential	13,268.60	767.20	3,192.60	3,192.60	20,421.00
	20 Ogimburngik St	Lot 20 on Plan DB15	Residential	13,268.60	383.60	1,596.30	1,596.30	16,844.80
	10 Koltmomum St	Lot 10 on Plan DB8	Residential	13,268.60	383.60	1,596.30	1,596.30	16,844.80
	20 Chellikee St	Lot 20 on Plan DB15	Hospital	13,268.60	1,435.40	5,046.30	5,046.30	24,796.60
	23 Wulerr Street	Lot 23 on Plan SP 272075	Residential	13,268.60	383.60	1,596.30	1,596.30	16,844.80
				106,148.80	5,271.40	21,009.30	17,816.70	150,246.20
Community Enterprise Qld	37 Chapman Road	Lot 37 on Plan DB18	Retail store	13,268.60	1,435.40	5,046.30	5,046.30	24,796.60
	25 Thangedl St	Lot 25 on Plan DB18	Residential	13,268.60	383.60	1,596.30	1,596.30	16,844.80
	25 Thangedl St Donga	Lot 25 on Plan DB18	Residential	13,268.60	383.60	1,596.30	1,596.30	16,844.80
				39,805.80	2,202.60	8,238.90	8,238.90	58,486.20
Kowanyama River House	9 Chapman Road		Accommodation	13,268.60	1,435.40	5,046.30	5,046.30	24,796.60
				13,268.60	1,435.40	5,046.30	5,046.30	24,796.60
QAS	40 Chapman Road	Lot 19 on Plan DB16	Ambulance	13,268.60	1,435.40	5,046.30	5,046.30	24,796.60
				13,268.60	1,435.40	5,046.30	5,046.30	24,796.60

COUNCIL LEVIES (GST Free)				General Rates	Garbage	Water	Sewerage	Total
				Equivalent Charge				
Anglican Diocese of Nth Qld	236 Chapman Road		Church shop	13,268.60	1,435.40	5,046.30	5,046.30	24,796.60
	238 Chapman Road	Lot 8&9 on Plan DB10	Residential	Nil	383.60	1,596.30	1,596.30	3,576.20
				13,268.60	1,819.00	6,642.60	6,642.60	28,372.80
Department of Housing & Public Works	291 Kunjun St	Lot 291 SP272069	Residential/Office	13,268.60	767.20	3,192.60	1,596.30	18,824.70
	145 Kowanyama St	SP278087	Residential	13,268.60	383.60	1,596.30	1,596.30	16,844.80
	28 Chapman Rd	Lot 28 on Plan DB18	Residential	13,268.60	383.60	1,596.30	1,596.30	16,844.80
	32 Chapman Rd	Lot 32 on Plan DB18	Residential	13,268.60	383.60	1,596.30	1,596.30	16,844.80
	46 Chapman Rd	Lot 46 on Plan DB19	Duplex	13,268.60	767.20	3,192.60	3,192.60	20,421.00
	47 Chapman Rd	SP272058	Residential	13,268.60	767.20	3,192.60	3,192.60	20,421.00
	49 Chapman Rd	SP272058	Residential	13,268.60	383.60	1,596.30	1,596.30	16,844.80
	11 Koltmomum St	SP272075	Residential	13,268.60	1,534.40	3,192.60	3,192.60	21,188.20
	12 Koltmomum St	SP272075	Residential	13,268.60	383.60	1,596.30	1,596.30	16,844.80
	13 Koltmomum St	SP272075	Residential	13,268.60	1,534.40	3,192.60	3,192.60	21,188.20
	14 Koltmomum St	SP272075	Residential	13,268.60	767.20	3,192.60	3,192.60	20,421.00
	26a,b,c,d Thagedl St	Lot 99 SP272075	Residential	13,268.60	1,534.40	6,385.20	6,385.20	27,573.40
	24 Wulerr St	Lot 24 on Plan DB18	Residential	13,268.60	383.60	1,596.30	1,596.30	16,844.80
					172,491.80	9,973.60	35,118.60	33,522.30
Apunipima Cape York Health Council	Lot 203 Chellikee St	Lot 203 SP272071	Health Facility	13,268.60	1,435.40	5,046.30	5,046.30	24,796.60
				13,268.60	1,435.40	5,046.30	5,046.30	24,796.60
Telstra	52 Ogimburngk St	Lot 804 on SP272069	Tower	13,268.60	-	-	-	13,268.60
				13,268.60	-	-	-	13,268.60
Defence	518 Shelfo Rd	Lot 518 on SP272069	Shed	13,268.60	-	-	-	13,268.60
				13,268.60	-	-	-	13,268.60
Ergon Energy	519 Shelfo Rd	Lot 519 on SP272069	Power Station	13,268.60	-	-	-	13,268.60
				13,268.60	-	-	-	13,268.60
Kowanyama Sport and Rec Assoc	36 Gilbert White St	Lot 68 on SP272069	Canteen	13,268.60	383.60	1,596.30	1,596.30	16,844.80
				13,268.60	383.60	1,596.30	1,596.30	16,844.80
TOTAL COMMERCIAL CHARGES				490,938.20	29,797.00	109,268.70	104,479.80	734,483.70

4.3.2.g – Agenda Report

Title:	Utility Charges
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	30 June 2026

RESOLUTION

That pursuant to section 94 of the Local Government Act 2009 and section 99 of the Local Government Regulation 2012, Council resolves to:

a. Utility charges (in Lieu of Rent)

To make and levy Utility Charge in Lieu of rent for all residential properties that are not charged a rental payment from Council or the Department of Housing and Public Works as identified in "Fees and Charges Schedule 2026/27" and "Commercial Charges Schedule 2026/27"

b. Sewerage Utility Charge

To make and levy sewerage utility charge for supply of sewerage services and shall be levied on a per petrosal basis as identified in "Fees and Charges Schedule 2026/27" and "Commercial Charges Schedule 2026/27".

c. Garbage utility

To make and levy garbage utility charges for the supply of garbage collection services and shall be levied as identified in "Fees and Charges Schedule 2026/27" and "Commercial Charges Schedule 2026/27" and set out in "KASC Budget Book – 1 July 2026 to 30 June 2027".

d. Water Utility Charge

To make and levy utility charges for supplying water to premises within the listed areas on a two-tier tariff system comprising of:

- i. Service Supply Charge – to cover Council's fixed costs in supplying water to the township of Kowanyama;
- i. Water Usage Charge – for each kilolitre of water consumed, to cover Council's variable costs of operating, maintaining, and managing the water supply system; and

The water utility charges shall be levied as identified in "Fees and Charges Schedule 2026/27" and "Commercial Charges Schedule 2026/27".

4.3.2.h – Agenda Report

Title:	Interest on Charges
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	30 June 2026

RESOLUTION

Council resolves, in accordance with section 133 of the Local Government Regulation 2012, that compound interest will be charged at the prescribed rate of 8.00% per annum and will be applied on all overdue charges for the 2026/27 financial year.

BACKGROUND

Pursuant to section 133 of the Local Government Regulation 2012, interest will be charged at the prescribed rate of 8.00% per annum calculated at compound interest on daily rests, on all charges which remain unpaid after the expiration of the due date for payment.

The Local Government Regulation 2012, section 133, defines the prescribed rate and the formula for Local Governments to arrive at the maximum prescribed rate which can be adopted.

The maximum for the prescribed rate is the sum of:

- The bank bill yield rate for the day, rounded to 2 decimal places; and
- 8%

The bank bill yield rate, for a day, means the monthly average yield off 90-day bank accepted bills published by the Reserve Bank of Australia (RBA) for the month of March in the financial year immediately before the financial year in which the day occurs. The March 2026 three-month average is 4.19%, which added to the specified 8% provides a maximum of 12.19% for the prescribed rate for the 2026/27 financial year which is applicable to all overdue charges.

Council has the option of charging a lesser rate and has historically charged interest only at the prescribed amount (8%).

4.3.2.i – Agenda Report

Title:	Policy and Procedure
Author:	Governance Officer
Meeting Date:	30 June 2026

Resolution:

That Council adopts the:

- KASC-STAT-043 Data Breach Policy

Summary:

KASC-STAT-043 Data Breach Policy – New Policy

- This Data Breach Policy establishes Council’s statutory framework for managing data breaches involving personal information, ensuring compliance with the Information Privacy Act 2009 (Qld) and the Mandatory Notification of Data Breach (MNDB) scheme **commencing 1 July 2026**. It sets out clear obligations for all personnel and leadership to promptly identify, report, contain, assess, and, where required, notify data breaches—particularly those constituting Eligible Data Breaches likely to result in serious harm—while maintaining appropriate records and oversight.

Attachment: KASC-STAT-043 Data Breach Policy



Kowanyama Aboriginal Shire Council

Data Breach Policy



Policy Number:	KASC-STAT-043
Responsible Manager:	Chief Executive Officer
Legislation:	Information Privacy Act 2009 (Qld) Information Privacy and Other Legislation Amendment Act 2023 (Qld) Local Government Act 2009 (Qld) Local Government Regulation (Qld) Public Records Act 2023 (Qld) Human Rights Act 2019 (Qld) Cyber Security Act 2024 (Cth)
Approval Date:	30 June 2026

1. Purpose

- 1.1. This policy sets out how Council will prepare for, identify, contain, assess, notify and review data breaches, including Eligible Data Breaches, in accordance with the Information Privacy Act 2009 (Qld) (IP Act) and the Mandatory Notification of Data Breach (MNDB) scheme.
- 1.2. MNDB scheme applies to local government from 1 July 2026. From that date, Council must take prescribed actions in responding to a data breach, including:
 - a) immediately taking all reasonable steps to contain and mitigate the data breach;
 - b) if Council does not know whether the data breach is an Eligible Data Breach, assessing within thirty (30) days whether there are reasonable grounds to believe the data breach is an Eligible Data Breach;
 - c) notifying other affected agencies; and
 - d) if Council knows or assesses the data breach as an Eligible Data Breach, notifying the Office of the Information Commissioner (OIC) and the individuals whose personal information is the subject of the breach, unless an exemption to notification applies.
- 1.3. The MNDB scheme also requires Council to prepare and publish this Data Breach Policy on an accessible Council website (section 73 of the IP Act).
- 1.4. As this is a Statutory Policy, it operates as a combined policy and procedure.

2. Commencement

- 2.1. This policy commences on the Approval Date. It replaces any previous policy of the same intent.

3. Scope

- 3.1. This policy applies to all elected members, employees, contractors, volunteers, consultants and agents of Council.
- 3.2. It applies to all personal information and other information held by Council, whether in electronic or physical form.
- 3.3. It extends to third party service providers, including Contracted Service Providers, where they hold personal information on behalf of Council or where a data breach by the third party may affect personal information for which Council is responsible.

4. Terms and Definitions

In this policy:

Affected individual:	An individual to whom personal information the subject of an Eligible Data Breach relates, who is likely to suffer serious harm as a result of the data breach (section 47(1) of the IP Act).
Agency worker:	A person who carries out work in any capacity for Council, including employees, contractors, subcontractors, apprentices, trainees, students gaining work experience, and volunteers.
Australian Information Commissioner:	The Australian Information Commissioner appointed under the Australian Information Commissioner Act 2010 (Cth).
Commonwealth Privacy Act:	The Privacy Act 1988 (Cth).
Contracted Service Provider:	A service provider bound by a contractual arrangement with Council under which the provider is required to comply with the Queensland Privacy Principles in relation to personal information handled for Council.
Council:	Kownayama Aboriginal Shire Council
Data breach:	The unauthorised access to, or unauthorised disclosure of, information held by Council, or the loss of information held by Council where unauthorised access to, or unauthorised disclosure of, the information is likely to occur (Schedule 5 of the IP Act).
Data Breach Policy:	This policy.
Data Breach Response Plan:	A more detailed procedural document, which may be developed to complement this policy, setting out specific internal processes for managing and responding to a data breach.
Data Breach Response Team:	The team convened by the Chief Executive Officer or delegate to manage a data breach that is assessed as medium or high risk. Membership may include representatives from privacy, ICT, cybersecurity, communications, human resources and legal functions, with senior executive involvement for serious breaches.
Eligible Data Breach:	A data breach involving personal information held by Council where: <ol style="list-style-type: none"> a) there has been unauthorised access to, or unauthorised disclosure of, personal information and the access or disclosure is likely to result in serious harm to any of the individuals to whom the information relates; or

- b) there has been loss of personal information that is likely to result in unauthorised access or disclosure, and the loss is likely to result in serious harm to any of the individuals to whom the information relates (section 47 of the IP Act).

