



CARPENTARIA SHIRE

*Outback by the Sea*

***SPECIAL MEETING  
BUSINESS PAPER***

***18 JUNE, 2026***

## **BUSINESS PAPERS**

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### **NOTICE OF MEETING**

**COUNCILLORS:**

Mayor Jack Bawden      Mayor  
Cr Bradley Hawkins  
Cr Andrew Murphy  
Cr Glenn Smerdon  
Cr Cherie Schafer  
Cr Leslie Henry  
Cr Johnty O'Brien

Please find attached the Agenda for the Special Budget Meeting to be held in the Council Chambers, Haig Street, Normanton commencing at 9:00 AM.

Anne Andrews  
**CHIEF EXECUTIVE OFFICER**

# BUSINESS PAPERS

## TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1	OPENING OF MEETING.....	5
2	RECORD OF ATTENDANCE.....	5
3	REPORTS FROM CHIEF OPERATING OFFICER.....	6
3.1	2026/2027 Annual Operational Plan .....	6
	Attachment 3.1.1 Operational Plan 2026-2027.....	10
3.2	2026/2027 Concealed Water Leak Policy .....	27
	Attachment 3.2.1 Concealed Water Leak Policy 2026/2027 .....	28
3.3	2026/2027 Faulty Water Meter Policy .....	32
	Attachment 3.3.1 Faulty Water Meter Policy 2026/2027 .....	34
3.4	2026/2027 Debt Policy .....	38
	Attachment 3.4.1 Debt Policy 2026/2027 .....	40
3.5	2026/2027 Investment Policy .....	44
	Attachment 3.5.1 Investment Policy 2026/2027.....	46
3.6	2026/2027 Rebates and Concessions on Rates and Utility Charges .....	51
	Attachment 3.6.1 Pensioner Rate Concession Policy 2026/2027 .....	53
	Attachment 3.6.2 Rates Based Financial Assistance for Community Organisations Policy 2026/2027 .....	59
3.7	2026/2027 Differential General Rates .....	65
3.8	2026/2027 Utility Charges - Waste Management.....	72
3.9	2026/2027 Utility Charges - Water .....	75
3.10	2026/2027 Utility Charges - Sewerage .....	79
3.11	2026/2027 Discount for Prompt Payment on Rates and Utility Charges.....	82
3.12	2026/2027 Interest on Overdue Rates & Charges.....	85
	Attachment 3.12.1 Interest rate on overdue rates .....	88
3.13	2026/2027 Levy and Payment of Rates and Charges .....	90
3.14	2025/2026 Statement of Estimated Financial Position .....	92
	Attachment 3.14.1 Statement of Estimated Financial Position FY2025-2026 .....	94
3.15	2026/2027 Adoption of Budget.....	98
	Attachment 3.15.1 3-year Financial Statements.....	103

## **BUSINESS PAPERS**

---

	Attachment 3.15.2 Long-Term Financial Forecast.....	106
	Attachment 3.15.3 Revenue Statement 2026/2027 .....	110
	Attachment 3.15.4 Revenue Policy 2026/2027.....	130
	Attachment 3.15.5 Measures of Financial Sustainability .....	135
	Attachment 3.15.6 Change in Rates & utility charges levied .....	136
<b>4</b>	<b>CLOSURE OF MEETING.....</b>	<b>137</b>

## **BUSINESS PAPERS**

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- 1 OPENING OF MEETING**
- 2 RECORD OF ATTENDANCE**

## **BUSINESS PAPERS**

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### **3 REPORTS FROM CHIEF OPERATING OFFICER**

#### **3.1 2026/2027 ANNUAL OPERATIONAL PLAN**

<b>Attachments:</b>	3.1.1. Operational Plan 2026-2027
<b>Author:</b>	Andrew Shaw - Chief Operating Officer
<b>Date:</b>	12 June 2026

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

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#### **Executive Summary:**

Pursuant to section 174 of the *Local Government Regulation 2012*, Council must prepare and adopt an Operational Plan for each financial year and report on the progress quarterly.

#### **RECOMMENDATION:**

That Council adopts the 2026/2027 Operational Plan pursuant to and in accordance with Section 174 of the *Local Government Regulation 2012*.

#### **Background:**

Pursuant to section 175 (1) of the *Local Government Regulation 2012*, Council's Annual Operational Plan must:

- (a) *Be consistent with its annual budget; and*
- (b) *State how the local government will:*
  - (i) *progress the implementation of the 5 year corporate plan during the period of the annual operational plan; and*
  - (ii) *manage operational risks; and*
- (c) *Include an annual performance plan for each commercial business unit of the local government.*

In accordance with the *Local Government Regulation 2012*, Council's Budget 2026/2027 was developed in accordance with, and is directly aligned to, the Operational Plan 2026/2027.

At the commencement of the 2026/2027 financial year, Council did not have any commercial business units, however Council will reassess legislative criteria and make a determination as required.

The Chief Executive Officer will present a report to Council every three months on progress towards implementing the Annual Operational Plan.

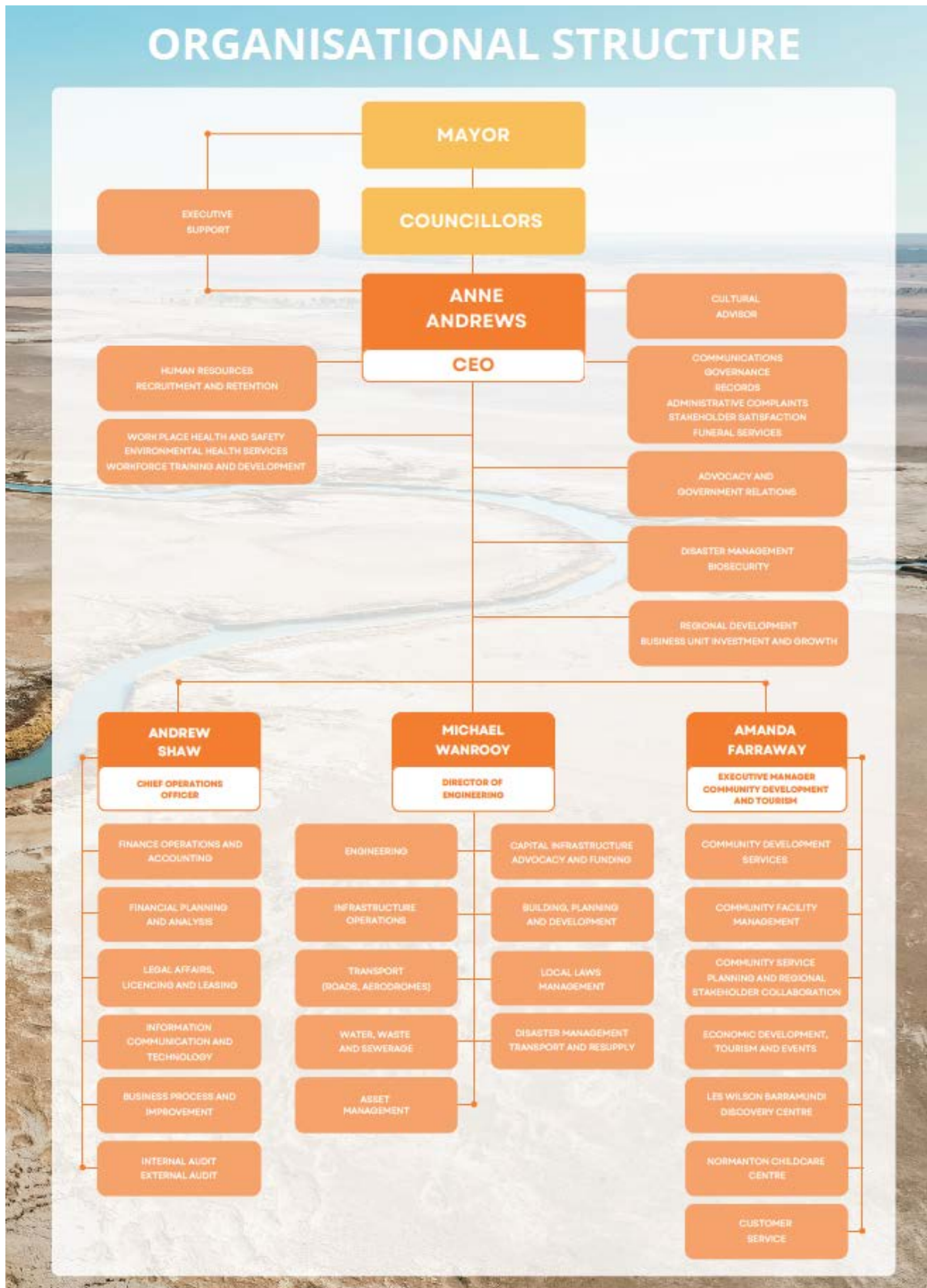
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## **BUSINESS PAPERS**

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As a part of this report, the operations of Council have been reviewed. In 2026-2027, the operations will be managed as below:

# BUSINESS PAPERS



## **BUSINESS PAPERS**

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### **Consultation (Internal/External):**

- Mayor and Councillors - Budget workshops
- Chief Executive Officer
- Executive Leadership Team
- Managers and Supervisors – Various
- Community Consultation

### **Legal Implications:**

- The Operational Plan has been prepared in accordance with section 175 of the Local Government Regulation 2012.

### **Financial and Resource Implications:**

- The plan is directly linked to the budget which has been prepared to ensure that the resource utilisation is affordable and effective.

### **Risk Management Implications:**

- Quarterly reporting on the implementation of the Operational Plan 2026/2027 will enable Council and the community to monitor and review progress.



**CARPENTARIA**  
**OPERATIONAL PLAN**  
2026 – 2027



## Table of Contents

Executive Summary.....	3
Achieving our key strategic themes.....	5
Reporting Overview.....	6
Corporate Plan Progress.....	6
Operational Plan Progress.....	6
Departmental Plan Progress.....	6
Operational Plan Key Initiatives – 2026-2027.....	7
Theme One: Carpentaria Community.....	7
Theme Two: Carpentaria Environment.....	10
Theme Three: Carpentaria Economy.....	12
Theme Four: Carpentaria Governance.....	15

[www.carpentaria.qld.gov.au](http://www.carpentaria.qld.gov.au)

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Carpentaria Shire Council would like to respectfully acknowledge the Gkuthaarn, Kukatj and Kurtjar peoples as the traditional owners of the lands and waters that form the Region. Council pays its respect to elders' past, present and emerging and welcomes the ongoing role that indigenous people play within the Carpentaria community.



## Executive Summary

The Operational Plan is part of the important strategic documents in relation to the Integrated Planning Framework that Council operates within under legislation. The Operational Plan is a requirement under the *Local Government Regulation 2012* and this plan has been prepared in accordance with those requirements.