Held (or hold) in relation to personal information:	Personal information is held by Council if the personal information is contained in a document in the possession, or under the control, of Council.
Information Commissioner:	The Queensland Information Commissioner
IP Act:	The Information Privacy Act 2009 (Qld).
MNDB scheme:	The Mandatory Notification of Data Breach scheme established under Chapter 3A of the IP Act.
OIC:	The Office of the Information Commissioner (Queensland).
Personal information	Information or an opinion about an identified individual, or an individual who is reasonably identifiable from the information or opinion: <ul style="list-style-type: none"> a) whether the information or opinion is true or not; and b) whether the information or opinion is recorded in a material form or not (Schedule 5 of the IP Act).
Personnel:	All Councillors, employees, contractors, volunteers, consultants and agents of Council.
Public record:	Has the meaning given in the Public Records Act 2023 (Qld).
Register of Eligible Data Breaches:	The register maintained by Council recording all Eligible Data Breaches in accordance with section 55 of the IP Act.
Serious harm:	To an individual in relation to the unauthorised access or unauthorised disclosure of the individual's personal information, includes for example: <ul style="list-style-type: none"> a) serious physical, psychological, emotional or financial harm to the individual because of the access or disclosure; or b) serious harm to the individual's reputation because of the access or disclosure (section 47(3) of the IP Act).
Suspected Eligible Data Breach:	A data breach that Council reasonably suspects may be an Eligible Data Breach, but for which Council has not yet formed a reasonable belief (section 48(2)(b) of the IP Act).
TFN:	A tax file number, being a unique identifier issued by the Commissioner of Taxation to individuals and entities for tax administration purposes.

5. Roles and Responsibilities

All Personnel	<ul style="list-style-type: none"> • Read and understand this Data Breach Policy and any Data Breach Response Plan. • Comply with the IP Act, including protecting personal information held by Council from unauthorised access, disclosure or loss. • Immediately report any actual or suspected data breach to their supervisor, manager or the Responsible Manager. • Cooperate with the Responsible Manager and/or the Data Breach Response Team in responding to a data breach. • Comply with recordkeeping obligations.
Responsible Manager (Privacy Officer or equivalent)	<ul style="list-style-type: none"> • Assess the severity of a data breach involving personal information and the likelihood that a breach will result in serious harm. • Escalate medium and high-risk data breaches to the Chief Executive Officer. • Coordinate notification to the Information Commissioner, affected individuals and other parties where required, including publishing, monitoring and reviewing the currency of public notifications published to Council's website under section 53(1)(c). • Where a data breach is also a cyber security incident, immediately report to the ICT Manager (or equivalent) if not already reported, and coordinate to ensure both privacy and cybersecurity response requirements are met. • Maintain the Register of Eligible Data Breaches. • Oversee the post-breach review and remediation process. • Maintain and update this policy.
Manager	<ul style="list-style-type: none"> • Identify and escalate concerns within area of responsibility which may enliven the requirements of this policy. • Where a data breach is also a cyber security incident, immediately report to the Responsible Manager if not already reported.
Chief Executive Officer	<ul style="list-style-type: none"> • Has overall accountability for Council's compliance with the MNDB scheme. • Convene the Data Breach Response Team when required. • Approve notification to the Information Commissioner and affected individuals for Eligible Data Breaches. • Ensure sufficient resources are allocated to data breach preparedness and response. • Ensure this policy is published on Council's website. • Implement relevant cyber security management plans and related procedures where the data breach is also a cyber security incident.
Data Breach Response Team	<ul style="list-style-type: none"> • Manage a data breach that is assessed as medium or high risk, including where the breach is likely to cause serious harm to any affected individual or to Council's systems. • Oversee containment, assessment, notification and post-breach review for serious data breaches. • Membership is determined by the nature of the breach and may include representatives from privacy, ICT, cybersecurity, communications, human resources and legal functions. • Subject matter expert teams may be co-opted depending on the source and nature of the data breach.

6. Responding to

Council's response to a data breach follows six stages. The nature and extent of the response at each stage will be proportionate to the severity and scale of the data breach.

6.1. Stage 1: Preparation

Council will maintain the following preparedness measures to support an effective response to a data breach:

- a) This Data Breach Policy will be published on Council's website and made available to all Personnel.
- b) Council will maintain relevant technical and organisational controls for identifying and detecting data breaches, as set out in the ICT Information Security Awareness Policy. These controls will include measures designed to prevent data breaches caused by human error (such as delayed sending of emails and access controls on bulk data), recognising that human error is typically the most common cause of data breaches.
- c) Council will ensure Personnel receive security awareness training that includes how to identify and report a data breach, consistent with the ICT Security Awareness Administrative Policy.
- d) Council will maintain contact details for the OIC, the Australian Information Commissioner (where relevant), and any external cyber incident response or legal service providers that may need to be engaged.
- e) This policy will be tested and reviewed at least annually to ensure it remains current and effective. Testing may include tabletop exercises simulating data breach scenarios relevant to Council's operations.
- f) Council will ensure its contracts with Contracted Service Providers include requirements for prompt notification to Council of any data breach affecting personal information held on Council's behalf, together with defined roles and responsibilities for assessment, remediation, information flow and notification.
- g) This policy interacts with Council's broader systems, policies and procedures, including cyber incident response procedures, general incident and emergency management processes, communications strategies, and fraud and corruption prevention frameworks. Where a data breach also constitutes a cyber security incident, both this policy and any applicable cyber incident response procedures will be engaged concurrently.

6.2. Stage 2: Identification

A data breach may be identified through a range of internal and external sources, including Personnel reports, automated system alerts, reports from members of the public, notification from another agency, or notification from a Contracted Service Provider.

Not every data breach will be an Eligible Data Breach. A data breach can result from malicious external actions (such as a cyber-attack), internal human error (such as sending personal information to the wrong recipient, misplacing a physical file, or failing to redact personal information before publication), or a failure of systems or processes. Council should assume that human errors will be the most common cause of data breaches and should design systems and processes accordingly. An Eligible Data Breach always involves personal information and is likely to result in serious harm.

When a data breach is identified or suspected, Personnel must:

- a) Immediately report the breach to their supervisor or the Responsible Manager.
- b) Record the date and time the breach was identified, the nature of the information involved, how the breach occurred (if known), and the actions taken.

- c) Not attempt to investigate the breach independently.

The Responsible Manager will undertake an initial evaluation to determine the nature and scope of the breach, whether personal information is involved, and the appropriate risk level.

6.3. Activation of the Data Breach Team

- a) The Data Breach Response Team will be convened by the Chief Executive Officer (or delegate) where the initial evaluation indicates that a data breach is medium or high risk. Examples of circumstances that would typically warrant activation include:
 - i) A cyber-attack or ransomware incident affecting Council systems that store personal information.
 - ii) Unauthorised access to, or disclosure of, sensitive personal information such as health information, financial information, TFNs, or information relating to vulnerable persons (including children or domestic violence victim-survivors).
 - iii) A data breach affecting a large number of individuals.
 - iv) Loss or theft of an unencrypted device containing personal information.
 - v) A data breach that has attracted, or is likely to attract, public or media attention.
 - vi) A data breach that may also constitute a notifiable cyber security incident under the Cyber Security Act 2024 (Cth).
- b) For lower-risk breaches (for example, a misdirected email to a single known recipient who has confirmed deletion), the Responsible Manager may manage the response without convening the Data Breach Response Team.

6.4. Stage 3: Containment mitigation

Upon becoming aware of a data breach, Council must immediately take all reasonable steps to contain the breach and mitigate any resulting harm. The specific containment and mitigation measures will depend on the nature and severity of the breach, but may include:

- a) Disabling or isolating compromised accounts, systems or devices.
- b) Changing access credentials, including passwords and access codes.
- c) Recovering personal information where possible, including contacting any person who may have received information in error.
- d) Stopping the activity that led to the breach, or shutting down the affected system.
- e) Engaging internal ICT and cybersecurity resources, or external incident response providers where required.
- f) Preserving evidence for investigation purposes.

6.5. Risk assessment

The Responsible Manager (or the Data Breach Response Team, if convened) must conduct a risk assessment to inform containment and mitigation strategies and to determine whether the breach may be an Eligible Data Breach.

The following framework must guide the risk assessment:

Factor	Guidance
Nature and sensitivity of information	<ul style="list-style-type: none"> If the data breach involved sensitive information (for example, health data, financial data, TFNs, identity documents, or information about vulnerable individuals), the risk of harm to affected individuals is higher. <p>Consider whether the information was already publicly accessible. Information that is not publicly available poses a greater risk when breached.</p> <p>Linked personal information (for example, health data combined with identity information) poses a greater risk than isolated personal information, as it can enable identity theft or other serious crimes.</p>
Amount of information and number of affected individuals	Consider the total volume of information affected and the total number of individuals whose personal information has been affected. The more data and individuals affected, the higher the risk.
Ease of identifying individuals	Consider how easy it is for a person with access to the information to identify an individual, whether directly or by combining the information with other available data. Information that directly identifies individuals poses a higher risk.
Seriousness of the harm	Consider the potential harm to individuals, including physical harm, psychological stress, humiliation, reputational damage, financial loss, and identity fraud.
	If the breach concerns personal information of vulnerable individuals (for example, children, elderly persons, or domestic violence victim-survivors), a higher risk of harm may be attributed.
Existing mitigating measures	Consider whether any existing security measures (for example, encryption, access controls, or remote wipe capabilities) were in place at the time of the breach and how effectively they protect the affected individuals.
	Consider whether containment actions have reduced the risk (for example, the unauthorised recipient has confirmed deletion of the information).

6.6. Risk tiering

Based on the risk assessment, each data breach must be classified as low, medium or high risk.

The risk level determines the response approach:

Risk Level	Indicators	Response Approach
Low	<ul style="list-style-type: none"> Small scale / minor breach Non-sensitive information Single known recipient who confirms deletion No personal information involved, or personal information unlikely to result in harm 	<ul style="list-style-type: none"> Managed by Responsible Manager Containment and mitigation Record in breach register Post-breach review MNDB notification not required
Medium	<ul style="list-style-type: none"> Personal information involved More than one individual affected Possible but uncertain risk of serious harm Suspected Eligible Data Breach 	<ul style="list-style-type: none"> Data Breach Response Team convened Formal 30-day assessment under s.48(2)(b) Containment, mitigation and evidence preservation Determine whether notification required Escalation to CEO
High	<ul style="list-style-type: none"> Sensitive or linked personal information Large number of individuals affected 	<ul style="list-style-type: none"> Data Breach Response Team convened immediately Senior executive involvement Immediate containment Expedited assessment and notification

	<ul style="list-style-type: none"> • Likely serious harm • Eligible Data Breach confirmed or highly likely • Cyber-attack, ransomware, or systemic compromise 	<ul style="list-style-type: none"> • External expertise engaged as required • Communications strategy activated
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6.7. Stage 4: Assessment

Where Council has reasonable grounds to suspect that a data breach may be an Eligible Data Breach but does not have sufficient information to form a reasonable belief, Council must carry out an assessment within thirty (30) days to determine whether there are reasonable grounds to believe the data breach is an Eligible Data Breach (section 48(2)(b) of the IP Act).

If Council is satisfied it will be unable to complete the assessment within 30 days, the assessment period may be extended in accordance with section 49 of the IP Act.

In carrying out the assessment, Council must consider the following factors prescribed under section 47(2) of the IP Act:

- a) The kind of personal information that has been accessed, disclosed or lost.
- b) The sensitivity of the personal information.
- c) Whether the personal information is protected by one or more security measures.
- d) If the personal information is protected by security measures, the likelihood that any of those measures could be overcome.
- e) The persons, or the kinds of persons, who have obtained, or who could obtain, the personal information.
- f) The nature of the harm likely to result from the data breach.
- g) Any other relevant matter.

Other relevant matters may include but are not limited to:

- a) The nature and cause of the breach (including whether a counterparty or third party caused the breach).
- b) Whether the breach has affected another agency.
- c) Any vulnerabilities of affected individuals, for example where children, elderly persons, or domestic violence victim-survivors are involved.
- d) The effectiveness of the steps taken to contain and mitigate the breach.
- e) Whether the personal information was collected by Council or by another entity.
- f) Whether a reasonable person would conclude the breach is likely to result in serious harm.

The assessment must be documented, including the information considered, the conclusion reached, and the reasons for the conclusion. Council may engage external experts to assist with the assessment of a complex data breach.

Where the assessment determines the data breach is an Eligible Data Breach, Council must proceed to the notification stage.

6.8. Stage 5: Notification

6.8.1. Notification to the Information Commissioner

- a) Unless an exemption under the IP Act applies, Council must notify the Information Commissioner as soon as practicable after forming the belief that a data breach is an Eligible Data Breach.
- b) Notification must be made in writing and must include a statement prepared under section 51 of the IP Act.
- c) Council may seek advice from the OIC about a data breach at any time, but formal notification of an Eligible Data Breach must be made in writing.

6.8.2. Notification to affected individuals

- a) Unless an exemption applies, Council must, as soon as practicable after forming a reasonable belief that a data breach is an Eligible Data Breach, take reasonable steps to notify affected individuals in accordance with section 53 of the IP Act. Council must use the following approach:
 - I. Option 1: If it is reasonably practicable to notify each individual whose personal information was accessed, disclosed or lost, Council must take reasonable steps to notify each individual directly (by telephone, letter, email or in person).
 - II. Option 2: If Option 1 does not apply, Council must take reasonable steps to notify each affected individual (that is, each individual who is likely to suffer serious harm) of the required information, if reasonably practicable.
 - III. Option 3: If Council cannot directly notify individuals under Option 1 or Option 2, Council must publish the required information on its website for a period of at least twelve (12) months (section 53(1)(c) of the IP Act) and advise the Information Commissioner how to access the notice. The Information Commissioner is required to publish the notice on the Commissioner's website for at least 12 months.
- b) Council must ensure it has sufficient information about the breach before issuing notifications. Premature notifications are not recommended and may cause unnecessary harm, panic and concern

6.8.3. Content of notification to individuals

- a) To the extent reasonably practicable, notification to individuals must include the information set out in section 53(2) of the IP Act:
 - I. The date the breach occurred.
 - II. A description of the breach.
 - III. How the breach occurred.
 - IV. The personal information included in the breach.
 - V. The period of time the personal information was disclosed for.
 - VI. Actions taken or planned to secure the information or control and mitigate harm.
 - VII. Recommendations about steps the individual should take in response.
 - VIII. Information about complaints and reviews of agency conduct.
 - IX. The name of the agencies subject to the breach.
 - X. Contact details for Council or the nominated contact person.
- b) Council is not required to include information in its notice if doing so would prejudice its functions.

6.8.4. Notification to other agencies

- a) Where a data breach affects another agency, Council must notify that agency and coordinate the response, including notification to affected individuals, in accordance with sections 50 and 54 of the IP Act.
- b) Council will maintain documented key contacts and defined roles and responsibilities for managing multi-agency breaches, including responsibilities for assessment, remediation, information flow and notification to individuals and the Information Commissioner.
- c) Where a disclosing agency makes an inquiry under section 54 of the IP Act about how Council has managed a breach affecting information disclosed by that agency, Council must respond to the inquiry.

6.9. Voluntary notification

Even where notification is not mandatory under the IP Act (for example, where the breach does not meet the threshold for an Eligible Data Breach), Council may elect to voluntarily notify affected individuals where it considers notification is appropriate in the circumstances. This may be appropriate where the public would be unlikely to accept a technical argument as to why Council was not required to notify.

6.10. Exemptions from notification

Council will determine whether any exemption to the notification requirements applies under the IP Act before deciding not to notify. Where an exemption is relied upon, the reason must be documented.

6.11. Communications strategy

- a) For medium and high risk data breaches, the Responsible Manager (or the Data Breach Response Team) must develop a communications strategy that addresses:
 - I. Internal communications to relevant Personnel, senior management and the elected Council, as appropriate to the severity of the breach.
 - II. External communications with affected individuals beyond the statutory notification, including establishing a dedicated point of contact or helpline for inquiries.
 - III. Media management, including preparation of holding statements, designation of a spokesperson, and protocols for responding to media inquiries.
 - IV. Communications with external stakeholders, Contracted Service Providers, insurers and other third parties who may be affected by or involved in responding to the breach.
 - V. Coordination of communications with any other affected agency.
- b) The communications strategy must be proportionate to the nature and scale of the breach. For lower-risk breaches, a formal communications strategy may not be required.

6.12. Stage 6: Post-breach review and remediation

After a data breach has been managed, Council must undertake a post-breach review and remediation process. The nature and depth of the review will be proportionate to the severity of the breach.

The review must:

- a) Analyse all aspects of the data breach, including its cause (with particular attention to whether human error contributed), the effectiveness of the response, and the adequacy of containment and mitigation measures.
- b) Identify key learnings and any changes required to prevent recurrence or reduce the risk of similar breaches.

- c) Consider whether updates are needed to this policy, any Data Breach Response Plan, related policies, procedures, systems, or technical controls.
- d) Consider whether additional training or awareness activities are required for Personnel.
- e) Assess the effectiveness of the Data Breach Policy itself and whether the response processes operated as intended.

Responsibility for the post-breach review will depend on the nature and scale of the breach. Where a Data Breach Response Team has been convened, the team will conduct the review. For lower-risk breaches, the Responsible Manager will conduct the review.

The results of the post-breach review must be documented and reported to the Chief Executive Officer. Responsibility for actioning the learnings and monitoring the implementation of remediation activities must be clearly allocated.

7. Register of eligible data breaches

Council must maintain a Register of Eligible Data Breaches in accordance with section 55 of the IP Act.

The Register must record, for each Eligible Data Breach: the date the breach occurred; the date the breach was identified; a description of the breach; the personal information involved; the number of affected individuals (if known); the actions taken to contain and mitigate the breach; the assessment outcome; the notifications given (including dates and methods); and the outcome of any post-breach review.

The Register must be made available for inspection by the Information Commissioner upon request.

8. Record keeping

All records relating to a data breach response, including reports, assessments, decisions, notifications, minutes of meetings and the Register of Eligible Data Breaches, must be managed in accordance with the Public Records Act 2023 (Qld).

A single repository of information must be maintained to document each data breach and the response, including all key decision-making records. This will ensure consistency with Council's recordkeeping obligations and support any subsequent review or audit.

9. Training and awareness

All Personnel must receive training on this policy as part of induction, and at least annually thereafter, consistent with the ICT Security Awareness Policy.

Training must include what constitutes a data breach and an Eligible Data Breach; common causes of data breaches including human error; how to recognise and report a data breach; the distinction between a data breach and an Eligible Data Breach; Personnel's obligations under this policy; and Council's notification obligations under the MNDB scheme.

10. Related legislation and policies

This policy should be read in conjunction with:

- Information Privacy Act 2009 (Qld), in particular Chapter 3A (Mandatory Notification of Data Breach scheme).
- Information Privacy and Other Legislation Amendment Act 2023 (Qld).
- Public Records Act 2023 (Qld).
- Human Rights Act 2019 (Qld).
- Cyber Security Act 2024 (Cth).
- Privacy Act 1988 (Cth), where Council handles personal information subject to Commonwealth privacy obligations.
- ICT User Access Management Policy
- ICT Security Awareness Policy
- ICT Incident Response Policy
- Officer Code of Conduct.
- Fraud Policy
- Fraud and Corruption Control Plan

11. Publication and access

This policy must be published on Council's website in accordance with section 73 of the IP Act. The published version must be kept current and updated whenever a material amendment is made.

12. Policy Review

The policy is to be reviewed in accordance with the Policy Framework.

Kowanyama Aboriginal Shire Council reserves the right to vary, replace, or terminate this policy from time to time.

13. Approval

This policy was duly authorised by the Kowanyama Aboriginal Shire Council on 30 June 2026 as Kowanyama Aboriginal Shire Council's Data Breach Policy and shall hereby supersede any previous policies of the same intent.

4.3.2.j – Agenda Report

Title:	Councillor Remuneration
Author:	Chief Executive Officer
Meeting Date:	30 June 2026

Resolution

That Council:

- a) notes the amendments to section 247 of the *Local Government Regulation 2012 (Qld)* and the advice received from the Department of Local Government, Water and Volunteers in June 2026;
- b) resolves that, effective 1 July 2026, councillor remuneration will comprise only the annual remuneration amounts determined by the Queensland Local Government Remuneration Commission for the relevant category of council and office held, with no separate meeting attendance fees or deductions for non-attendance;
- c) resolves to discontinue any previous Council resolutions, policies or administrative arrangements to the extent they provide for meeting attendance fees or deductions from councillor remuneration based on attendance at meetings;
- d) resolves to adopt the necessary amendments to Council's related policies, procedures and administrative arrangements to give effect to this resolution; and
- e) resolves to authorise the Chief Executive Officer to undertake all administrative actions necessary to implement this resolution.

Executive Summary

The purpose of this report is to ensure Council's councillor remuneration arrangements comply with recent amendments to the *Local Government Regulation 2012 (Qld)*.

Historically, some Category A1, A2 and A3 councils have operated a "hybrid" remuneration model comprising a fixed annual remuneration component together with meeting attendance fees, or provisions allowing remuneration to be reduced due to non-attendance at council meetings. Following amendments introduced by the *Local Government (Empowering Councils) and Other Legislation Amendment Act 2026 (Qld)*, this approach is no longer permitted. The amendments remove the legislative provision that previously allowed councillor remuneration to be reduced due to absence from council meetings. Consequently, councils may no longer maintain remuneration frameworks that incorporate meeting-based payments or deductions. Councils must instead remunerate elected members through the annual remuneration determined by the Queensland Local Government Remuneration Commission for the relevant category of council and office held.

Council is currently classified as an A1 category local government under the Queensland Local Government Remuneration Commission categorisation framework and is therefore directly affected by these legislative amendments and departmental advice.

To ensure legislative compliance, Council is requested to discontinue its existing meeting-based remuneration arrangements and adopt a remuneration framework based solely on the annual remuneration determined by the Queensland Local Government Remuneration Commission.

The proposed resolution will align Council's remuneration practices with current legislative requirements and departmental advice while maintaining transparency and consistency in councillor remuneration.

Background

The Queensland Local Government Remuneration Commission is responsible for determining the remuneration payable to mayors, deputy mayors and councillors across Queensland local governments.

On 12 December 2025, the Queensland Local Government Remuneration Commission advised mayors and councillors of Category A1, A2 and A3 councils of its intention to discontinue the meeting-based remuneration requirement for councils within these categories.

Subsequently, the *Local Government (Empowering Councils) and Other Legislation Amendment Act 2026 (Qld)* amended section 247 of the *Local Government Regulation 2012 (Qld)*. The amendments received Royal Assent on 11 March 2026 and removed the provision allowing councillor remuneration to be reduced due to absence from council meetings.

Following these legislative amendments, the Department of Local Government, Water and Volunteers advised councils that *"the 'hybrid' model, combining meeting fees and fixed remuneration is no longer permitted for councils in these categories"* and councils *"must therefore adopt a revised remuneration framework that is consistent with the current legislative requirements"*.

The Department further recommended that affected councils progress the necessary amendments as soon as practicable to ensure compliance with the amended legislation.

Council currently operates under a remuneration framework that includes meeting-based remuneration arrangements. To ensure compliance with the amended legislative requirements and departmental advice, Council is required to formally discontinue these arrangements and adopt a remuneration framework based solely on the annual remuneration determined by the Queensland Local Government Remuneration Commission.

No change is proposed to the overall annual remuneration levels determined by the Commission. The proposed amendment only changes the mechanism by which remuneration is administered to ensure compliance with current legislative requirements.

Officer Comment

The recommendation is supported.

Consultation

The Department of Local Government, Water and Volunteers has advised Council that the hybrid model of councillor remuneration comprising fixed remuneration and meeting attendance fees is no longer permitted for A1, A2 and A3 category councils and has recommended affected councils implement the necessary amendments as soon as practicable to ensure legislative compliance.

Policy Implications

Impacted policies will be reviewed and amended under CEO delegation to reflect these changes.