The Operational Plan must –

- a) Be consistent with the annual budget; and
- b) State how the local government will-
  - i. Progress the implementation of the 5-year Corporate Plan during the period of the annual operational plan; and
  - ii. Manage operational risks; and
- c) Include an annual performance plan for each commercial business unit of the local government.

a) Consistent with the Annual Budget

In accordance with the *Local Government Regulation 2012*, Council's Budget 2026-2027 was developed in accordance with, and is directly aligned to, the Operational Plan 2026-2027.

b) (i) Progress the implementation of the Corporate Plan

The Operational Plan focuses specifically on the Strategies identified in the Corporate Plan and not the day-to-day delivery of other services, activities and programs, but seeks to highlight the planned actions and activities for the year that will further advance Council's Key Strategic Themes of:-

- Carpentaria Community
- Carpentaria Environment
- Carpentaria Economy
- Carpentaria Governance

b) (ii) Managing Operational Risk

Carpentaria Shire Council has adopted a comprehensive Risk Management Framework which details how the organisation manages its risks. Council and the Executive Leadership Team are committed to the management of risk through entrenching appropriate enterprise risk management strategies to identify, treat and monitor organisational risks whilst ensuring maximisation of opportunities. Council monitors its strategic and operational risks on a continual basis through the Audit, Risk and Business Improvement Committee.



### WORKPLACE HEALTH AND SAFETY

Council is committed to providing a safe, healthy, and productive working environment for our workers, contractors and visitors to the workplace. Council's commitment is met through the conduct of regular toolbox meetings and compliance with Worksafe Plan. Adopting and promoting the provisions of the Work Health and Safety Act 2011 and its associated Regulations, Code and Standards is paramount, together with significant importance placed on the areas of hazard/risk management, injury prevention strategies and a focus of continual improvement will ensure WH&S plans are achieved.

#### c) Annual Performance Plan for Commercial Business Units

At the commencement of the 2026-2027 financial year, Carpentaria Shire Council did not have any commercial business units, however Council will reassess legislative criteria and decide as required.

#### Performance Reporting

The Operational Plan 2026-2027 will serve as the foundation for regular quarterly reporting of organisational progress of short- and long-term objectives. Furthermore, Council will conduct statutory annual reviews of organisational performance and report the results in an annual report.



### Achieving our key strategic themes

To achieve the Strategies under the key strategic themes identified in the Corporate Plan the Council will identify and adopt several Key Initiatives and projects that will be delivered annually over the next five years.

These Key Initiatives and projects are identified in the Operational Plan and are supported with a budget allocation to ensure resources are provided to achieve 100% of the initiatives and projects identified.

<p><b>Theme One: Carpentaria Community</b></p> <p>The key objective is to maintain a safe, healthy, and equitable community that celebrates diversity and enjoys a quality lifestyle.</p>
<p><b>Theme Two: Carpentaria Environment</b></p> <p>The key objective is to maintain the region's environmental assets including natural areas and resources, open space, and agricultural land, are ensure they are conserved and enhanced for future generations.</p>
<p><b>Theme Three: Carpentaria Economy</b></p> <p>The key objective is to ensure a dynamic and diverse economy creating industry development and employment opportunities.</p>
<p><b>Theme Four: Carpentaria Governance</b></p> <p>The key objective is to facilitate a well governed, responsive Council, providing effective leadership and management, and respecting community values.</p>



## Reporting Overview

### Corporate Plan Progress

The progress made against the Strategies under each Key Strategic Theme in the Corporate Plan will be reported annually in the Carpentaria Shire Council Annual Report by the Chief Executive Officer.

Monthly Officers Reports to Council are to identify the Corporate Plan References when presenting reports for consideration that relate to addressing the Strategies in the Corporate Plan.

### Operational Plan Progress

The Chief Executive Officer is required to provide a Quarterly Operational Plan progress report to Council.

The Executive Leadership Team are charged with monitoring the monthly progress towards the quarterly review date for the report against the Council's progress towards completing the Key Initiatives and projects.

### Departmental Plan Progress

Each Department within Council will develop a Departmental Plan to be reported by the Manager of the Department on a Quarterly basis to Council. The purpose of the Departmental Plans is to capture the business-as-usual services provided by Carpentaria Shire Council.

The services provided under the Departmental Plans are not included in the Operational or Corporate Plans as these documents will concentrate on the Key Initiatives and key projects to be undertaken by Council to achieve the Strategies identified in the Corporate Plan.



Operational Plan Key Initiatives – 2026-2027

Theme One: Carpentaria Community

The key objective is to maintain a safe, healthy, and equitable community that celebrates diversity and enjoys a quality lifestyle.

Outcome	Link to Corporate Plan	Strategy	Number	Key Initiative	Operational Plan	Timeline / Target
Council is actively engaged with and responsive to youth in the community.		Continue to support activities and programs that provide for the Youth within the Shire.	1.1.1	Attract grant funding to deliver activities.		June 2027
Formal tenure arrangements support the use of Council's Facilities by the community.		Develop standard leases for the various groups and which utilise Council facilities.	1.2.1	Develop standard leases for the various groups and which utilise Council facilities.		100%
Aged and disabled community members have access to services that meet their needs.		Plan for the Region's ageing demographic and support the health and aged care sectors.	1.3.1	Plan for the Region's ageing demographic and support the health and aged care sectors.		No. of advocacy actions. 2 per annum
The community maintains the ability to respond to natural disaster events.		Regularly review the Local Disaster Management Plan to ensure all disasters are well managed.	1.4.1	Regularly review the Local Disaster Management Plan to ensure all disasters are well managed.		Annual
A sport and recreation plan is in place.		Develop a new sport and recreation plan.	1.5.1	Develop a new sport and recreation plan.		December 2026
Childcare services meet community needs.		Recruit, retain and develop professional staff.	1.6.1	Recruit, retain and develop professional staff.		Staff vacancy rates <10%



**Theme One: Carpentaria Community (continued)**

Link to Corporate Plan		Operational Plan			
Outcome	Strategy	Number	Key Initiative	Timeline / Target	
The amenity of Karumba meets community expectations.	Review master plan for Karumba.	1.9.1	Review master plan for Karumba.	June 2027	
Reconciliation action plan is adopted.	Engage with the community to inform the establishment of a RAP.	1.10.1	Engage with the community to inform the establishment of a RAP.	December 2027	
Normanton and Karumba cemetery masterplans	Seek funding to deliver planned masterplan actions.	1.11.1	Seek funding to deliver planned masterplan actions.	December 2028	
Normanton sports precinct masterplan delivered	Seek funding to deliver planned masterplan actions.	1.12.1	Normanton sports precinct masterplan - Seek funding to deliver planned masterplan actions.	Apply for relevant funding	
Landsborough street Masterplan delivered	Seek funding to deliver planned masterplan actions.	1.13.1	Landsborough Street masterplan - Seek funding to deliver planned masterplan actions.	Apply for relevant funding	
Normanton Masterplan delivered	Seek funding to deliver planned masterplan actions.	1.14.1	Normanton Masterplan - Seek funding to deliver planned masterplan actions.	Apply for relevant funding	
School Dam masterplan delivered	Seek funding to deliver planned masterplan actions.	1.15.1	Seek funding to deliver planned masterplan actions.	Apply for relevant funding	



**Theme One: Carpentaria Community (continued)**

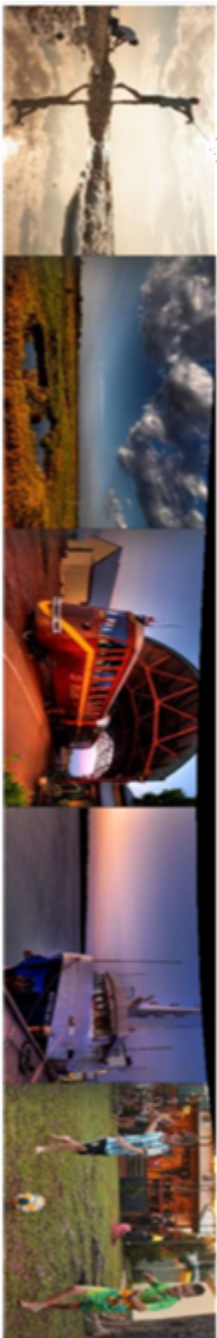
Link to Corporate Plan		Operational Plan		
Outcome	Strategy	Number	Key Initiative	Timeline / Target
The cultural heritage of the shire is maintained.	Develop the Early Explorer's project.	1.16.1	Seek funding for Early Explorers Project.	December 2028
	Maintain built heritage cultural sites. Conduct a heritage signs audit. Refresh heritage walk map.	1.16.2 1.16.3	Maintain built heritage cultural sites. Finish review & condition assessment by Dec-27	December 2029 December 2029
Cultural liaison officer supports efficient operations	Investigate and report to Council on establishment of a cultural liaison officer's position.	1.19.1	Investigate and report to Council on establishment of a cultural liaison officer's position.	December 2026
Health services meet community needs	Support and advocate for enhanced health services	1.20.1	Support and advocate for enhanced health services.	No. of advocacy actions. 4 per annum
Normanton Rodeo Grounds masterplan delivered	Seek funding to deliver planned masterplan actions.	1.21.1	Seek funding to deliver planned masterplan actions.	June 2027



**Theme Two: Carpentaria Environment**

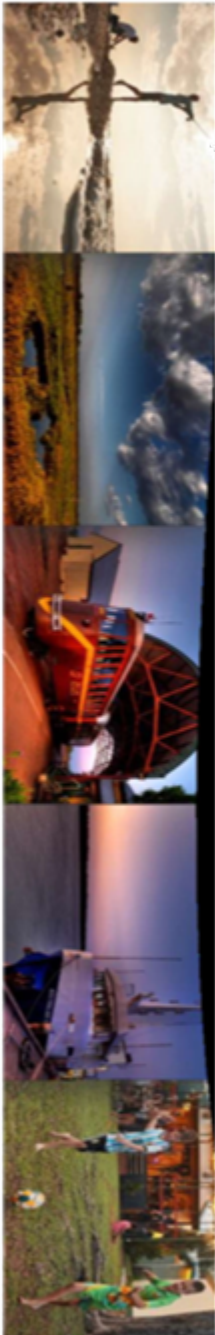
The key objective is to maintain the region's environmental assets including natural areas and resources, open space, and agricultural land, are ensure they are conserved and enhanced for future generations.