Legislative/ Legal Considerations

- *Local Government Act 2009 (Qld)*
- *Local Government Regulation 2012 (Qld)*
- *Local Government (Empowering Councils) and Other Legislation Amendment Act 2026 (Qld)*
- Queensland Local Government Remuneration Commission Annual Determination

Risk Management

Failure to adopt these changes may result in Council maintaining a councillor remuneration framework that is inconsistent with section 247 of the *Local Government Regulation 2012* and the advice issued by the Department of Local Government, Water and Volunteers. This may expose Council to governance, compliance and audit risks.

Financial and Resourcing Implications

No additional budget allocation is required. The proposed changes relate solely to the method by which councillor remuneration is administered and are not expected to increase Council's overall remuneration expenditure.

Recommendation

That Council:

- a) notes the amendments to section 247 of the *Local Government Regulation 2012* (Qld) and the advice received from the Department of Local Government, Water and Volunteers in June 2026;
- b) resolves that, effective 1 July 2026, councillor remuneration will comprise only the annual remuneration amounts determined by the Queensland Local Government Remuneration Commission for the relevant category of council and office held, with no separate meeting attendance fees or deductions for non-attendance;
- c) resolves to discontinue any previous Council resolutions, policies or administrative arrangements to the extent they provide for meeting attendance fees or deductions from councillor remuneration based on attendance at meetings;
- d) resolves to adopt the necessary amendments to Council's related policies, procedures and administrative arrangements to give effect to this resolution; and
- e) resolves to authorise the Chief Executive Officer to undertake all administrative actions necessary to implement this resolution.

Attachment:

- Letter from DLGWV (June 2026 – undated)

Attachment: Letter from DLGWV (June 2026 - undated)



Our ref: DEPBN26/50

Mr Alan Neilan
Chief Executive Officer
Kowanyama Shire Council

Email: alan.neilan@kowanyama.qld.gov.au

Dear Mr Neilan

RE: Change to the meeting-based remuneration requirement for councillors

On 12 December 2025, mayors and councillors of A1, A2 and A3 category councils received correspondence from the Queensland Local Government Remuneration Commission advising of its decision to discontinue the meeting-based remuneration requirement for these categories, effective from 1 July 2026.

I am writing to advise that this change has now been brought forward following amendments to section 247 of the Local Government Regulation 2012 made by the *Local Government (Empowering Councils) and Other Legislation Amendment Act 2026* which received Royal Assent on 11 March 2026. These amendments remove the provision allowing remuneration to be reduced due to absence from council meetings.

As a result, the 'hybrid' model, combining meeting fees and fixed remuneration is no longer permitted for councils in these categories. Councils must therefore adopt a revised remuneration framework that is consistent with the current legislative requirements.

If your council currently operates under a hybrid remuneration model, it is recommended that the necessary amendments be progressed as soon as practicable, in consultation with your finance department, to ensure full compliance with the updated legislation.

If you require further information please contact Kristy Nau, Regional Director, Northern Region on 0476 852 282 or kristy.nau@dlgww.qld.gov.au.

Yours sincerely



Joshua Hannan
Deputy Director-General

4.4.1 – Information Report

Title:	EMRIES Monthly Update
Author:	Executive Manager, Roads, Infrastructure and Essential Services
Meeting Date:	30 June 2026

Executive Summary

To provide Council with an update of activities undertaken by the Roads, Infrastructure and Essential Services Department within Council for the month of May 2026.

Building services (Qbuild Maintenance Program)

QBuild has 190 work orders currently in progress, 37 work orders awaiting approval, 20 completed work orders, and 2 unscheduled work orders. A total of 1,322 work orders has been invoiced to date.

The current aged work order profile consists of 151 jobs aged between 0–60 days, 14 jobs aged between 61–120 days, and 54 jobs aged greater than 121 days. The number of work orders currently in progress has increased since the previous reporting period.

Council is currently seeking further clarification from QBuild regarding the increase and will continue to work closely with QBuild to monitor outstanding maintenance requests, prioritise works, and reduce the backlog of maintenance items.

Parks and gardens

Ongoing vegetation management, collecting up rubbish and debris around public areas etc. Works in open spaces, mowing and slashing and weed spraying. The team are active in public spaces and Council facilities. The team have been trying to keep on top of mowing and open space maintenance.

Council do acknowledge Mayor's concerns regarding the current presentation and cleanliness of parts of the town. The extended wet season has created significant challenges in keeping on top of vegetation growth, debris and open space maintenance.

Moving forward, the department will be placing additional focus on town presentation, prioritising key public areas, improving scheduling of cleanup activities and continuing to utilise local contractor support where required to help lift overall presentation standards across the community.

Airport

RPT Flight Movements

23 Skytrans Flights – 4 late departures, 1 breakdown.

42 Hinterland Flights – no late departures nor cancelled flight.

Charter

27 Flights; 4 after hours/weekend call out.

RFDS

22 Flights; 7 after hours/weekend callouts.

Fuel

13,777L dispensed during May 26. Average approx. 3111L per week.
47316L available as at COB 31/05/2026

Fuel restrictions are currently in place of May to ensure volume security in preparation of a longer wet season. There will be no impact to RPT or food charter deliveries.

Current NOTAMs in place for increased bird hazards.

NOTAM #	Description	Raised by	date	Outcome
C16/26	Jet A1 not available exc RPT and RFDS (500L Max)	YKOW	03/04/26	Cancelled 26/5/26
C30/25	INCREASED BIRD HAZARD	YKOW Reissued by NAIPS	31/07/25	Current/renewed to 30/07/26

Essential services

Routine and network maintenance works continuing including;

- Sewer Pump station and Lagoon maintenance
- Water plant testing and analysis
- Regulatory reporting completed
- Multiple water leaks repaired across town

Pool and Splash Park continue to operate within compliance guidelines.

Road Infrastructure

Road infrastructure activities continue to progress across the Shire, with emergency works on the Kowanyama–Dunbar Road corridor nearing completion and flood damage assessments substantially completed across the unsealed road network. Damage capture information has been used to support Queensland Reconstruction Authority (QRA) funding submissions and the development of future reconstruction programs.

Procurement activities are progressing for both sealed and unsealed road reconstruction packages, together with a township pothole repair program aimed at improving road safety and addressing pavement deterioration resulting from recent wet season impacts. Flood studies and road safety assessments are also nearing completion and will assist Council in identifying future infrastructure priorities, resilience measures and funding opportunities. The overall road infrastructure program remains on track for delivery during the 2026 dry season.

The Road Infrastructure Program remains on track across all major funding streams. Design for the \$4.94 million Concrete and Stormwater Structures Program has been completed, with procurement underway for reconstruction works across 12 flood-damaged sites. Construction is expected to be completed by December 2026.

The Aerodrome Rehabilitation and Upgrades Project is approximately 55% complete. Runway, apron and taxiway rehabilitation works have been completed, with planning and design progressing for fuel infrastructure, stormwater improvements, flood immunity measures and access upgrades.

The Roads to Recovery (R2R), ATSI-TIDS and Queensland Resilience and Risk Reduction Fund programs continue to progress and remain on track. Future project priorities will be informed by the outcomes of the current flood studies and Local Resilience Action Plan, with approved funding available to support future road, drainage and resilience infrastructure projects.

Subdivision Housing Program Update

A design review meeting was held with the Department of Housing and project consultants to discuss the proposed housing typologies and delivery strategy for the subdivision project. Draft schematic designs for the proposed 4-bedroom high set and low set dwellings have been completed and issued to the Department for preliminary review prior to progressing through the development approval and detailed design stages.

During review, concerns were raised regarding the cost implications of the proposed high-set dwellings. Preliminary assessments indicate that the high-set designs may exceed the current funding allocation, largely due to increased construction costs associated with elevated structures and ground floor courtyard open space areas.

The Department advised that additional funding cannot be guaranteed and would require a formal variation request supported by detailed cost estimates and business justification. Should tender prices exceed available funding, a potential option exists to reduce the number of dwellings delivered under the current funding schedule.

Council should note that the project team is currently assessing whether the low-set dwelling option may provide a more-cost effective outcome and enable delivery of a greater number of houses with the budget allocation.

Accommodation Camp Relocation and Subdivision Layout

Further discussions have occurred regarding the proposed relocation of the accommodation camp and its relationship to Stage 1 Subdivision layout. As part of these discussions, an alternative access arrangement from Chapman Road is being investigated, which may require amendments to the approved subdivision concept.

The proposed access road from Chapman Road is likely to result in the loss of one residential lot within the subdivision layout. This option is currently being assessed against the previously proposed accommodation camp relocation to determine the most practical and cost-effective outcome for the project.

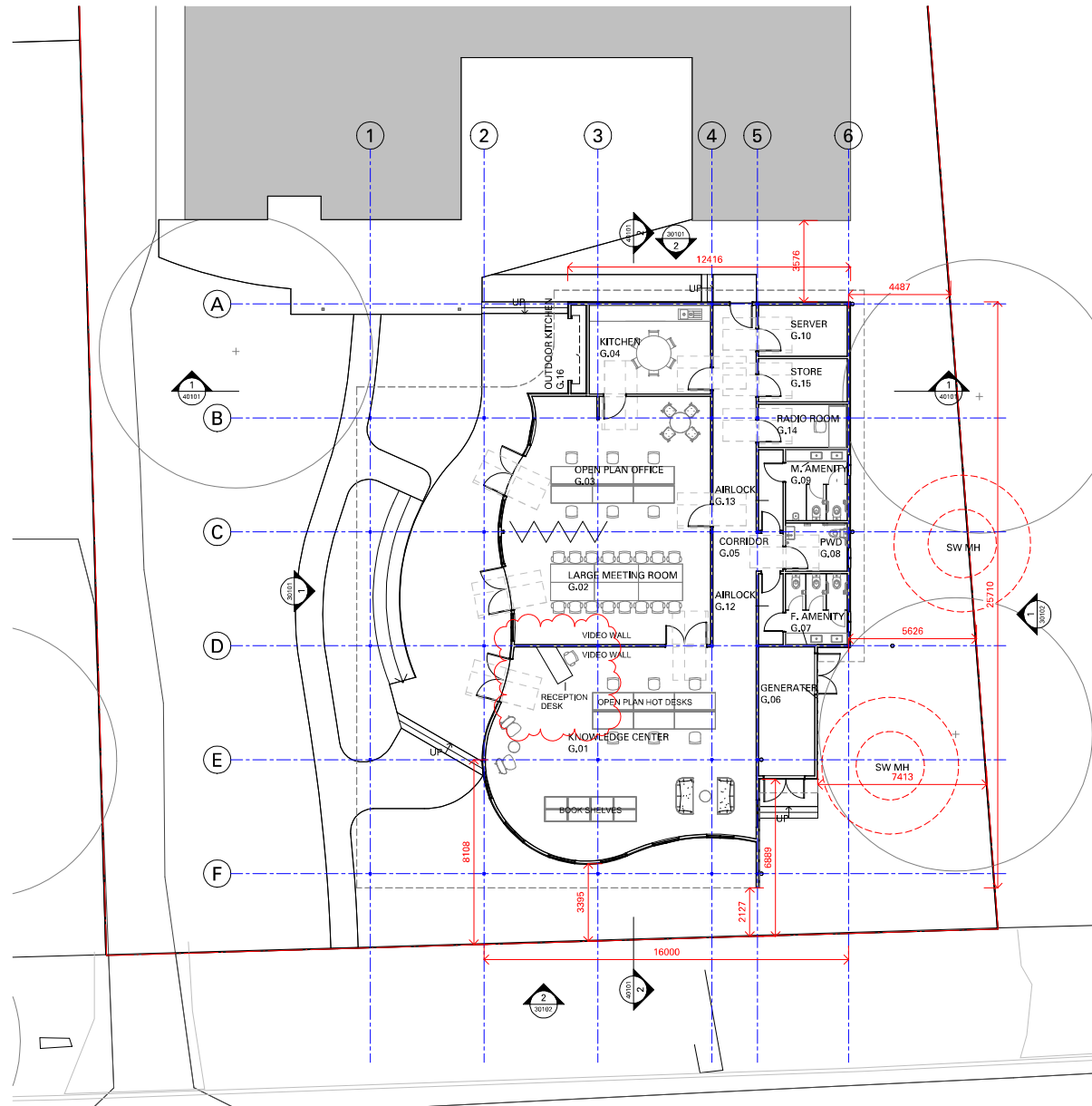
A detailed assessment and recommendation will be presented to Council once the technical review has been completed and the impacts on housing yield, infrastructure requirements and project delivery have been fully understood.

Community Hub

The Community Hub project continues to progress, with the updated concept design and precinct layout now received for Council review. The revised plans incorporate feedback provided during previous design coordination meetings and continue to support the project's intended functions, including community meeting spaces, disaster coordination capabilities, digital knowledge services, communications infrastructure, and flexible multi-purpose areas.

Council officers to review the updated design to ensure it aligns with operational requirements and community needs before the project proceeds to the next stage of planning and approvals.

Plans are attached for Council's consideration.



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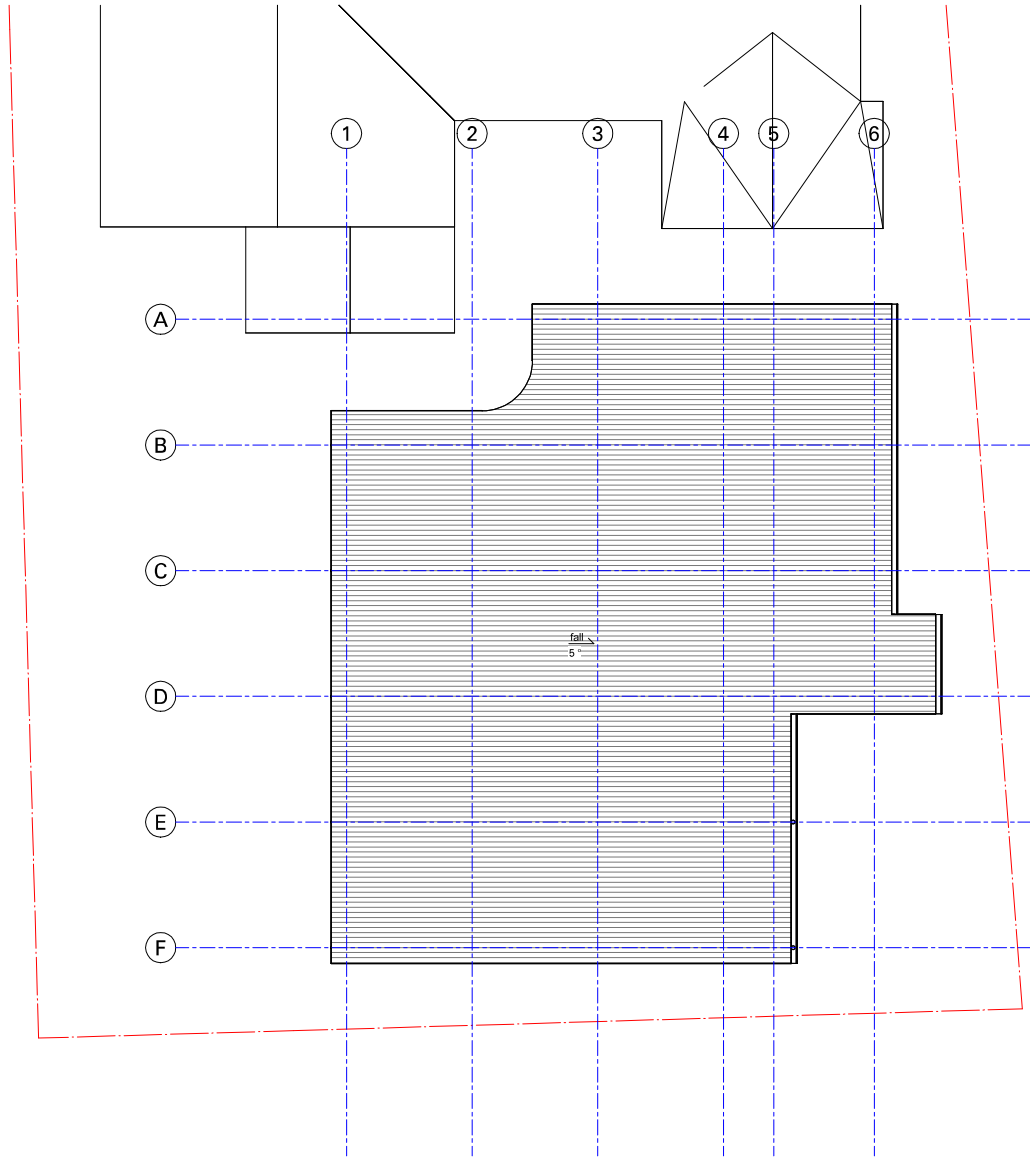
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GROUND FLOOR**

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ROOF PLAN

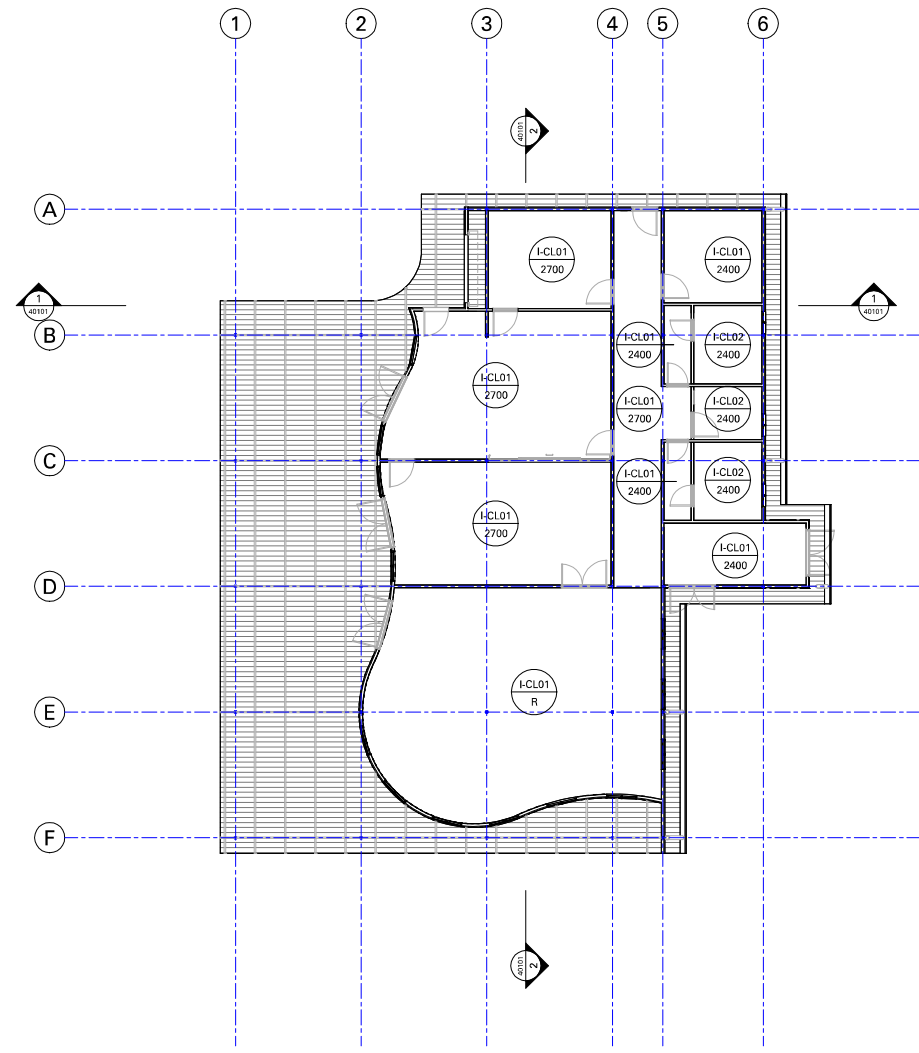
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CEILING TYPE SCHEDULE	
CODE	DESCRIPTION
I-CL01	Flush set water resistant plasterboard ceiling, Refer to finishes schedule
I-CL02	Flush set water resistant plasterboard ceiling, Refer to finishes schedule



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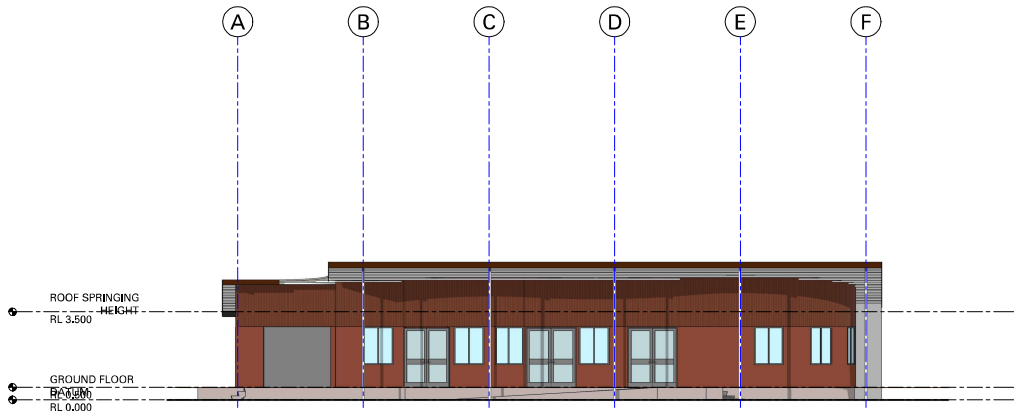
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PROJECT No.
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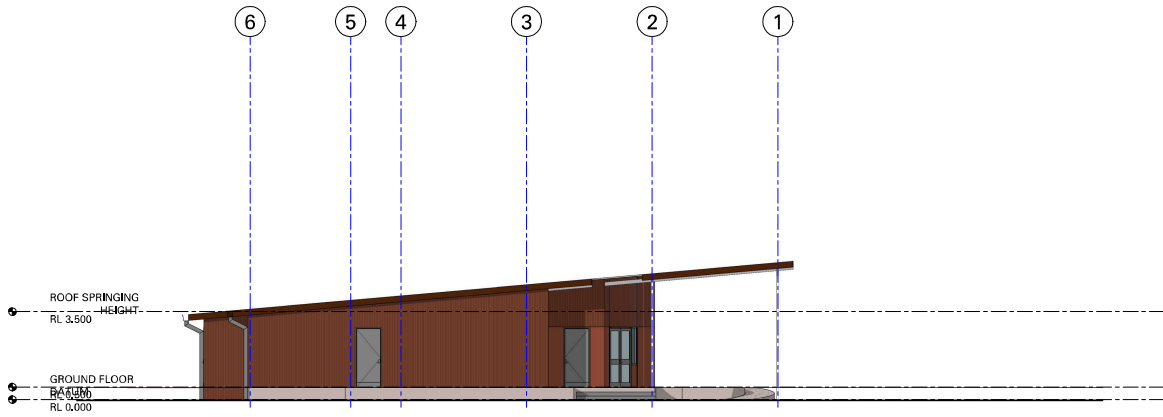
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1 NORTH ELEVATION
23001 SCALE 1 : 100@ A1