Link to Corporate Plan		Operational Plan		
Outcome	Strategy	Number	Key Initiative	Timeline / Target
Council's Coastal Hazard/Adaptation Strategy has been Implemented.	Seek funding to assist with the implementation of the recommendations contained in the Carpentaria Shire Coastal Hazard Adaptation Strategy.	2.1.1	Seek funding to assist with the implementation of the recommendations contained in the Carpentaria Shire Coastal Hazard Adaptation Strategy.	100% funded
Flyway Site Network areas support visitation by migratory birds.	Continue to support the development of the Flyway Site Network areas along the Gulf Coastline.	2.2.1	Continue to support the development of the Flyway Site Network areas along the Gulf Coastline.	Ongoing
A Wetlands Management Plan for the Mutton Hole Wetlands Conservation Park is in place.	Review the Wetlands Management Plan and business case for the Mutton Hole Wetlands Conservation Park when traditional ownership has been established.	2.3.1	Review the Wetlands Management Plan and business case for the Mutton Hole Wetlands Conservation Park when traditional ownership has been established.	Ongoing
Biosecurity management enhances the environment.	Implement the recommendations contained within the Biosecurity Plan - Pest animals and plants.	2.4.1	Implement the recommendations contained within the Biosecurity Plan - Pest animals and plants.	Ongoing
A regional biosecurity plan is in place.	Contribute to the development of a Regional (NWQROC Member Councils) Biosecurity Plan and implement recommendations.	2.5.1	Contribute to the development of a Regional (NWQROC Member Councils) Biosecurity Plan and implement recommendations.	Ongoing
Biosecurity officers based in the gulf region.	Advocate to have biosecurity officers' positions allocated to the gulf.	2.6.1	Advocate to have biosecurity officers' positions allocated to the gulf.	Lobbying activity 2 per annum



**Theme Two: Carpentaria Environment (continued)**

Link to Corporate Plan		Operational Plan		
Outcome	Strategy	Number	Key Initiative	Timeline / Target
Prosecution for illegal dumping of rubbish.	Maintain education campaign and encourage community to report illegal dumping.	2.7.1	Install illegal dumping cameras and issue fines.	10% increase in prosecutions
Management of green waste in Karumba.	Develop green waste strategy for Carpentaria Shire.	2.8.1	Develop green waste strategy for Carpentaria Shire.	June 2027



**Theme Three: Carpentaria Economy**

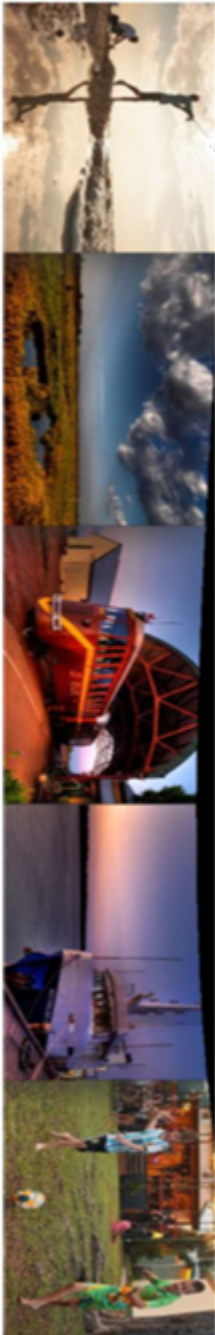
The key objective is to ensure a dynamic and diverse economy creating industry development and employment opportunities.

Outcome	Link to Corporate Plan	Strategy	Number	Key Initiative	Operational Plan	Timeline / Target
The Economic Development Strategy is implemented.		Renew the Carpentaria Shire Economic Development Strategy projects.	3.1.1	Review and renew the Carpentaria Shire Economic Development Strategy projects.		December 2026
Carpentaria Shire is included in the opportunities & benefits identified in the NW Minerals Province Economic Diversification Strategy.		Continue to participate in the North West Minerals Province.	3.2.1	Continue to participate in the North West Minerals Province.		No. of Engagements 2 per annum
A sustainable tourism sector.		Review and renew the Tourism Strategy to include new and existing initiatives.	3.3.1	Review and renew the Tourism Strategy to include new and existing initiatives.		December 2027
Savannah way sealing program maintained.		Continue to pursue funding for the sealing of the unsealed sections of the SAVANNAH WAY – Australia's Adventure Drive.	3.4.1	Continue to pursue funding for the sealing of the unsealed sections of the SAVANNAH WAY – Australia's Adventure Drive.		Ongoing
The housing strategy being implemented.		Finalise the rent to buy scheme.	3.5.1	Finalise the rent-to-buy scheme.		December 2027
Dixie way upgrade, (Burke Development Road to Peninsular Development Road) is complete.		Continue to source funding for road upgrades.	3.6.1	Continue to source funding for road upgrades.		Ongoing



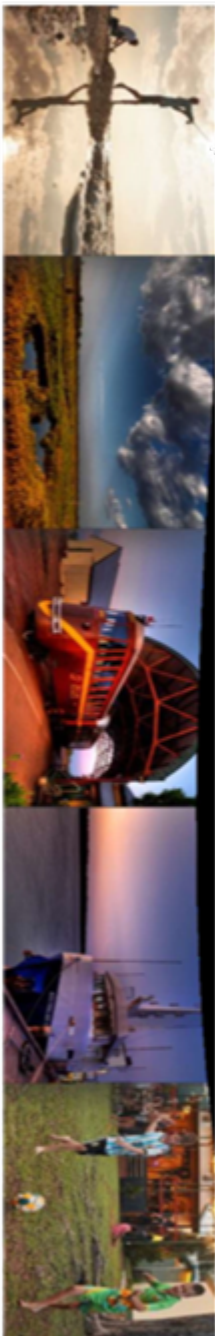
**Theme Three: Carpentaria Economy (continued)**

Link to Corporate Plan		Operational Plan		
Outcome	Strategy	Number	Key Initiative	Timeline / Target
Quality reliable Telecommunications.	Continue advocating for the establishment of enhanced services to the Shire.	3.7.1	Continue advocating for the establishment of enhanced services to the Shire.	No. of Engagements 2 per annum
Buy Local gift card system established.	Investigate and if feasible, establish a buy local card system for the Shire.	3.8.1	Investigate and if feasible, establish a Buy Local card system for the Shire.	June 2027
Industrial land is available.	Progress new industrial development to sale stage.	3.9.1	Progress new industrial development to sale stage.	December 2027
Normanton airport terminal and apron is upgraded and expanded.	Develop concept plans for the upgrade of the Normanton airport terminal.	3.10.2	Develop concept plans for the upgrade of the Normanton airport terminal.	Develop concept plans for the upgrade of the Normanton airport terminal.
	When plans are adopted, seek funding options for upgrade construction.	3.10.3	Normanton airport terminal - when plans are adopted, seek funding options for upgrade construction.	December 2029
New planning scheme is adopted.	Finalise flood study report and present to Council for consideration.	3.11.1	Finalise flood study report and present to Council for consideration.	December 2026
Sustainable future development of the Port of Karumba.	Work in collaboration with Gulf Savannah Development on the business plan for the development of port of Karumba.	3.12.1	Work in collaboration with Gulf Savannah Development on the business plan for the development of Port of Karumba.	December 2027
Century Mine infrastructure remains in place when the operator closes.	Advocate strongly with the DNR to require existing infrastructure to be retained.	3.13.1	Advocate strongly with the DNR to require existing infrastructure to be retained.	No. of Engagements 4 per annum



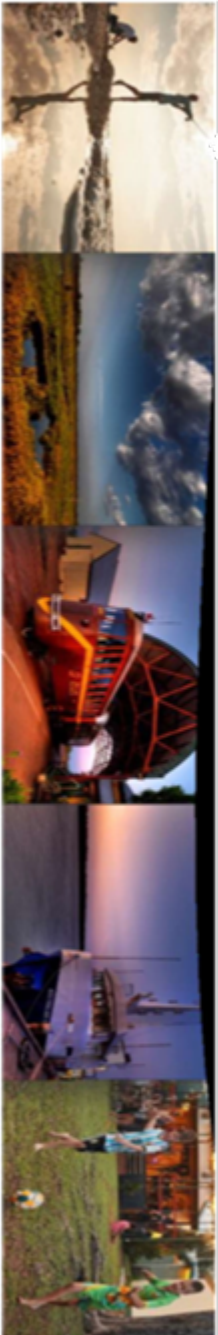
**Theme Three: Carpentaria Economy (continued)**

Link to Corporate Plan		Operational Plan		
Outcome	Strategy	Number	Key Initiative	Timeline / Target
Circular economy strategy is in place.	Develop a circular economy strategy with the first element being waste.	3.14.1	Develop a circular economy strategy with the first element being waste.	December 2029
The community grows its own professionals.	Support traineeships and apprenticeships and localised education opportunities. Advocate for a country university.	3.15.1 3.15.2	Support traineeships and apprenticeships and localised education opportunities. Advocate for a country university.	No. of apprentices / trainees on staff > 4 No. of Engagements 2 per annum
Reliable electricity supply.	Advocate to link power line from Century Mine to Doomadgee, Burketown and Normanton to the existing network.	3.16.1	Advocate to link power line from Century Mine to Doomadgee, Burketown and Normanton to the existing network.	No. of Engagements 4 per annum
A secure and reliable water supply.	Continue to investigate options to upgrade existing ageing infrastructure to enhance reliability.	3.17.1	Continue to investigate options to upgrade existing ageing infrastructure to enhance reliability.	Ongoing

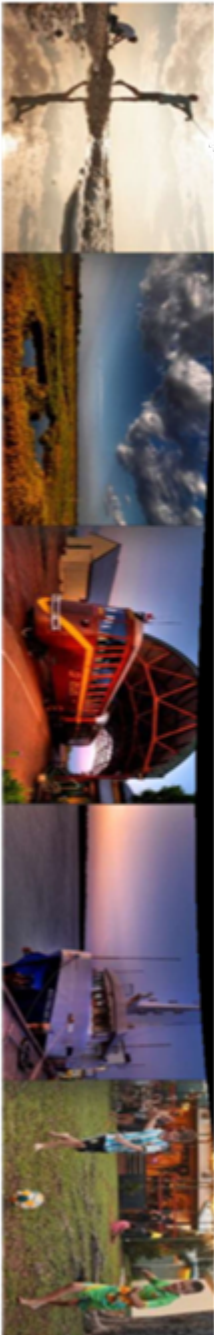


**Theme Four: Carpentaria Governance**  
 The key objective is to facilitate a well governed, responsive Council, providing effective leadership and management, and respecting community values.

Outcome	Link to Corporate Plan		Operational Plan		
	Strategy	Number	Key Initiative	Timeline / Target	
A planned and safe workforce.	Develop and implement a workforce strategy.	4.1.1	Develop and implement a workforce strategy.	December 2026	
	Review and update the People Management Framework.	4.1.2	Review and update the People Management Framework.	December 2026	
	Promote the development of local and existing Council staff and allow progression and succession.	4.1.3	Promote the development of local and existing Council staff and allow progression and succession.	December 2026	
A financially sustainable organisation.	Maintain compliant WH&S systems that enhance staff safety.	4.1.4	Maintain compliant WH&S systems that enhance staff safety.	No. of incidents <4 per annum	
	Provide regular reporting on financial sustainability ratios.	4.2.1	Provide regular reporting on financial sustainability ratios.	Monthly	
An efficient and effective organisation.	Develop systems that promote continuous improvement.	4.3.1	Develop systems that promote continuous improvement.	No. of processes reviewed, 8 per year	
	Adopt and implement a customer service charter.	4.4.1	Adopt and implement a customer service charter.	December 2026	
Quality customer service.	Enhance the Council website to improve customer online interaction.	4.4.2	Enhance the Council website to improve customer online interaction.	No. of online services established, 2 per yr	
	Establish a quality complaints management system that allows data recording and reporting.	4.4.4	Establish a quality complaints management system that allows data recording and reporting.	December 2026	



Link to Corporate Plan		Operational Plan		
Outcome	Strategy	Number	Key Initiative	Timeline / Target
Safe and reliable community infrastructure.	Review, update and implement asset management plans.	4.5.1	Review, update and implement asset management plans.	Ongoing
The community has confidence in Council.	Provide code of conduct training at induction and on a regular basis.	4.6.1	Provide Code of Conduct training at induction and on a regular basis.	No. of COC breaches <10 per annum
	Monitor and report on Code of Conduct breaches.	4.6.2	Monitor and report on Code of Conduct breaches.	100% of COC breaches reported
The community is well represented.	Registers of interests are maintained in accordance with mandatory requirements.	4.6.3	Registers of interests are maintained in accordance with mandatory requirements.	Nil declarations out-of-date annually
	Review and update the Advocacy Action Plan.	4.7.1	Review and update the Advocacy Action Plan.	annually
Councilors work productively as a team.	Maintain representation on the NWQROC, WQAC, NWRRTG, QWRAP, and relevant bodies.	4.7.2	Maintain representation on the NWQROC, WQAC, NWRRTG, QWRAP, and relevant bodies.	Attendance at events 100%
	Establish options for activities to enhance Councilor interaction and cooperation.	4.8.1	Establish options for activities to enhance Councilor interaction and cooperation.	No. of team-building activities >2 per annum
A well informed and skilled Council.	Identify and invite Councilors to participate in development opportunities.	4.9.1	Identify and invite Councilors to participate in development opportunities.	No. of development activities per Councilor. >2 per yr
Quality financial management.	Resource the financial management function to ensure that statutory requirements are met.	4.10.1	Resource the financial management function to ensure that statutory requirements are met.	Nil matters unresolved from previous audit