2 EAST ELEVATION
23001 SCALE 1 : 100@ A1



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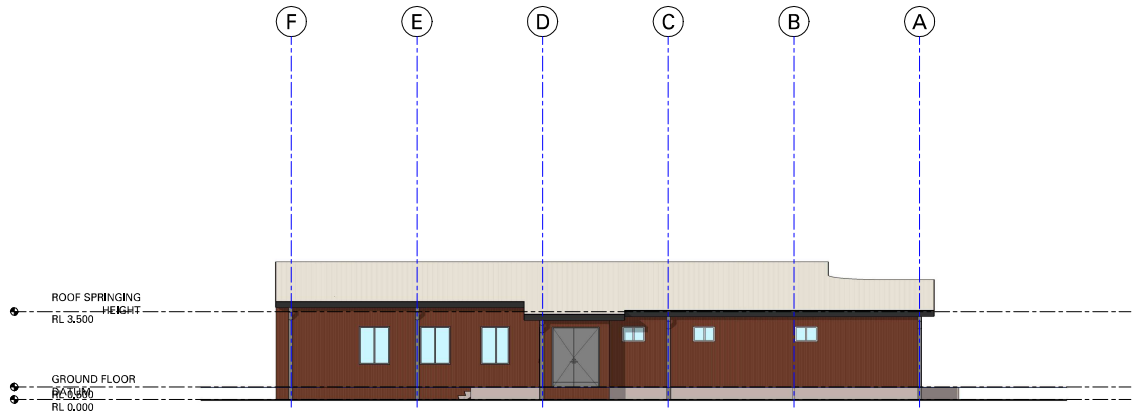
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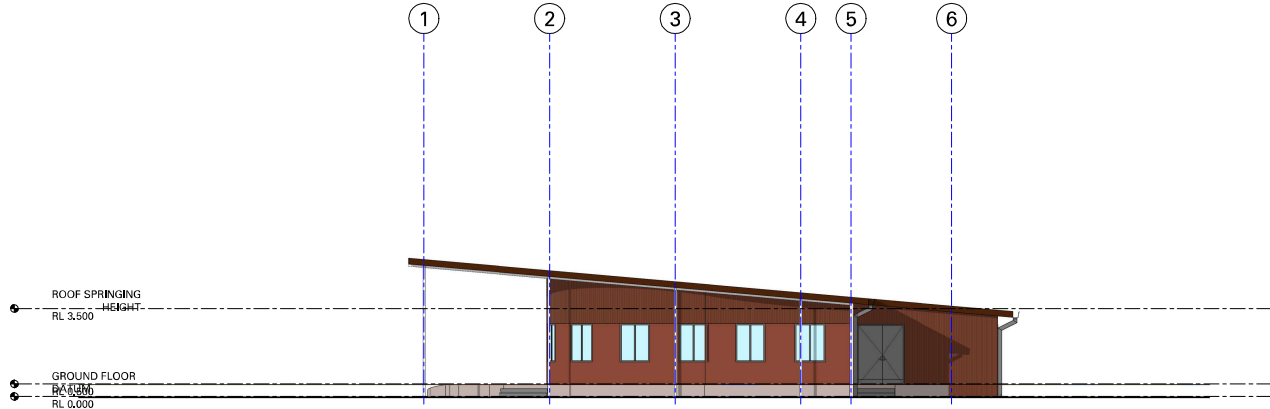


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1 SOUTH ELEVATION
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2 WEST ELEVATION
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NO.	DESCRIPTION	DATE	BY	TO
1	ISSUE FOR BASIC REVIEW	01.05.2025	DM	DM
2	REVISED FOR REVIEW	02.05.2025	DM	DM
3	ISSUE FOR REVIEW	02.05.2025	DM	DM
4	REVISION		DM	DM

PERMIT/SEAL

PRELIMINARY

For information only, this drawings is not to be used for certification, tendering or construction.
Information may be used for preliminary costing at the clients risk. Suitable contingency should be allowed for all preliminary costings.

NOTES

THIS DRAWINGS IS INTENDED TO BE PRINTED IN COLOUR.

Author: DM
Designer: DM
Appr: DM
Date: 01.05.2025

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CLIENT/PROJECT

KOWANYAMA HUB

LOT 30 CHAPMAN ROAD
KOWANYAMA QUEENSLAND 4892

TITLE

3D VIEWS - SHEET 1

PROJECT No. B026-003

SCALE

DRAWING No. **90001**

REVISION **B**

LGGSP – Staff Housing Scheme Grant

Allocated Projects:

Refurbishment to Council Staff Allocated Residences:

- 21A Tulathulum Street – Works at 95% completion
- 21B Tulathulum Street – COMPLETED
- 21C Tulathulum Street – COMPLETED
- 45A, B, C Chapman Road –Construction began, currently at 45% completion
- 523A Chapman Road – Handrail installed and completed

Note: \$33,702.00 of remaining budget is reserved for variation, nil variation spent to date.

W4Q Staff Housing Scheme Grant (Work 4 Queensland)

Allocated Projects:

Refurbishment to Council Staff Allocated Residences:

- 26A Tulathulum Street – COMPLETED
- 11A Wulerr Street – COMPLETED
- 22B Koltmomun Street –Currently on hold due to limited housing availability
- 50 Chapman Road –Currently on hold due to limited housing availability

Note: \$42,692.52 of remaining budget is reserved for variation, nil variation spent to date.

Water Treatment System Upgrades

The Kowanyama Water Treatment System Upgrade Project continues to progress, with detailed design now reaching 100% completion and scheduled for finalisation by the end of June 2026. The project, funded through the Queensland Government's Closing the Gap program, includes upgrades to the water treatment plant, raw water bore infrastructure, and construction of a new treated water reservoir to improve water quality, system reliability, and long-term water security for the community.

During the reporting period, Council continued to work closely with the Department of Local Government, Water and Volunteers, Arup, and the project team to review the final design and operational requirements. Key matters relating to maintenance, operational efficiency, and future asset management have been incorporated into the final design process.

Procurement activities for the new treated water reservoir have commenced, with construction expected to begin in the coming months. Subject to contractor mobilisation and procurement timeframes, broader water treatment plant and bore infrastructure upgrade works will continue through 2026 and into 2027.

Council will continue to provide updates to the community as key project milestones are achieved.

Water Bore System Update

Following the replacement of the bore pump, the Variable Speed Drive (VSD) has now also been successfully replaced and commissioned. The VSD controls pump start-up operations and regulates water flow within the system.

The contractor is currently undertaking bore flushing, cleaning, and water quality testing to confirm compliance with drinking water requirements prior to returning the bore to service. Subject to satisfactory test results, the bore is expected to be recommissioned shortly.

Due to elevated fluoride levels, operation of the bore will continue to be managed through blending with water from other operational bores to maintain compliance with water quality guidelines.

Magnificent Creek

The Magnificent Creek Stabilisation Project is 90% complete, with all civil works now finished. Remaining works include tree planting, final rock placement and bollard installation at Council carpark. Revegetation works have been rescheduled to commence on 22 June 2026, with tree planting expected to be completed by 29 June 2026. Ongoing watering and maintenance will continue through to October 2026 to support vegetation establishment and long-term site stability.

Revegetation works are scheduled to commence in June 2026, with ongoing maintenance and watering to continue through to October 2026.

KSRA Bullride Event Support

During the reporting period, Council provided operational and logistical support to the KSRA Bullride event, including:

- Repairs and maintenance to the toilet facilities at the event grounds (approximately \$6,000).
- Provision of four lighting plants for event operations.
- Provision of Council marquees for event activities.
- Use of Council forklift and operator assistance for unloading and loading of event infrastructure and panels.

The above support was provided to assist in the successful delivery of the community event and demonstrates Council's ongoing commitment to supporting local community initiatives.

Monthly Report



Kowanyama Aboriginal Shire Council DRFA Project Management Services L240308

May-2026



Version:

Revision	Revision Date	Revised By	Description of Changes
0	14/06/2026	Lee Perkins	NA
1	18/06/2026	Tyrone McLean	Final

Contents

- 1 Executive Summary3
- 2 Community Benefit.....6
 - 2.1 Road Safety and Operation6
 - 2.2 Economic6
 - 2.3 Community and Cultural.....7
- 3 Grant Funding Update7
 - 3.1 Funding Applications in Progress7
- 4 Program Performance.....8
 - 4.1 Extensions of Time – Approved9
 - 4.2 Extensions of Time – Requested9
- 5 Contract Management 10
 - 5.1 Active Works Packages 10
 - 5.2 Upcoming Works Packages 10
 - 5.3 General Comments 10
- 6 Quality, Safety and Environmental 11
 - 6.1 Incidents 11
 - 6.2 General Comments 11
- 7 Other Matters 12
- 8 Sign Off 12
- 9 Attachment 1 – Master Program 13

1 Executive Summary

The Kowanyama Infrastructure Program has now transitioned into the 2026 dry season delivery window, with current efforts focused on finalising flood damage capture activities on unsealed roads, preparing and lodging submissions to the Queensland Reconstruction Authority (QRA), progressing procurement for Emergency Works, and developing tender and construction packages for upcoming reconstruction programs.

Emergency recovery activities have progressed significantly, with VJB Civil mobilised and undertaking Emergency Works on the Kowanyama–Dunbar Road corridor within Carpentaria Shire. These works are restoring flood damaged sections of road, improving access and supporting regional connectivity for freight, services and community travel following the impacts of Tropical Cyclone Koji.

During the reporting period, Lackon completed the majority of flood damage inspections and damage capture activities across the unsealed road network. Assessments have been undertaken on key transport corridors including Kowanyama–Dunbar Road, Landing Road, Topsy Road, Shelfo Road, Kowanyumvl Road and sections of Pormpuraaw Road and South Mitchell Road. The information collected is has been used to develop Emergency Works submissions and 2026 DRFA reconstruction packages lodged with QRA. In addition, pricing has been received for township pothole repair works, with negotiations currently underway for a package valued at approximately \$300,000 aimed at improving road safety and reducing ongoing pavement deterioration until REPA works are approved by QRA.

The proposed Separable Portion 8 Bartos construction package under KASC-2025-028, valued at approximately \$4.9 million, will be presented to Council for approval now that QRA endorsement of the updated market pricing submission has been received. The package includes the reconstruction of priority concrete causeways, culverts and drainage infrastructure across twelve sites throughout the Shire.

Procurement activities have commenced for the 2025-26 DRFA Unsealed Roads Reconstruction Program, with tender documentation being prepared. The procurement process seeks to engage suitably qualified contractors to deliver reconstruction works across multiple flood-affected road corridors during the upcoming dry season.

Flood study investigations associated with the Flood Risk Management Program (FRMP) continue to progress and remain on track, with Phase 1 and Phase 2 currently estimated at approximately 95% complete. These investigations will assist Council in identifying future flood mitigation opportunities and improving long-term infrastructure resilience across the community.

Lackon has also completed a road safety and signage assessment across key sections of the road network. The assessment reviewed existing regulatory, warning and guide signage together with broader road safety considerations affecting road users within the community. Findings and recommendations are currently being compiled and will assist Council in prioritising future road safety improvements, signage upgrades and targeted infrastructure investments.

Council and Lackon continue to strengthen Indigenous participation outcomes across the Infrastructure Program through the inclusion of Indigenous employment, training and business participation requirements within procurement and contract documentation. Contractors are being encouraged to maximise local employment opportunities, engage Indigenous-owned businesses where practical and support workforce development initiatives that deliver lasting economic and social benefits to the Kowanyama community.

In parallel, the program continues to progress through the acquittal phase for completed reconstruction packages. Lackon has lodged all required acquittal documentation and supporting submissions due during March and April 2026 and is currently awaiting assessment and approval by QRA. The Authority is presently managing a significant volume of acquittals across Queensland following multiple disaster events, resulting in extended review timeframes. Lackon will continue to work closely with QRA and Council to promptly address any requests for further information and support timely close-out of completed projects.

Overall, the program remains on track, with current efforts focused on progressing procurement, contract execution and Emergency Works delivery to ensure reconstruction activities can be efficiently mobilised during the 2026 dry season.

For a summary of progress to date, please refer to *Table 1: May 2026 Progress*.