Link to Corporate Plan		Operational Plan		
Outcome	Strategy	Number	Key Initiative	Timeline / Target
Best practice risk management.	Review and maintain a comprehensive risk management function.	4.11.1	Review and maintain a comprehensive risk management function.	No. of risk register reviews. 4 per annum
A well-managed fleet operation provides positive outcomes.	Maintain monitoring and reporting to enhance fleet performance and deliver positive revenue outcomes.	4.12.1	Maintain monitoring and reporting to enhance fleet performance and deliver positive revenue outcomes.	7% ROC delivered
Internal audit provides adequate assurance.	Ensure internal audit plans are informed by the risk register and reports are reviewed and acted on.	4.13.1	Ensure internal audit plans are informed by the risk register and reports are reviewed and acted on.	Quarterly reporting
Compliant and effective reporting	Officer's reports reference corporate plan, risk register, legal and financial implications. Ensure all statutory reports are prepared and delivered in a timely manner.	4.14.1 4.14.2	Officer's reports reference corporate plan, risk register, legal and financial implications. Ensure all statutory reports are prepared and delivered in a timely manner.	Nil non-compliant reports Nil late reports
Effective records management	Maintain effective systems to ensure quality and compliant records management.	4.15.1	Maintain effective systems to ensure quality and compliant records management.	Nil unresolved internal audit record management issues
Effective and productive Council meetings	Councillors are well informed through workshops. Agendas, minutes and business papers are comprehensive and provided in a timely manner.	4.16.1 4.16.2	Councillors are well informed through workshops. Agendas, minutes and business papers are comprehensive and provided in a timely manner.	As required Nil agendas not provided on time



## **BUSINESS PAPERS**

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### **3.2 2026/2027 CONCEALED WATER LEAK POLICY**

**Attachments:** 3.2.1. Concealed Water Leak Policy 2026/2027

**Author:** Andrew Shaw - Chief Operating Officer

**Date:** 12 June 2026

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

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#### **Executive Summary:**

The Concealed Water Leak Policy is presented to Council for Adoption.

#### **RECOMMENDATION:**

That pursuant to section 122 of the Local Government Regulation 2012, Council resolves to adopt the 2026/2027 Concealed Water Leak Policy.

#### **Background:**

Council may adopt policies pertaining to any granting of concessions for rates and charges levied during the financial year.

The purpose of the Concealed Water Leak Policy is to provide assistance to qualifying customers who have larger than normal excess water consumption due to the existence of a concealed water leak which has occurred outside their knowledge and control.

#### **Consultation (Internal/External):**

- Mayor and Councillors
- Chief Executive Officer
- Relevant Managers and staff

#### **Legal Implications:**

- Local Government Act 2009
- Local Government Regulation 2012
- Carpentaria Shire Council Revenue Policy

#### **Financial and Resource Implications:**

- Within budget.

#### **Risk Management Implications:**

- Risks are within normal operational parameters.



# Concealed Water Leak Policy

## Policy Details

Policy Category	Council Policy
Date Adopted	18 <sup>th</sup> June 2026
Resolution Number	
Approval Authority	Council
Effective Date	1 <sup>st</sup> July 2027
Policy Version Number	5.0.0
Policy Owner	Chief Operating Officer
Contact Officer	Manager Finance

## Supporting documentation

Legislation	<ul style="list-style-type: none"> <li>Local Government Act 2009</li> <li>Local government Regulation 2012</li> </ul>
Policies	<ul style="list-style-type: none"> <li>Revenue Policy</li> <li>Revenue Statement</li> <li>Faulty Water Meters Policy</li> </ul>
Delegations	<ul style="list-style-type: none"> <li>Nil</li> </ul>
Forms	<ul style="list-style-type: none"> <li>Form 316 – Concealed Water Leak Application</li> </ul>
Supporting Documents	<ul style="list-style-type: none"> <li>Corporate Plan 2025 – 2029</li> </ul>

## Version History:

Version	Adopted	Comment	eDRMS #
3.0.0	15/7/2020	Council Resolution SM0720/015	POL_E_CSF_016
3.0.1	30/06/2021	Council Resolution SM0621/013	
3.0.2	16/06/2022	Council Resolution SM0622/013	
3.0.3	22/06/2023	Council Resolution BM0623/003	
3.0.4	20/06/2024	Council Resolution	
4.0.0	19/06/2025	Council Resolution	
5.0.0	18/06/2026	Council Resolution	

Concealed Water Leak Policy  
 Policy Number: POL\_E\_CSF\_016  
 Document ID: 557508  
 Document accurate and up to date at time of printing

Version 4.0.0  
 Page 1 of 4



## Contents

<b>INTENT</b> .....	<b>3</b>
<b>REPEAL</b> .....	<b>3</b>
<b>SCOPE</b> .....	<b>3</b>
<b>POLICY</b> .....	<b>3</b>
<b>DEFINITIONS</b> .....	<b>4</b>



## Intent

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Council will provide assistance to qualifying ratepayers who have larger than normal water consumption charges due to the existence of a concealed leak.

## Repeal

---

This policy repeals all previous policies relating to concealed water leaks.

## Scope

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This policy applies to all properties connected to the Carpentaria Shire Council water supply scheme (excluding raw water connections for stock watering and industrial use) and have a Council approved water meter.

## Policy

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Ratepayers receiving metered water supplies from Carpentaria Shire Council are responsible for managing the water supply on their property i.e. from the property side of the water meter. This includes maintenance and repair of all water services on the property. All reasonable effort must be taken by the owner to ensure that the property's water infrastructure is maintained in good working order.

Tenants have an obligation to report a suspected leak to the owner/managing agent of the property.

Where Council becomes aware of a potential water leak at a property, Council will make best efforts to notify the property owner. Such notification is provided as an added service and such notification, or the lack thereof does not alter the concessions under this policy.

Council has no obligation to provide financial assistance to customers affected by leaks on their property; however, Council recognises that at times the water leaks can go undetected for relatively long periods and may cause financial difficulties for some ratepayers. Carpentaria Shire ratepayers that have experienced a sudden and very large increase in water use due to concealed leaks on their property may apply for financial assistance subject to conditions outlined in this policy.

### Conditions for receiving financial assistance

Approval of financial assistance is at the discretion of Carpentaria Shire Council and will only be granted as follows:

- All applications are to be submitted on the Concealed Water Leak Application Form;
- The concealed water service leak must have been repaired by a licensed plumber or the property owner/occupier in a timely and effective manner to minimise the water loss.
- Repairs must be completed within 14 days of a water account being issued or the customer becoming aware of a possible water leak via Council notification;



- The ratepayer must also provide either:-
  - a) a copy of the licensed plumbers invoice detailing the work undertaken and confirming the repair of the leak; or
  - b) where the property owner has effected repairs, a detailed Statutory Declaration detailing the repair.
- Financial assistance sought under the provisions of this policy will only be considered in relation to water bills issued during the current financial year;
- Applications will only be considered if received within 60 days from the date of issue of the water account;
- Only two applications may be granted per property within a five (5) year period (i.e. five (5) years from the date of approval of the first application for financial assistance).

**Specific Exclusions**

Assistance will not be considered for the following:

- Leaks and/or bursts on internal pipework (under floor or within walls) appliances, fixtures or fittings including air conditioners, dish washers, swimming pools, hot water systems, toilet cisterns, valves, internal and external taps; or
- Situations where the leak is visible; or
- Plumbing that is not compliant with government regulations; or
- Vacant land.

**Extent of Assistance**

If the application for the financial assistance is approved, the ratepayer will pay the first \$200 plus 25% of the remaining water consumption charge. For example:

*A ratepayer has a water consumption charge of \$1,000. The ratepayer pays the first \$200 plus 25% of the remaining \$800. The ratepayer would pay \$400 of the water consumption charge and Council would waive the remaining \$600.*

**Definitions**

TERM	DEFINITION
<b>Concealed Leaks</b>	Water escaping from pipework on the ratepayer's side of the water meter in a location that is not readily visible or apparent.

Adopted by Council by Resolution.

## **BUSINESS PAPERS**

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### **3.3 2026/2027 FAULTY WATER METER POLICY**

**Attachments:** 3.3.1. Faulty Water Meter Policy 2026/2027

**Author:** Andrew Shaw - Chief Operating Officer

**Date:** 12 June 2026

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

---

#### **Executive Summary:**

The Faulty Water Meter Policy is presented to Council for Adoption.

#### **RECOMMENDATION:**

That pursuant to section 122 of the Local Government Regulation 2012, Council resolves to adopt 2026/2027 Faulty Water Meter Policy.

#### **Background:**

Council may adopt a policy pertaining to any granting of concessions for rates and charges levied during the financial year.

The purpose of this policy is to establish guidelines and processes to ensure consistency in the assessment of written requests to review water consumption charges due to a possible faulty water meter or inaccurate reading.

This policy has been reviewed by the Manager for Water and Waste and no significant changes have been made.

#### **Consultation (Internal/External):**

- Mayor and Councillors
- Chief Executive Officer
- Relevant Managers and Staff

#### **Legal Implications:**

- Local Government Act 2009
- Local Government Regulation 2012
- Revenue Policy

#### **Financial and Resource Implications:**

- Within budget.

## **BUSINESS PAPERS**

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**Risk Management Implications:**

- Risks are within normal operational parameters.



## Faulty Water Meter Policy

### Policy Details

Policy Category	Council Policy
Date Adopted	18 <sup>th</sup> June 2026
Endorsed by	Chief Executive Officer
Approval Authority	Council
Effective Date	1 <sup>st</sup> July 2026
Policy Version Number	6.0
Policy Owner	Chief Operating Officer
Contact Officer	Manager Finance
Review Date	30/06/2027

### Supporting documentation

Legislation	<ul style="list-style-type: none"> <li>Local Government Act 2009</li> <li>Local government Regulation 2012</li> <li>Water Supply (Safety and Reliability) Act 2008</li> <li>Water Act 2000</li> </ul>
Policies	<ul style="list-style-type: none"> <li>Revenue Statement</li> <li>Concealed Water Leak Policy</li> </ul>
Delegations	<ul style="list-style-type: none"> <li>Nil</li> </ul>
Forms	<ul style="list-style-type: none"> <li>Water Meter Test Application Form</li> </ul>
Supporting Documents	<ul style="list-style-type: none"> <li>Corporate Plan 2025 – 2029</li> </ul>

### Version History:

Version	Adopted	Comment	eDRMS #
1.0	15/7/2020	Council Resolution SM0720/016	POL_E_CSF_002
2.0	30/6/2021	Council Resolution SM0621/014	
3.0	16/6/2022	Council Resolution SM0622/14	
4.0	22/06/2023	Council Resolution BM0623/004	
5.0	19/06/2025	Council Resolution	
6.0	18/06/2026	Council Resolution	



## Contents

<b>INTENT</b> .....	<b>3</b>
<b>SCOPE</b> .....	<b>3</b>
<b>REPEAL</b> .....	<b>3</b>
<b>POLICY</b> .....	<b>3</b>
<b>OPERATIONS</b> .....	<b>3</b>
<b>TESTING OF WATER METERS</b> .....	<b>3</b>
<b>WATER METER NOT REGISTERING ACCURATELY</b> .....	<b>4</b>
<b>CHARGES</b> .....	<b>ERROR! BOOKMARK NOT DEFINED.</b>
<b>WATER METER IS REGISTERING ACCURATELY</b> .....	<b>4</b>



## Intent

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The purpose of this policy is to establish guidelines & processes to ensure consistency in the assessment of written requests to review water consumption charges due to a possible faulty water meter or inaccurate reading.

## Scope

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The scope of this policy shall apply to all properties within the local government area connected to Council's water reticulation system via an approved water meter.

## Repeal

---

This policy repeals all previous versions of policies relating to faulty meters.

## Policy

---

This policy shall only apply to water meters on properties connected to Council's water reticulation system.

Council is responsible for the provision of an accurate water meter to the property and all infrastructure up to and including the water meter unless documented otherwise.

The property owner is responsible for water consumed at the property and all infrastructure on the property side of the water meter, including the payment for water loss through leaks.

A Water Meter Test Application Form must be submitted to Council together with the prescribed fee before a water meter test will be performed as set out below.

The water meter testing fee will be refunded if the water meter is found to be faulty or an inaccurate reading was taken.

Where water meters are found to be faulty or inaccurate readings were taken, the consumption will be estimated, and the charges applied to the assessment.

Council will take the appropriate steps to repair or replace faulty water meters.

## Operations

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### Testing of Water Meters

A property owner may request that Council test a water meter. The request must be made on the approved form and be accompanied by the prescribed fee.

Council may at any time test a water meter.

Where a request is made in respect of testing of water meters, Council must determine whether the water meter is registering accurately.



**Water Meter Not Registering Accurately**

Where Council determines that the water meter is registering  $>+5\%$  then the water meter is not registering accurately, and Council will refund the prescribed fee and install a replacement water meter which is registering accurately.

Charges applied for the period will be credited back to the Assessment.

Consumption will be estimated by averaging the consumption from three (3) equivalent billing period consumption totals and applying the calculated charges to the Rates Assessment.

**Water Meter is Registering Accurately**

Where Council determines that the water meter is registering  $<-5\%$  then the water meter is not registering accurately, and Council will carry out any necessary actions to ensure the water meter is registering accurately in accordance with the prescribed standard before reinstalling the meter.

The prescribed fee shall not be refunded, and the property owner shall be fully responsible for water consumption charges.

Adopted by Council by Resolution.

## **BUSINESS PAPERS**

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### **3.4 2026/2027 DEBT POLICY**

**Attachments:** 3.4.1. Debt Policy 2026/2027  
**Author:** Andrew Shaw - Chief Operating Officer  
**Date:** 12 June 2026

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

---

#### **Executive Summary:**

This report provides an update of the Debt Policy for adoption with the annual budget 2026/2027. This revision shows updated balances of existing borrowings, and there are no planned future borrowings.

#### **OFFICERS RECOMMENDATION:**

That pursuant to section 104 of the Local Government Act 2009 and section 192 of the Local Government Regulation 2012, Council resolves to adopt the 2026/2027 Debt Policy.

#### **Background:**

Section 104 of the Local Government Act 2009 requires a local government to establish a system of financial management including a debt policy.

Section 192 (Debt Policy) of the *Local Government Regulation 2012* requires that:

- (1) A local government must prepare and adopt a debt policy for a financial year.
- (2) The debt policy must state –
  - a. The new borrowings planned for the current financial year and the next (nine) 9 financial years; and
  - b. The period over which the local government plans to repay existing and new borrowings.

Currently Council has not planned for any new borrowing in the 2026/2027 financial period or the next 9 financial years.

Currently Council has \$4,724,382 in borrowings through Queensland Treasury Corporation (QTC) with annual debt principal repayments of \$629,470 budgeted for the 2026/2027 financial year.

Repayment of the existing debts to QTC will be completed within a period of 4-9 years.

#### **Consultation (Internal/External):**

- Mayor and Councillors
  - Chief Executive Officer
-

## **BUSINESS PAPERS**

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- ELT and relevant staff
- Queensland Treasury Corporation

### **Legal Implications:**

- Local Government Act 2009
- Local Government Regulation 2012
- Statutory Bodies Financial Arrangements Act 1982 (SBFAA); and
- Statutory Bodies Financial Arrangements Regulation 2019 (SBFAR).

### **Financial and Resource Implications:**

- As provided in this report.

### **Risk Management Implications:**

- Council's long term financial forecasting model is used to determine required and sustainable debt levels.



## Debt Policy

### Policy Details

<b>Policy Category</b>	Council Policy
<b>Date Adopted</b>	18 <sup>th</sup> June 2026
<b>Resolution Number</b>	
<b>Approval Authority</b>	Council
<b>Effective Date</b>	1 <sup>st</sup> July 2026
<b>Policy Version Number</b>	8.0.0
<b>Policy Owner</b>	Chief Operating Officer
<b>Contact Officer</b>	Manager Finance

### Supporting documentation

<b>Legislation</b>	<ul style="list-style-type: none"> <li>Local Government Act 2009</li> <li>Local government Regulation 2012</li> </ul>
<b>Policies</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Delegations</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Forms</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Supporting Documents</b>	<ul style="list-style-type: none"> <li>Corporate Plan 2025 - 2029</li> </ul>

### Version History:

Version	Adopted	Comment	eDRMS #
8.0.0	18/06/2026	Council Resolution BM0XXXXX	
7.0.0	19/06/2025	Council Resolution BM0625/006	
6.0.0	22/06/2023	Council Resolution BM0623/005	
5.0.0	16/6/2022	Council Resolution BM0622/003	
4.0.0	30/6/2021	Council Resolution SM0621/003	
3.0.0	15/7/2020	Council Resolution SM0720/004	POL_E_C



## Contents

<b>INTENT</b> .....	<b>3</b>
<b>REPEAL</b> .....	<b>3</b>
<b>PRINCIPLES</b> .....	<b>3</b>
<b>SCOPE</b> .....	<b>3</b>
<b>RESPONSIBILITIES</b> .....	<b>3</b>
<b>POLICY</b> .....	<b>3</b>
<b>EXISTING AND PLANNED BORROWINGS</b> .....	<b>4</b>



## Intent

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The Debt Policy is intended to set out the planned borrowings for Council over the next ten (10) years. The relevant legislation is:

- Local Government Act 2009, Chapter 4, Part 3, Sections 104(5); and
- Local Government Regulation 2012, Chapter 5, Part 4, Section 192.

## Repeal

---

This Policy repeals all previous versions of policies relating to the Debt Policy.

## Principles

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To provide Council with a debt management strategy based on sound financial management guidelines.

To establish a framework for new borrowings planned for the next financial year and the following nine (9) financial years; and the period over which Council plans to repay existing and new borrowings.

## Scope

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This policy applies to the debt raising and redemption functions of Council.

## Responsibilities

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This Policy is to be implemented by all Elected Members and Officers; and the responsible officer for this Policy is the Chief Operating Officer who is required to ensure that the annual budget conforms to this policy.

## Policy

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It is Council's intention that, in order to provide a better service and value for money to ratepayers, Council will restrict the purpose of loans to asset acquisition and expenditure of a capital nature only. The service that will be provided by long term capital assets will benefit present and future generations. Therefore, it is the opinion of Council that the cost should be shared between present and future generations.

The appropriate mix of debt and internal funding is intended to provide the lowest long-term level of rates which does not over-commit future generations, but which provides adequate flexibility of funding in the short term. The total debt will depend on the outlook for growth in the region. The term of the debt will relate to the life of the asset created but will not exceed twenty (20) years for any individual asset.

Council will not use long-term debt to finance operating activities or recurrent expenditure of Council. Council will raise all external borrowings from the Queensland Treasury Corporation.



The following table shows Existing and Planned Future Borrowings, including estimates of annual repayments and remaining loan terms.

Existing and Planned Borrowings

Loan Description	Balance as at 30/06/26	Forecast Balance as at 30/06/27	Est. Annual Loan Payments 2026/2027	Estimated Remaining Term of Loan (Years)
<b>Current Carpentaria Shire Borrowings</b>				
Karumba Sewerage	926,929	716,716	210,213	4
Normanton Water Supply	555,843	452,012	103,831	5
Raise Glenore Weir	3,241,610	2,926,184	315,426	9
<b>Total Current Carpentaria Shire Borrowings</b>	<b>4,724,382</b>	<b>4,094,912</b>	<b>629,470</b>	
<b>Planned "New" Carpentaria Shire Borrowings</b>				
FY 2026/2027	0	0	0	0
FY 2027/2028	0	0	0	0
FY 2028/2029	0	0	0	0
FY 2029/2030	0	0	0	0
FY 2030/2031	0	0	0	0
FY 2031/2032	0	0	0	0
FY 2032/2033	0	0	0	0
FY 2033/2034	0	0	0	0
FY 2034/2035	0	0	0	0
FY 2035/2036	0	0	0	0
<b>Total Planned "New" Carpentaria Shire Borrowings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*\*Council intends to fully fund its capital program for the next ten years from Government subsidies, funded depreciation, asset sales and capital reserves.*

No new borrowings are forecast over the next ten years, however this policy is required to be reviewed annually and updated to reflect any changes.

Adopted by Council by Resolution.

## **BUSINESS PAPERS**

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### **3.5 2026/2027 INVESTMENT POLICY**

**Attachments:** 3.5.1. Investment Policy 2026/2027  
**Author:** Andrew Shaw - Chief Operating Officer  
**Date:** 12 June 2026

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

---

#### **Executive Summary:**

The Investment Policy has been reviewed and it is confirmed that this policy conforms with all necessary legislation and is presented to Council to be adopted for the 2026/2027 financial year.

#### **OFFICERS RECOMMENDATION:**

That pursuant to Section 104 of the Local Government Act 2009 and section 191 of the Local Government Regulation 2012, Council resolves to adopt the 2024/2025 Investment Policy.

#### **Background:**

Section 104 of the Local Government Act 2009 requires a local government to establish a system of financial management including an investment policy.

Section 191 (Investment Policy) of the *Local Government Regulation 2012* requires that:

- (1) *A local government must prepare and adopt an investment policy.*
- (2) *The investment policy must outline –*
  - (a) *The local governments investment objectives and overall risk philosophy; and*
  - (b) *Procedures for achieving the goals related to investment stated in the policy.*

Section 104(5)(c) of the Local Government Act 2009 requires a local government to establish a system of financial management. The system of financial management established by a local government must include the following financial polices: -

- (i) *Investment Policy;*
- (ii) *Debt Policy;*
- (iii) *Revenue Policy.*

A local government must ensure that the financial policies are regularly reviewed and updated as necessary.

The Investment Policy has been reviewed and has been significantly revised to limit the investments to the QTC Cash Fund which is capital guaranteed and interest-bearing deposits with the local Westpac Branch.