Table 1: May 2026 Progress

Program/Project Description	Progress	Status	Comments
<p><u>24-25 Concrete and Stormwater Structures</u></p> <p>Approved Funding (\$4.944m):</p> <ul style="list-style-type: none"> KASC.0080.2425L.REC <p>Design and Construction of RCBC culverts and concrete causeways damaged by 24/25 event. 12 x sites impacted</p>	25%	On Track	<ul style="list-style-type: none"> 12 x sites approved for reconstruction Design complete Procurement of a Contractor commenced under KASC-2025-028 Market pricing lodged to QRA and approved on May 8 Aiming for construction completion by December 2026
<p><u>21-22 QRRRF & RMI – Magnificent Creek Stabilisation</u></p> <p>Approved (\$2.52m):</p> <ul style="list-style-type: none"> KASC.0033.2122L.RMI KASC.0035.2122L.RMI KASC.0036.2122M.RFI <p>Stabilisation of the Magnificent Creek bank adjacent to residential property, essential services and suppliers</p>	<p>90%</p> <p>90%</p> <p>90%</p>	On Track	<ul style="list-style-type: none"> QRA have issued an EOT for this project <ul style="list-style-type: none"> EOT for KASC.0033.2122L.RMI, KASC.0035.2122L.RMI and KASC.0036.2122M.RFI approved to 31 Dec 2026 Civil works are complete, revegetation seedlings have been ordered, due for delivery and planting on June 22, 2026 Revegetation and watering to be completed by 30 October 2026 Council Car Park Bollards
<p><u>Aerodrome Rehabilitation and Upgrades (Crucial Access Links 2024-25)</u></p> <p>Approved (\$7.95m):</p> <p>Non-DRFA program Crucial Access Links 2024-25, administered by QRA in conjunction with RAUP R10. Upgrades to facilities and earthworks</p>	55%	On Track	<ul style="list-style-type: none"> Phase 1: runway, apron and taxiway rehabilitation complete Phase 2: <ul style="list-style-type: none"> Fuel storage and delivery upgrades under development with planning commenced Civil stormwater, flood immunity and concrete access sections under development with design commenced Construction completion by December 2026
<p><u>R2R (Roads to Recovery) Program</u></p> <p>Approved Funding (\$1.39m):</p> <ul style="list-style-type: none"> - FY26-27 - FY27-28 <p>Currently used as a supplementary funding source for projects needing co-contribution</p>	<p>5%</p> <p>0%</p>	On Track On Track	<ul style="list-style-type: none"> \$1,385,397 over four years Additional stabilisation works, outside of the 24/25 Betterment scope funded by R2R \$236,254.27 allocated for FY25/26 Projects submitted to the Department of Infrastructure for review have been approved Future projects yet to be determined, awaiting the outcomes the flood studies and LRAP
<p><u>Aboriginal and Torres Strait Islander (ATSI) Transport Infrastructure Development Scheme (TIDS)</u></p>			<ul style="list-style-type: none"> Acquittal underway FY25-26, claim sent to TMR Awaiting the outcome of active flood studies to inform future

FY26-27 (\$363,680): <ul style="list-style-type: none"> Construction – SW project 	5%	On Track	stormwater drainage projects in FY26-27, FY27-28 and FY28-29 <ul style="list-style-type: none"> ATSI/ TIDs may need to be diverted to create new subdivision road entrance – subject to further discussions from Council
FY27-28 (\$363,680): <ul style="list-style-type: none"> Construction – SW project 	0%	On Track	
FY28-29 (\$363,680): <ul style="list-style-type: none"> Construction – SW project 	0%	On Track	
<u>Queensland Resilience and Risk Reduction Fund Infrastructure</u>	5%	On Track	<ul style="list-style-type: none"> Funding of \$273,249 approved Scope update sent to QRA and approved Project can be completed by December 2026
			<ul style="list-style-type: none">

Achieved this month:

During May, the Kowanyama Infrastructure Program transitioned from wet season recovery and damage assessment activities into procurement and delivery preparation for the 2026 dry season construction period.

A significant achievement during the reporting period was the completion of the majority of flood damage inspections and damage capture activities across Council's unsealed road network. Assessments were undertaken on key transport corridors including Kowanyama–Dunbar Road, Landing Road, Topsy Road, Shelfo Road, Kowanyumvl Road and sections of Pormpuraaw Road and South Mitchell Road. The information collected has been used to support Emergency Works submissions and the development of 2025-26 DRFA reconstruction packages for submission to QRA.

Emergency recovery activities also progressed, with VJB Civil mobilised and undertaking Emergency Works on the Kowanyama–Dunbar Road corridor within Carpentaria Shire. These works are focused on restoring flood damaged sections of road and maintaining regional access while longer-term reconstruction funding is assessed.

Procurement activities also progressed significantly during the month, with tender documentation prepared for the 2025-26 DRFA Unsealed Roads Reconstruction Program and pricing received for a township pothole repair package valued at approximately \$300,000. Negotiations are currently underway to finalise scope and pricing, with the works intended to improve road safety and address pavement deterioration resulting from recent wet season impacts.

Flood study investigations associated with the Flood Risk Management Program (FRMP) continue to progress and remain on track, with Phase 1 and Phase 2 currently estimated at approximately 95% complete. In addition, a road safety and signage assessment was completed during the reporting period, with findings and recommendations currently being compiled to support future road safety improvements and infrastructure investment priorities.

Council and Lackon have also continued progressing Indigenous participation outcomes through the inclusion of Indigenous employment, training and business participation requirements within procurement and contract documentation associated with upcoming reconstruction and resilience projects.

Look Ahead:

During the coming month, Council and Lackon will focus on progressing procurement, contract execution and Emergency Works delivery in preparation for the peak dry season construction period.

Priority activities will include execution of the SP8 Concrete and Stormwater Structures contract, completion of Emergency Works activities currently underway, evaluation of submissions received for upcoming reconstruction packages and progression of township pothole repair works.

Tender release and contractor engagement activities will continue for the 2025-26 DRFA reconstruction program, including both sealed and unsealed road packages. Council will also continue engaging with local contractors, Traditional Owners and community stakeholders to maximise local participation opportunities and ensure upcoming works are delivered efficiently and safely.

Flood study investigations and development of the Local Resilience Action Plan (LRAP) will continue, with outputs intended to support future resilience funding opportunities and long-term infrastructure planning across the Shire.

Key delivery risks continue to include heavy vehicle access to the community, readiness of the local concrete batching plant and the availability of Council road crews during concurrent maintenance, disaster recovery and construction activities. These risks are being actively managed through early procurement, contractor engagement and dry season readiness planning.

Overall, the program remains on track and well positioned for delivery of the 2026 reconstruction program.

2 Community Benefit

2.1 Road Safety and Operation

Emergency response and recovery activities undertaken throughout the reporting period continue to support safe access across the Kowanyama road network and surrounding transport corridors.

Emergency Works are currently nearly complete on the Kowanyama–Dunbar Road corridor within Carpentaria Shire, with works focused on restoring flood damaged sections of road and maintaining safe access for freight, services and community travel. Damage capture activities have also been substantially completed across Council's unsealed road network, supporting the development of future reconstruction packages and funding submissions.

A road safety and signage assessment was completed during the reporting period, with findings and recommendations currently being compiled to assist Council in prioritising future road safety improvements and signage upgrades. In addition, pricing has been received for a township pothole repair program valued at approximately \$300,000, which will improve road safety and address pavement deterioration resulting from recent wet season impacts.

Township street sweeping and clean-up activities have also been completed to remove sediment, debris and flood-related material from sealed roads, intersections and drainage paths throughout the community.

2.2 Economic

The Kowanyama Infrastructure Program continues to provide positive economic benefits to the local community through ongoing infrastructure investment, contractor engagement and procurement activities across the Shire.

Current Emergency Works, upcoming reconstruction activities and planned drainage infrastructure projects continue to create opportunities for local suppliers, plant operators, labour hire providers and service contractors. Procurement activities are progressing for the 2025-26 DRFA reconstruction program, with tender documentation being prepared for major sealed and unsealed road packages scheduled for delivery during the dry season.

Council and Lackon are also strengthening Indigenous participation outcomes through the inclusion of Indigenous employment, training and business participation requirements within procurement and contract documentation. These initiatives are intended to maximise local economic benefits and create sustainable employment opportunities for Kowanyama residents.

Council's continued investment in road recovery, drainage infrastructure and resilience initiatives will support long-term economic outcomes by improving freight reliability, transport connectivity and access to essential services across the region.

2.3 Community and Cultural

Council and Lackon continue to work closely with the community, Traditional Owners, the Prescribed Body Corporate (PBC) and other stakeholders throughout the delivery of infrastructure and disaster recovery activities across the Shire. Lackon is working on a road by road reporting mechanism to supply PBC with updates fortnightly on where works will be occurring within the community.

Cultural heritage considerations remain an important component of project planning and delivery, with Traditional Owner engagement and Cultural Monitors continuing to be incorporated into relevant works packages where required. Engagement with the PBC is ongoing regarding upcoming reconstruction activities, procurement packages and future infrastructure priorities.

Community communications are also being prepared to support Emergency Works and upcoming reconstruction activities, ensuring residents are informed of planned works, access impacts and road safety considerations throughout the recovery period.

Landing Road remains subject to community cultural obligations associated with Sorry Business. Council and project teams continue to respect these requirements and will coordinate future access and construction activities in consultation with community representatives and relevant stakeholders.

Ongoing collaboration between Council, Traditional Owners, community representatives and contractors continues to support respectful project delivery outcomes while maintaining community connectivity, cultural awareness and local participation across the program.

3 Grant Funding Update

All funding applications for programs approved by QRA and other state/federal departments have made the agreed upfront funds transfers to Council. The next round of claims will be lodged by the end of June.

3.1 Funding Applications in Progress

Table 2: Funding Application in Progress

Grant Administrator	Reference/Description	Status	Funding Requested	Comments
Queensland Reconstruction Authority (QRA)	EWK for All KASC Infrastructure	Pre-approval	TBD	Emergency Works (EWK) submissions currently being developed to support temporary make-safe activities and restoration of critical infrastructure assets impacted by the current flooding event.

Queensland Reconstruction Authority (QRA)	Unsealed Roads - Separable Portion A	Pre-approval	TBD	Damage assessments and scope development underway for reconstruction of priority unsealed road corridors impacted by flooding and prolonged wet season conditions.
Queensland Reconstruction Authority (QRA)	Unsealed Roads - Separable Portion B	Pre-approval	TBD	Additional unsealed road reconstruction package being prepared to support staged procurement and efficient delivery during the 2026 dry season construction window.
Queensland Reconstruction Authority (QRA)	Sealed Roads 25-26	Pre-approval	TBD	Scope development and condition assessments underway for sealed township roads impacted by flooding, pavement failures and stormwater related damage.
Total Requested Value			\$TBD	

4 Program Performance

The Kowanyama Infrastructure Program remains on track overall, with the majority of major reconstruction packages completed prior to the wet season and current activities focused on Emergency Works delivery, flood recovery submissions, procurement and dry season mobilisation.

During the reporting period, Council and Lackon substantially completed flood damage inspections and damage capture activities across the unsealed road network. The information collected has been used to support Emergency Works submissions and develop the 2025-26 DRFA reconstruction program for consideration by the Queensland Reconstruction Authority (QRA). Damage capture activities are now largely complete, with only a small number of locations requiring further assessment as access conditions improve.

A significant program milestone was achieved with QRA approval of the updated market pricing submission associated with the 24-25 Concrete and Stormwater Structures Program. This approval enables Council to progress contract execution for the proposed SP8 Bartos construction package, which will deliver reconstruction works across twelve priority drainage and concrete infrastructure sites throughout the Shire.

Flood study investigations associated with the Flood Risk Management Program (FRMP) continue to progress and remain on track, with Phase 1 and Phase 2 activities currently estimated at approximately 95% complete. Additional hydraulic modelling associated with Magnificent Creek and township flooding will further support Council's long-term flood mitigation and resilience planning objectives.

Emergency Works activities on the Kowanyama–Dunbar Road corridor are now nearing completion, while township street sweeping and clean-up activities have been completed. Procurement activities have also progressed significantly, including preparation of tender documentation for the 2025-26 reconstruction program and negotiations associated with a township pothole repair package valued at approximately \$300,000.

The program also continues to progress through the acquittal phase for completed reconstruction packages. All acquittal documentation due during March and April 2026 has been submitted to QRA and is currently awaiting assessment and approval. QRA continues to experience elevated workloads associated with disaster recovery programs across Queensland, resulting in extended review timeframes.

Key delivery risks currently being monitored include heavy vehicle access to the community, preparedness of the local concrete batching plant and the availability of Council road crews during

concurrent maintenance, disaster recovery and construction activities. These risks are being actively managed through early procurement, contractor engagement and dry season readiness planning.

Refer to **Attachment 1 – Master Program** for a whole-of-program record of progress to date.

Damage capture activities across the unsealed road network are now substantially complete following recent flooding events. Assessments have identified impacts including washouts, erosion, pavement damage and restricted access along key corridors including South Mitchell Road, Landing Road and Pormpuraaw Road. Access constraints remain in some locations due to flooding and community cultural obligations. The information collected is being used to support Emergency Works activities and future QRA reconstruction funding submissions. Refer to Figure 1 – Unsealed Roads Damage Capture.