## **BUSINESS PAPERS**

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### **Consultation (Internal/External):**

- Mayor & Councillors – Budget Workshops
- Chief Executive Officer

### **Legal Implications:**

- Local Government Act 2009
- Local Government Regulation 2012
- Statutory Bodies Financial Arrangements Act 1982 (SBFAA); and
- Statutory Bodies Financial Arrangement Regulation 2019 (SBFAR).

### **Financial and Resource Implications:**

- As provided in this report.

### **Risk Management Implications:**

- Council invests most available funds with the Queensland Treasury Corporation, which conforms with required legislation and meets the low risk profile that Council maintains when investing funds.



# Investment Policy

## Policy Details

Policy Category	Council Policy
Date Adopted	18 <sup>th</sup> June 2026
Resolution Number	BMXXXX
Approval Authority	Council
Effective Date	1 <sup>st</sup> July 2026
Policy Version Number	9.0.0
Policy Owner	Chief Operating Officer
Contact Officer	Manager Finance

## Supporting documentation

Legislation	<ul style="list-style-type: none"> <li>Local Government Act 2009</li> <li>Local government Regulation 2012</li> <li>Statutory Bodies Financial Arrangements Act 1982</li> <li>Statutory Bodies Financial Arrangement Regulation 2019</li> </ul>
Policies	<ul style="list-style-type: none"> <li>Nil</li> </ul>
Delegations	<ul style="list-style-type: none"> <li>Nil</li> </ul>
Forms	<ul style="list-style-type: none"> <li>Nil</li> </ul>
Supporting Documents	<ul style="list-style-type: none"> <li>Corporate Plan 2025 - 2029</li> </ul>

## Version History:

Version	Adopted	Comment	eDRMS #
9.0.0	18/6/2026	Council Resolution BMxxxx/xx	
8.0.0	19/6/2025	Council Resolution BM0625/006	
7.0.0	19/6/2025	Council Resolution 624/006	
6.0.0	22/6/2023	Council Resolution BM0623/006	
5.0.0	16/6/2022	Council Resolution BM0622/004	
4.0.0	30/6/2021	Council Resolution No. 0621/004	
3.0.0	15/07/2020	Council Resolution SM0720/005	POL_E_C

Investment Policy  
 Policy Number: POL\_E\_CSF\_013  
 Document ID: XXXX  
 Document accurate and up to date at time of printing.

Version 9.0.0  
 Page 1 of 5



## Contents

<b>INTENT</b> .....	<b>3</b>
<b>SCOPE</b> .....	<b>3</b>
<b>REPEAL</b> .....	<b>3</b>
<b>PRINCIPLES</b> .....	<b>3</b>
<b>POLICY</b> .....	<b>3</b>
<b>ETHICS AND CONFLICTS OF INTEREST</b> .....	<b>3</b>
<i>Prudent Person Standard</i> .....	<b>3</b>
<i>Ethics and Conflicts of Interest</i> .....	<b>4</b>
<b>DELEGATION OF AUTHORITY</b> .....	<b>4</b>
<b>NEW INVESTMENT PRODUCTS</b> .....	<b>4</b>
<b>INVESTMENT PARAMETERS</b> .....	<b>4</b>
<i>Investible Funds</i> .....	<b>4</b>
<i>Authorised Investments</i> .....	<b>4</b>
<i>Portfolio Investment Parameters</i> .....	<b>4</b>
<b>LIQUIDITY</b> .....	<b>4</b>
<b>ROLES AND RESPONSIBILITIES</b> .....	<b>5</b>
<b>INTERNAL CONTROLS</b> .....	<b>5</b>
<b>REPORTING</b> .....	<b>5</b>
<b>BREACHES</b> .....	<b>5</b>
<b>DEFINITIONS</b> .....	<b>5</b>



## Intent

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The purpose of this policy is to provide direction and guidelines regarding the investment of cash holdings with an objective to maximize earnings whilst minimizing risk to ensure the security of Council's funds.

## Scope

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Carpentaria Shire Council's overall objective is to invest its funds at the most advantageous rate of interest available to it at the time for the investment type and in a way that it considers most appropriate given the circumstances.

## Repeal

---

This policy repeals all previous versions of policies relating to Council Investment.

## Principles

---

This policy applies to the investment of all surplus funds held by Carpentaria Shire Council. For the purposes of this policy, investments are defined as arrangements that are required or undertaken for the purpose of producing income and/or capital gains.

To establish a framework for:

- Ensuring that adequate procedures are in place to safeguard public monies;
- To maximize earnings via capitalizing on potential rate of returns, subject to acceptable levels of risk as determined by the SBFAA.
- To have ready access to funds for day-to-day operations without penalty; and
- Ensure adequate records are kept
- To maintain adequate levels of diversification.

Carpentaria Shire Council is risk averse and therefore adopts a passive investment approach where the overall objective is to ensure a return on capital commensurate with the risk taken. In priority, the order of investment activities shall be preservation of capital, liquidity and return.

Council may invest surplus funds in a capital guaranteed cash fund or any approved cash management product which it deems will provide the greatest benefit. Surplus funds are the cash balance that is in excess of operating cash requirements.

Operating cash not required for immediate use can also be invested in At Call Deposits to maximise returns in the short term. Operating cash is the cash required to fund operating activities for the immediate short term (less than one month). It takes into account cash inflows (e.g. debtor and other receipts) and outflows (e.g. creditor payments, wages etc.) for that time.



## Policy

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### Ethics and Conflicts of Interest

#### ***Prudent Person Standard***

The standard of prudence is to be used by investment officers when managing the overall portfolio. Investments will be managed with the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons. This includes having in place appropriate reporting requirements that ensure the investments are being reviewed and overseen regularly.

Investment officers are to manage the investment portfolios not for speculation, but for investment and in accordance with the spirit of this Investment Policy. Investment officers are to avoid any transaction that might harm confidence in Carpentaria Shire Council. They will consider the safety of capital and income objectives when making an investment decision.

#### ***Ethics and Conflicts of Interest***

Investment officers and employees shall refrain from personal activities that would conflict with the proper execution and management of Council's investment portfolio. This includes activities that would impair the investment officer's or employee's ability to make impartial decisions as outlined in Council's Code of Conduct Administration Instruction. This policy requires that employees and investment officials disclose to the Manager Finance and Administration any conflict of interest or any investment positions that could be related to the investment portfolio.

#### **Delegation of Authority**

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with sections 257 and 259 of the *Local Government Act 2009*.

Authority for the day-to-day management of Council's Investment Portfolio is delegated by the Chief Executive Officer to the Manager Finance.

#### **New Investment Products**

No new investment products will be allowed until a full risk assessment has been undertaken and signed off by the Chief Executive Officer and reported to Council.

#### **Investment Parameters**

##### ***Investible Funds***

For the purposes of this policy, investible funds are Council's cash holdings available for investment at any time.

##### ***Authorised Investments***

1. Queensland Treasury Corporation – Cash Fund
2. Interest-Bearing Deposits with Westpac Local Branch

##### ***Portfolio Investment Parameters***

The structure and features of Council's investments are to be consistent within the time horizon, risk parameters, liquidity requirements and operational needs of Council.

##### ***Quotations on Investments***

Quotations shall be obtained from authorised institutions when an investment is proposed.



## Liquidity

This refers to Council's ability to access funds in the short-term to meet its day-to-day liquidity requirements. Council will seek to maximise interest by maintaining its day to day liquidity needs for the next week, the next month, and annual cash forecasts, and manage liquidity by maintaining an appropriate cash balance in the transactional banking account.

Surplus funds should be invested in the QTC cash fund at least weekly, and more regularly where large sums are deposited.

## Roles and Responsibilities

### Internal Controls

The Chief Operating Officer and Manager of Finance are responsible for ensuring this policy is understood and adhered to by employees.

The Chief Operating Officer shall establish internal controls and processes that will ensure investment objectives are met and that the investment portfolios are protected from loss, theft or inappropriate use.

The investment officers are responsible for maintaining the day-to-day investments.

### Reporting

A monthly report will be prepared by the Manager Finance and provided to Council detailing the investment portfolio in terms performance or investment income earned.

## Breaches

Any breach of this Investment Policy is to be reported to the Chief Executive Officer and rectified within seven (7) days of the breach occurring.

## Definitions

TERM	DEFINITION
<b>At Call Deposit</b>	An investment that can be redeemed and the moneys invested can be retrieved by the investor from the financial institution within 30 days without penalty.
<b>Financial Institution</b>	An authorised deposit-taking institution within the meaning of the <i>Banking Act 1959 (Cwlth)</i> .
<b>Investment Officer</b>	Council officers who are responsible for the activity directly related to the transfers of cash between Council's investment accounts e.g. Finance Officers
<b>SBFAA</b>	Statutory Bodies Financial Arrangements Act 1982

Adopted by Council by Resolution.

## **BUSINESS PAPERS**

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### **3.6 2026/2027 REBATES AND CONCESSIONS ON RATES AND UTILITY CHARGES**

**Attachments:** 3.6.1. Pensioner Rate Concession Policy 2026/2027  
3.6.2. Rates Based Financial Assistance for Community Organisations Policy 2026/2027

**Author:** Andrew Shaw - Chief Operating Officer

**Date:** 12 June 2026

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

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#### **Executive Summary:**

The purpose of this report is to present the rates concessions to Council for adoption.

#### **OFFICERS RECOMMENDATION:**

That:

- (a) Pursuant to sections 119, 120, 121 and 122 of the Local Government Regulation 2012, Council resolve to adopt the:
  - o 2026/2027 Pensioner Rates Concession Policy; and
  - o 2026/2027 Rates Based Financial Assistance for Community Organisations Policy; and
- (b) Pursuant to sections 119, 120, 121 and 122 of the Local Government Regulation 2012, Council resolve to grant (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme), a 30% pensioner concession on all rates and charges (excluding water consumption charges, special rates and charges, and rural and state fire levy). The concession is offered on the basis that the ratepayers are pensioners (as defined by the Local Government Regulation 2012) and have resided within the Carpentaria local government area for a minimum period of at least 10 years.
- (c) Pursuant to sections 119, 120, 121 and 122 of the Local Government Regulation 2012, Council resolve to grant varied levels of concessions to approved charitable and other not-for-profit community organisations, including not-for-profit sporting bodies, in accordance with the provisions of the Rates Based Financial Assistance for Community Organisations Policy. The concessions are offered in accordance with eligibility criteria outlined within the Rates Based Financial Assistance for Community Organisations Policy and are offered on the basis that the ratepayers are entities whose objectives do not include the making of a profit.

## **BUSINESS PAPERS**

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### **Background:**

A local government may grant a ratepayer a concession for rates or charges for land only under this part.

Section 120 of the Local Government Regulation 2012 allows Council to only grant a concession on land that is owned or occupied by a stated ratepayer or class of ratepayer. These include but are not limited to:

- A pensioner;
- An entity whose objective do not include making a profit; or
- An entity that provides assistance or encouragement for arts or cultural development.
- Where payment of rates and charges will cause a hardship to the ratepayer.

Concessions may only be for the following types: -

- A rebate of all or part of the rates or charges;
- An agreement to defer payment of the rates or charges;
- An agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.

Council may grant the concession only by a resolution granting the concession to a stated ratepayer or class of ratepayer.

### **Consultation (Internal/External):**

- Mayor and Councillors
- Chief Executive Officer
- Relevant staff

### **Legal Implications:**

- Local Government Regulation 2012

### **Financial and Resource Implications:**

- As provided in the report.

### **Risk Management Implications:**

- The budget must be adopted before 1 August and in accordance with the requirements of the Local Government Act 2009 and Local Government Regulation 2012.



## Pensioner Rates Concession Policy

### Policy Details

Policy Category	Council Policy
Date Adopted	18 <sup>th</sup> June 2026
Resolution Number	
Approval Authority	Council
Effective Date	1 <sup>st</sup> July 2026
Policy Version Number	8.0.0
Policy Owner	Chief Operating Officer
Contact Officer	Manager Finance

### Supporting documentation

Legislation	<ul style="list-style-type: none"> <li>Local Government Act 2009</li> <li>Local government Regulation 2012</li> </ul>
Policies	<ul style="list-style-type: none"> <li>Revenue Policy</li> <li>Revenue Statement</li> </ul>
Delegations	<ul style="list-style-type: none"> <li>Nil</li> </ul>
Forms	<ul style="list-style-type: none"> <li>Form 311 – Pensioner Concession Application</li> </ul>
Supporting Documents	<ul style="list-style-type: none"> <li>Corporate Plan 2025 – 2029</li> </ul>

### Version History:

Version	Adopted	Comment	eDRMS #
2.0.0	15/07/2020	Council Resolution SM0720/011	POL_E_CSF_018
3.0.0	30.06.2021	Council Resolution SM0621/012	
4.0.0	16.06.2022	Council Resolution SM0622/012	
5.0.0	22/06/2023	Council Resolution BM0623/007	
6.0.0	20/06/2024	Council Resolution 062/007	
7.0.0	19/06/2025	Council Resolution BM0625/007	
8.0.0	18/06/2026	Council Resolution XXX	

Pensioner Rates Concession Policy  
 Policy Number: POL\_E\_CSF\_018  
 Document ID: 558848  
 Document accurate and up to date at time of printing

Version 9.0.0  
 Page 1 of 6



## Contents

<b>INTENT</b> .....	<b>3</b>
<b>REPEAL</b> .....	<b>3</b>
<b>SCOPE</b> .....	<b>3</b>
<b>POLICY</b> .....	<b>3</b>
<b>STATE GOVERNMENT REBATE</b> .....	<b>3</b>
<b>LOCAL GOVERNMENT CONCESSION</b> .....	<b>4</b>
<b>DEFINITIONS</b> .....	<b>6</b>



## Intent

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The purpose of this policy is to provide guidance to pensioners who apply for rate concessions.

## Repeal

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This policy repeals all previous versions of policies relating to Pensioner Rates Remission.

## Scope

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This policy is applicable to all Pensioners within the Council area who meet the required criteria for the State Government rebate and Council's concession of rates and charges.

## Policy

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Under this Policy any arrears of rates and charges associated with the residential allotment must be paid in full before a Pensioner is eligible to receive a concession.

### State Government Rebate

In accordance with Section 96 of the *Local Government Act 2009* and section 120 (1) (a) of the *Local Government Regulation 2012*, Council will grant a concession of 20% up to a maximum of \$200 per annum, on all rates and charges (excluding water consumption charges, special rates and charges, and rural and state fire levy), relating only to the current rating period where:

1. The Pensioner is the holder of a valid Queensland 'Pensioner Concession Card' issued by Centrelink, or the Department of Veterans' Affairs, or a Queensland 'Repatriation Health Card – For All Conditions (Gold Card)' issued by the Department of Veterans' Affairs; and
2. Is the owner or life tenant (either solely or jointly) of a property which is the Pensioners principal place of residence; and
3. Is solely or jointly legally responsible for the payment of rates and charges.

State Government rebate will be applied from the date that the Pensioner Concession application is received, and then from the first date of the new rating period, without the requirement to complete another application.



## Local Government Concession

In addition to this rebate, Council recognises the financial constraints for Pensioners and extends a further concession of its own. In accordance with Section 96 of the *Local Government Act 2009* and section 120 (1) (a) of the *Local Government Regulation 2012*, Council will grant a concession of 30% on all rates and charges (excluding water consumption charges, special rates and charges, and rural and state fire levy), relating only to the current rating period where:

### Pensioner Concession Card Holders

1. Must meet the above requirements for receiving the State Government pensioner rebate; and
2. Can prove they are a resident of Carpentaria Shire for at least ten years; and
3. There is no business being carried out on the property; and
4. There is no income being derived from the property; and
5. The Concession is not being claimed on any other property.

### Self-Funded Retirees

Must meet the following criteria

1. They must be at least 67 years of age (Proof of Age to be provided), and
2. Is the owner or life tenant (either solely or jointly) of a property which is the Pensioners principal place of residence; and
3. Is solely or jointly legally responsible for the payment of rates and charges; and
4. There is no business being carried out on the property; and
5. There is no income being derived from the property; and
6. The Concession is not being claimed on any other property, and
7. Must be able to prove that they are a resident of Carpentaria Shire for a total of at least ten years.

Council's concession will be applied from the date that confirmation of eligibility is received, and then from the first date of the new rating period, without the requirement to complete another application.

The State Government rebate will not apply to Self-Funded Retirees unless they can produce a current and valid Pensioner Concession Card.

## Application Process

Applications by Pensioners seeking a concession under this Policy must be made by completing the Pensioner Concession Application Form.

All applications are to be accompanied by a photocopy or photo of the current Pensioner Concession Card.

## Confirmation of Eligibility

Confirmation of eligibility through Department of Human Services, Centrelink Confirmation eServices (CCeS), will be undertaken upon receipt of the application and before each Rating Levy where consent has been given.

Where consent has not been given or revoked to confirm eligibility through CCeS, the following requirements can be asked of the applicant in any combination and with any other options that satisfies Council of their eligibility -



- a) Suitably dated annual letter from Centrelink confirming the pensioner holds a current and valid PCC and confirming the expiry date;
- b) Pensioner must produce a copy of their PCC once or twice yearly either to Council offices or via email;
- c) Statutory Declaration provided yearly confirming the pensioner's eligibility details (Principal Place of Residence) and PCC remains current and valid.

Subject to the applicant providing written consent to Council to seek confirmation, where a Pensioner has been granted a concession in accordance with a commensurate policy in a previous financial year, and where with applicant's pension and residential requirements have not altered, confirmation by the Commonwealth Department of Human Services and the Commonwealth Department of Veterans Affairs that he or she is an approved Pensioner, will be accepted in lieu of a written application.

### **Joint Ownership**

In cases where one or both owners are Pensioners, 100% of the concession shall be granted.

In cases where the applicant Pensioner is a joint owner of a property with a person other than their spouse, a pro-rata concession shall be granted.

### **Life Tenancy**

In cases where the applicant Pensioner is a Life Tenant, the subsidy will only be granted where the following additional supporting documentation is received by Council –

- a) Court Order or an Executed Will, ie the testator must be deceased
- b) A Statutory Declaration that the applicant Pensioner is solely responsible for the payment of Rates and Charges



## Definitions

TERM	DEFINITION
<b>Form</b>	Refers to Pensioner Concession Application form
<b>Pensioner</b>	A person who is the holder of a pensioner concession card issued by the department of the Commonwealth responsible for administering the <i>Social Security Act 1991</i> (Cwth) or the <i>Veterans' Entitlements Act 1986</i> (Cwth).

Adopted by Council on the 18<sup>th</sup> June 2026 by Resolution Number **BM0625/XXX**



## Rates Based Financial Assistance for Community Organisations Policy

### Policy Details

Policy Category	Council Policy
Date Adopted	18 <sup>th</sup> June 2026
Endorsed by	Chief Executive Officer
Approval Authority	Council
Effective Date	1 <sup>st</sup> July 2026
Policy Version Number	7.0.0
Policy Owner	Chief Operating Officer
Contact Officer	Manager Finance
Review Date	30/06/2027

### Supporting documentation

Legislation	<ul style="list-style-type: none"> <li>Local Government Act 2009, s96</li> <li>Local government Regulation 2012, Ch 4, Pt 10, s120</li> </ul>
Policies	<ul style="list-style-type: none"> <li>Revenue Policy</li> <li>Revenue Statement</li> </ul>
Delegations	<ul style="list-style-type: none"> <li>Nil</li> </ul>
Forms	<ul style="list-style-type: none"> <li>Nil</li> </ul>
Supporting Documents	<ul style="list-style-type: none"> <li>Corporate Plan 2025 – 2029</li> </ul>

### Version History:

Version	Adopted	Comment	eDRMS #
1.0.0	15/07/2020	Council Resolution SM0720/011	POL_E_CSF_017
2.0.0	30/06/2021	Council Resolution SM0621/012	
3.0.0	16/06/2022	Council Resolution SM0622/012	
4.0.0	22/06/2023	Council Resolution BM0623/007	
5.0.0	20/06/2024	Council Resolution	
6.0.0	19/06/2025	Council Resolution	
7.0.0	18/06/2026	Council Resolution <b>XX/XXX</b>	



## Contents

<b>INTENT</b> .....	<b>3</b>
<b>SCOPE</b> .....	<b>3</b>
<b>POLICY</b> .....	<b>3</b>
<b>1. CHARITABLE ORGANISATIONS</b> .....	<b>3</b>
<b>1.1. Community groups eligible for rate and charge remission are defined as:</b> .....	<b>3</b>
<b>1.2. Eligible community groups must:</b> .....	<b>3</b>
<b>1.3. Community Groups with a Council Lease</b> .....	<b>4</b>
<b>1.4. Exemptions</b> .....	<b>4</b>
<b>2. RELIGIOUS ORGANISATIONS</b> .....	<b>4</b>
<b>2.1 Religious organisations eligible for rate and charge remissions are defined as:</b> .....	<b>4</b>
<b>2.2 Eligible Religious organisations criteria:</b> .....	<b>4</b>
<b>3. APPLICATIONS</b> .....	<b>4</b>
<b>4. PERIOD OF RELIEF</b> .....	<b>5</b>
<b>5. REMISSIONS</b> .....	<b>5</b>
<b>DEFINITIONS</b> .....	<b>6</b>



## Intent

The purpose of this policy is to establish arrangements for Not-for-Profit Recreation, Sporting, Community and Religious organisations to receive financial assistance from Council in the form of rating remissions.

## Scope

This policy will allow Council to consider applications for remissions of general rates, water access and sewerage charges for Not-for-Profit recreational, sporting and community and religious organisations.

## Policy

Council is of the view that it is important to support the activities of Not-for-Profit community and religious organisations who contribute to the social, spiritual and economic wellbeing of the community.

There will be no remission given on Water Consumption under this Policy.

### 1. CHARITABLE ORGANISATIONS

#### 1.1. Community groups eligible for rate and charge remission are defined as:

- (i) not for profit, incorporated groups or associations with the primary aim of conducting activities and providing services for community benefit; and
- (ii) rely predominantly on volunteer labour, community fundraising, membership fees and donations; and
- (iii) do not receive state or federal government operational grants and do not rely on a fee for service business model.

#### 1.2. Eligible community groups must:

- (i) operate within the boundaries of Carpentaria Shire, and most members reside in the Carpentaria Shire; and
- (ii) be the owner or lessee of the land and be able to demonstrate that they are responsible for payment of the rates levied; and
- (iii) the land, or any part of the land, must not be rented or leased to a third party; and
- (iv) not use the property for residential purposes; and
- (v) not operate gaming machines; and
- (vi) not have outstanding rates on the property; and
- (vii) not hold a Full Club Licence issued by the Liquor Licensing Division (but may hold a General Purpose Permit or a Restricted Club Permit); and
- (viii) demonstrate how the organisation would be of benefit to the community, or a sufficient section of the public. A sufficient section of the community could be a local community, followers of a particular religion, people with a particular disability, refugees or young people.