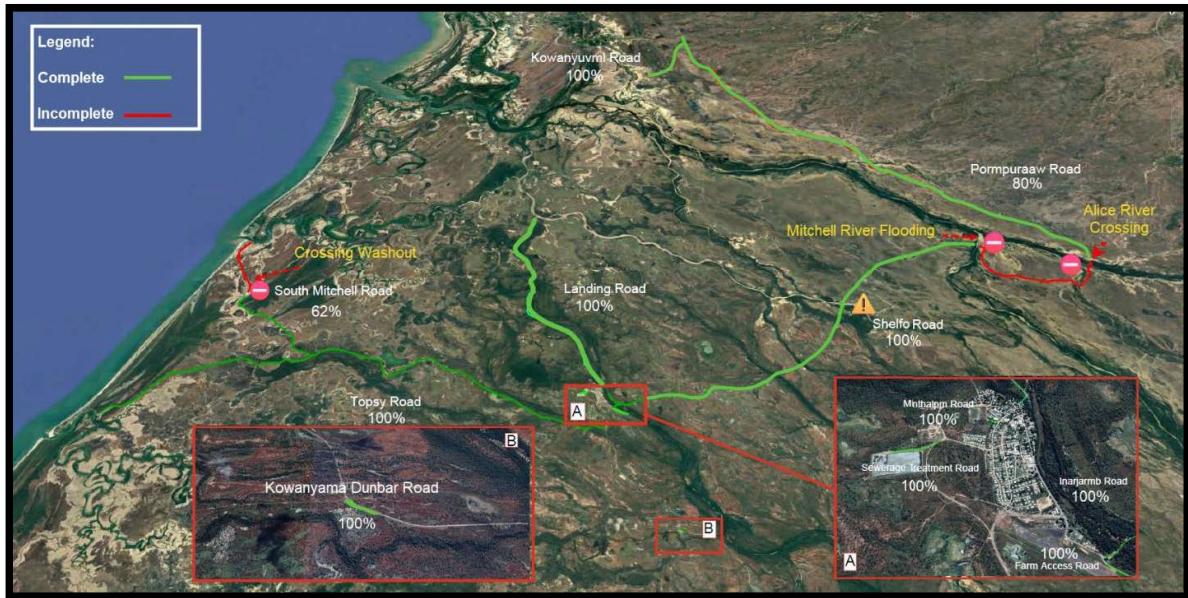


Figure 1 - Unsealed Roads Damage Capture

4.1 Extensions of Time – Approved

Summary of EOT's secured to date.

Table 3: EOTs Approved

Program # or Submission	Date EOT Approved	Program/ Project Name	No. Months	New Date for Project Completion	Reason/ Notes
KASC.0033.2122L.RMI KASC.0035.2122L.RMI KASC.0036.2122M.RFI	18/11/25	Magnificent Creek Stabilisation	12	31/12/2026	Delays in design, approvals and procurement
KASC.0067.2122D.WPF	15/5/2024	Flood Study	25	30/12/2026	QRA implemented – Inclusion of Mag Creek

4.2 Extensions of Time – Requested

Lackon has no current requested EOT's from Funding Administrators for programs with forecasted delays.

Table 4: EOTs Requested

Program or Submission Number	Date Requested	Program/ Project Name	No. Months	New Date for Project Completion	Reason/ Notes

5 Contract Management

All procurement activities will be carried out in accordance with Council's Procurement Policy

5.1 Active Works Packages

Current work packages awarded and active:

Table 5: Active work Packages

Work Package	Contractor	Service	Contract Value
FRMP WP3 – Flood Study	Lackon	Flood Study	\$690,000.00
Magnificent Creek Stabilisation	MPDT	Supply and delivery of vegetation stock	\$47,590.05
Concrete and Stormwater Structures 24-25 REPA	Lackon	Design	\$45,500.00
Carpentaria Shire EWK to Kowanyama – Dunbar Road	VJB Civil	Construction	\$344,913.25

*Value subject to final measurement and approval.

5.2 Upcoming Works Packages

Procurement packages under development or released to market.

Table 6: Upcoming works packages

Work Package	Service Need	Procurement Value	Comment
Emergency Works (Town Streets and Local Roads)	Construction	\$900K	Select RFQ (Multiple), Value is an estimate
Aerodrome Rehabilitation and Construction works	Design	\$100k	RFQ
Aerodrome Rehabilitation and Construction works	Construction	\$2.5m	RFQ
Concrete and Stormwater Structures	Construction	\$4.9m	Select Tender
25-26 DRFA Sealed Roads Package	Construction	TBC	Open Tender
25-26 DRFA Unsealed Roads Package	Construction	TBC	Open Tender

5.3 General Comments

General Comments

Contract management and procurement activities continue to progress across the Kowanyama Infrastructure Program in accordance with Council's Procurement Policy and relevant funding body requirements.

During the reporting period, Emergency Works commenced on the Kowanyama–Dunbar Road corridor within Carpentaria Shire, with VJB Civil mobilised to undertake flood recovery activities. These works

have provided an important early response to infrastructure damage sustained during Tropical Cyclone Koji and are nearing completion.

QRA approval of the updated market pricing submission for the Concrete and Stormwater Structures Program has enabled Council to progress contract execution activities for the proposed SP8 Bartos construction package. Subject to final Council approvals, the package will deliver reconstruction works across twelve priority drainage and concrete infrastructure sites.

Procurement activities have also progressed significantly, including preparation of tender documentation for the 2025-26 DRFA reconstruction program, release of an RFQ process for local Emergency Works activities and negotiations associated with a township pothole repair package valued at approximately \$300,000.

Council and Lackon continue to incorporate Indigenous employment, training and business participation requirements within procurement and contract documentation to maximise local participation opportunities and support long-term workforce development outcomes within the community.

Given the anticipated compressed construction period during the 2026 dry season, early procurement, contractor engagement and proactive contract administration remain critical to maintaining delivery timeframes and reducing mobilisation delays

6 Quality, Safety and Environmental

6.1 Incidents

None to date for 2026.

Date	Category	Description	Root Cause(s)	Actions
-	-	-	-	-

6.2 General Comments

General Comments

Safety and environmental performance across the program has remained satisfactory throughout the reporting period, with no incidents recorded for 2026 to date.

Due to ongoing wet season conditions and recent flooding events, particular attention continues to be given to the condition and safety of sealed and unsealed road networks across the Shire. Council and Lackon are monitoring road conditions closely to identify hazards including washouts, pavement damage, erosion and restricted access.

Where required, temporary traffic controls, warning signage and road closures are to be implemented to protect road users and maintain public safety. Information relating to road accessibility and changing conditions is also being monitored and updated to support Council’s Disaster Dashboard and broader emergency management activities.

7 Other Matters

• **Road Crew Training and Availability:**

Council's road crews continue to play an important role in disaster response, road maintenance and infrastructure recovery activities across the Shire. Opportunities to support ongoing training, upskilling and workforce availability will remain important as Council prepares for an anticipated increase in construction and Emergency Works activities during the 2026 dry season.

• **Road Crew Plant and Equipment Maintenance:**

Ongoing maintenance and reliability of Council plant and equipment remains critical to supporting road maintenance and disaster recovery operations. Continued focus on servicing, repairs and operational readiness will assist in minimising downtime during peak delivery periods.

• **Accommodation Limitations:**

Accommodation capacity within the community will continue to present logistical challenges for contractors, visiting specialists and project personnel during periods of increased construction activity. Opportunities to improve utilisation, maintenance and long-term planning of accommodation facilities will continue to be explored collaboratively between Council and Lackon.


• **Alternate Mitchell River Crossing at Red Bank:**

Initial discussions have commenced regarding potential opportunities to investigate an alternate crossing location at Red Bank to improve flood resilience and regional connectivity during extended wet season events. Further investigations and stakeholder engagement may be required to assess feasibility and future funding opportunities.

• **Engagement with PBC Regarding Upcoming Works:**

Council and Lackon will continue engagement with the Prescribed Body Corporate (PBC) and Traditional Owner representatives regarding upcoming infrastructure works and procurement packages to ensure cultural considerations, community expectations and project coordination activities continue to be appropriately managed.

8 Sign Off

Sign Off
Program Manager: Lee Perkins
Signature: 
Date: 23 rd June 2026

Monthly Report



9 Attachment 1 – Master Program

MONTHLY REPORT COMMUNITY SERVICES

Author: Executive Manager Community Services (EMCS)

Meeting Date: 30 June 2026

REGULATORY AND MANAGEMENT POSITIONS- Advertising Authority

- through Services and Community Services

- through Health and Early Education

Womens Shelter

Renovations - the Womens Shelter was closed for extensive renovations from Monday 25 May to Saturday 18 June. The Shelter did not receive any calls from local Police or the clinic in that time. The Shelter did not have to assist anyone with help through DV Connect. The OIC Police has indicated that they did have domestic violence incidents, but they were able to deal with it without ringing Shelter staff.

Staffing- Kim Smith has completed database training to assist with reporting for the program. Executive Manager for Community Services (EMCS) is attending Rural and Remote and Indigenous Womens Shelter Network. Team Leader Womens Shelter position to be advertised shortly.

Accreditation for the Shelter- The Womens Shelter is required to complete certification for accreditation by the end of 2026. EMCS has been in conversations with Health and Disability Auditing Australia (HDAA), they are an assessment and certification organisation, to get ready for the first audit of our Shelter services, which will be in September 2026. Council will be appointing a contractor for 4-6 months to assist us with a staffing framework, policies and procedures, templates and quality record keeping and case management. Discussions are currently occurring between EMCS and members of the Indigenous Womens Shelter Network to find an appropriate contractor.

Aged Care

Key Operational Highlights

- FNQ Connect Visit - May 12th to engage with community regarding NDIS program.
- Services Australia - Dedicated three days to resolving and sorting out Medicare services. Successfully managed to get 19 clients fully serviced through this initiative.
- Compliance & Reporting - Completed and successfully submitted the monthly DEX (Data Exchange) report on schedule for May and overdue for April.
- Team Meetings- Formally initiated recurring weekly staff meetings to improve team alignment, share updates, and streamline internal workflows.

Strategic Planning & Partnerships

To ensure robust care planning, performance compliance, and alignment with healthcare frameworks, key stakeholder meetings were held with:

- Department of Social Services (DSS): Met to review program performance outcomes and data delivery relating to the CHSP (Commonwealth Home Support Program) grant.
- Director of Nursing (DON) – Queensland Health
- Manager – Apunipima Cape York Health Council

Collaborative planning sessions were established to map out client care plans, track grant performance, and strengthen regional support networks.

Workforce, Recruitment & Development

- Aged Care Support Worker Vacancies- Only one applicant- to be interviewed 26 June 2026.
- Weekly Staff Meetings: Launched a new weekly meeting structure with existing staff to monitor current workloads and manage capacity while recruitment is active.
- Internal Mentoring Program: Mentoring and professional development sessions, currently occurring between Barbara and Smith to support service continuity and leadership growth.

Centrelink

CEO, Alan Neilan was in discussions with Services Australia (Centrelink) when they visited the community the week of the 8 June.

Services Australia have made no contact since that time, ECMS is still waiting for Services Australia IT specialists to visit.

Post Office

Operations

Customers accessing services in the month of April was 2,176 down 2% from last month.

Commonwealth Bank visiting community on 7-9 July, they will be setting up at the Post Office.

Staffing

Resignation has been received from Melissa Davey, her last day will be 21 July 2026. Vacant position to be readvertised locally.

Womens Group

Operational Highlights

- Amelia Britton in community to assist women with final touches to the Operational Framework of the Kowanyama Women's Group
- Assisting families with funeral paperwork and arrangements
- Continuing fortnightly events at the community hall
- Assisting aged care with clients that required current Medicare cards
- Assisting ICAN with clients requiring financial advice

Early Years

Playgroup staff have taken leave for funeral and school holidays for four weeks up until 10 July 2026. Before staff took holidays playgroup had no children attend for 2-3 weeks. EMCS is reviewing the program and what is needed to increase attendance numbers.

The Childcare program run by One Tree now have four children enrolled. They have a new short term Director that is here for a few weeks until the position is filled long term.

Discussions begun with the school for a Hub Coordinator based at Playgroup. This position will be responsible for collaborative events for Early Years programs, educational activities, child development workshops for parents and any visiting health services.

Remote Broadcasting

NIAA were unable to visit Kowanyama in June to give advice regarding the upgrades to equipment. Meetings continue with the funding body to continue with the Broadcasting Improvement Plan.

Pool and Sport & Recreation

Pool and Sport & Recreation

Due to some unsafe water results Council had to close the pool from 15-26 June 2026.

Pool staff have been working at MPC with Sport & Recreation team during this time.

EMCS is currently negotiating with Swimming QLD for a 25/26 program for community.

There is improvements that need to be made to the Pool and Sport & Recreation programs such as staff support, training, building maintenance, equipment purchases and a weekly program of activities and events. This is a work in progress.