### 1.3. Community Groups with a Council Lease

Council may allocate remission entitlements to eligible Community Groups with a Council Lease. It is the responsibility of the Community Group to contact Council should the Group believe it has not been granted these entitlements.

### 1.4. Exemptions

Where the discretion to exempt a property from general rates vests in Council, either under the *Local Government Act 2009* or within the conditions attached to a Council lease, the ratepayer may opt to forego this exemption and take advantage of the conditions of this policy.

## 2. RELIGIOUS ORGANISATIONS

### 2.1 Religious organisations eligible for rate and charge remissions are defined as:

- (i) A church or religious organisation established on the basis of a community of faith and belief, doctrines and practices of a religious character and engages primarily in religious activities.

### 2.2 Eligible Religious organisations criteria:

- (i) The land is owned by a religious entity and is less than 20 Ha; and
- (ii) The land is used for religious purposes, including public worship or the administration of the religious entity; and
- (iii) The land, or any part of the land, must not be rented or leased to a third party.

## 3. APPLICATIONS

- 3.1 Where the community group only has part ownership of the property or operates the property for part of the financial year the concession shall be reduced proportionately.
- 3.2 Applications will apply from the start of the half-year period that the application is received not to be backdated to previous periods.
- 3.3 All applications must be in writing and must be supported by a copy of the organisation's most recent financial statements (not greater than 12 months old), minutes of the AGM, and Certificate of Incorporation.

Council reserves the right to check the use of the land to see that it remains as it was at the time the exemption was first determined. However, there is a responsibility upon the Community group or Religious organisation to contact the Council when there is a change that could affect the status of the remission so as to avoid the necessity for the Community group or Religious organisation to reimburse the remission so obtained, including changes in the level of commerciality of the Community group or Religious organisation.



#### 4. PERIOD OF RELIEF

An application is required to lodge a new request for assistance at least once every five years.

#### 5. REMISSIONS

The *Local Government Regulation 2012* - Chapter 4, Part 10 Concessions, gives local governments the power to grant concessions for rates and charges. A concession may only be of the following types:

- (a) a rebate of all or part of the rates or charges
- (b) an agreement to defer payment of the rates or charges
- (c) an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges

##### 5.1 Remission available to eligible community organisations:

- (i) 50% net general rates;
- (ii) 50% water access charges (excluding water consumption)
- (iii) 50% sewer charges
- (iv) 50% cleansing charges

100% concession is available for certain childcare and like organisations, and 100% concession for vacant water, vacant sewerage and garbage charges for the Bynoe Park (A690). An example of the remission calculation is set out below.

##### 5.2 Remissions will be applied to the rates issued net of any early payment discount allowed or available of the gross rates that attract discount.

##### 5.3 The State Emergency Management Levy is collected by Council on behalf of the State Government so no remission or rebate from Council is available to community groups.



**Example of Remission Calculation:**

Charitable Organisation

Assessment = XXXX-XXXX-XXX

Concession	50%	0%	
	Original	No Concession	
	First Half Levy	First Half Levy	Total Concession
01 July XXXX – 31 December XXXX			
General Rates	\$815.39	\$0.00	-\$407.70
Water Access only	\$502.50	\$0.00	-\$251.25
Sewerage	\$1,142.00	\$0.00	-\$571.00
Cleansing (Garbage)	\$185.00	\$0.00	-\$92.50
State Gov Emergency	\$126.20	\$126.20	\$0.00
Gross Total	\$2,771.09	\$126.20	-\$1,322.45
Less Discount Applicable	\$264.49	\$0.00	-\$132.25
Council Concession	\$2,506.60	\$126.20	-\$1,190.20

**Definitions**

TERM	DEFINITION
<i>The Act</i>	means the <i>Local Government Act 2009</i>
<i>The Regulation</i>	means the <i>Local Government Regulation 2012</i>
<i>Council</i>	means the Mayor and Councillors of Carpentaria Shire Council

Adopted by Council "Date" by Resolution "Number"

## BUSINESS PAPERS

### 3.7 2026/2027 DIFFERENTIAL GENERAL RATES

**Attachments:** NIL  
**Author:** Andrew Shaw - Chief Operating Officer  
**Date:** 12 June 2026

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

#### Executive Summary:

This report is presented to Council for the adoption of the differential general rating categories and minimum general rate for the financial year 2026-2027.

#### OFFICERS RECOMMENDATION:

That:

- (a) Pursuant to section 94 of the Local Government Act 2009 and section 81 of the Local Government Regulation 2012, Council resolves to adopt the categories in to which rateable land is categorised, and the description of those categories as follows:

Category	Differential	Description
1	Vacant Urban Land <10,000 m <sup>2</sup>	All vacant urban land of less than 10,000m <sup>2</sup> in size, within the areas defined as Normanton Township or Karumba Township in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).
2	Residential Land <4,000 m <sup>2</sup> - PPR	All residential land, that is the owner's principal place of residence, and is less than 4,000m <sup>2</sup> in size, and is within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).
3	Residential Land ≥4,000m <sup>2</sup> & <100Ha	All land within the council area that is 4,000m <sup>2</sup> or more but less than 100Ha in size, that is used for residential or rural residential purposes.
4	Residential Multi-Units	All land within the council area which consists of multi residential dwellings.
5	Vacant Land ≥4,000m <sup>2</sup> & <100Ha	All land within the council area that is 4,000m <sup>2</sup> or more but less than 100Ha in size, that could be used for residential or rural residential purposes but is currently vacant.
6	Rural Areas <\$5,000,000	All rural land within the council area not included in other Categories, with a rateable value of less than \$5,000,000.

## BUSINESS PAPERS

7	Rural \$5,000,000 – <\$19,999,999	All rural land within the council area with a rateable value of between \$5,000,000 and \$19,999,999.
8	Rural ≥\$20,000,000	All rural land within the council area with a rateable value of \$20,000,000 or more.
9	Rural - Agriculture	All rural land within the council area used for agricultural purposes, other than grazing or other rural uses.
10	Commercial	All commercial land in Karumba and Normanton that is zoned “Commercial” in the Carpentaria Shire Council Planning Scheme 2008 (Map’s 3 and 5) and land zoned as ‘Residential’ used to operating commercial tourism operations.
11	Motels	All land within the council area used for public accommodation such as motels and guest houses.
12	Commercial - Other	All land within the council area that is used by eligible not-for-profit groups or organisations.
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	All land predominantly used for Commercial Electrical, Reticulation or Telecommunication purposes and which is located outside the Normanton and Environs and Karumba and Environs (Maps 2,3,4 & 5 Carpentaria Shire Planning Scheme 2008).
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	All land predominantly used for Commercial Electrical, Reticulation or Telecommunication purposes and is located within Normanton and Environs and Karumba and Environs (Maps 2,3,4 & 5 Carpentaria Shire Planning Scheme 2008).
15	Intensive Accommodation – 10 to 30 Persons	All land predominantly used for intensive accommodation capable of accommodating 10 to 30 persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
16	Intensive Accommodation – 31 to 50 Persons	All land predominantly used for intensive accommodation capable of accommodating 31 to 50 persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".

## BUSINESS PAPERS

17	Intensive Accommodation ≥51 Persons	All land predominantly used for intensive accommodation capable of accommodating 51 or more persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
20	Light Industry	All industrial land in Karumba and Normanton that is zoned "Industry" in the Carpentaria Shire Council Planning Scheme 2008 (Map's 3 and 5) excluding land identified in other Categories.
21	Transport and Heavy Industry <1Ha	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling, and or hazardous industries that is less than 1.0 Hectare in land size.
22	Service Stations	All land used for the purpose of and incidental to retail or wholesale fuel distribution, with a holding capacity of one million litres or less.
23	Bulk Fuel Storage	All land used for the purpose of and incidental to bulk fuel storage operations with a holding capacity greater than one million litres.
24	Shipping and Other Industry	All land zoned as "Strategic Port Land" and land used for the purpose of shipping operations and other industry located on the Norman River side of Yappar Street Industrial Area not identified in category 11, 13, 14, 15, 16, 17, 23, 25, 26, 27 and 28.
25	Processing Plant	All land used for the purpose of and incidental to the processing of goods and services for wholesale purposes.
26	Mine Product Operations	All land used, or capable of being used, for the purpose of, and incidental to: <ul style="list-style-type: none"> <li>-the bulk handling of mining products;</li> <li>-the storage of mining products;</li> <li>-the distribution of mining products; and/or</li> <li>-the storage of other mining related products and equipment.</li> </ul> This category includes land previously used for any one or more of the other purposes identified in this category, being rehabilitated (including the removal of structures).
27	Electricity Generation ≤5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of 5 Mega Watts or less.
28	Electricity Generation >5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of greater than 5 Mega Watts.

## BUSINESS PAPERS

31	Quarry 5,000 – 100,000 Tonnes	All land in the council area used or intended to be used as a quarry extracting between 5,000 and 100,000 tonnes as authorised by the appropriate State Government Department.
32	Quarry >100,000 Tonnes	All land in the council area used or intended to be used as a quarry extracting greater than 100,000 tonnes as authorised by the appropriate State Government Department.
33	Petroleum Lease	All petroleum leases located in the council area.
34	Mining Leases <25 people	All mining leases located in the council area, that employ less than 25 people in mining activities and has no on-site accommodation.
35	Mining Leases 25-99 people	All mining leases located in the council area, that employ 25 to 99 people in mining activities and has no on-site accommodation.
36	Mining Leases ≥100 people	All mining leases located in the council area, that employ 100 people or more in mining activities and has no on-site accommodation.
37	Mining Leases <25 people with accommodation	All mining leases located in the council area, that employ less than 25 people in mining activities and has on-site accommodation.
38	Mining Leases 25-99 people with accommodation	All mining leases located in the council area, that employ 25 to 99 people in mining activities and has on-site accommodation.
39	Mining Leases ≥100 people with accommodation	All mining leases located in the council area, that employ 100 people or more in mining activities and has on-site accommodation.
41	Caravan Parks <50 sites	All land within the council area used as a caravan park with less than 50 sites or accommodation units.
42	Caravan Parks 50 - 100 sites	All land within the council area used as a caravan park with 50 to 100 sites or accommodation units.
43	Caravan Parks >100 sites	All land within the council area used as a caravan park with more than 100 sites or accommodation units.
44	Hotels/Licensed Venue <20 Rooms	All land within the council area used for the purposes of hotels and licensed venues and may include less than 20 accommodation units.
45	Hotels/Licensed Venue ≥20 Rooms	All land within the council area used for the purposes of hotels and licensed venues and may include 20 or more accommodation units.

## BUSINESS PAPERS

50	Transport and Heavy Industry $\geq 1.0\text{Ha}$	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling and hazardous industries that is 1.0 Hectare or more in land size.
51	Residential Home Business	All land within the Council area that is used as a commercial home business.
52	Shopping Facility with $>25$ on-site carparks	All land within the Council area used as a shopping facility with greater than 25 onsite carparks.
53	Residential Land $<4,000\text{ m}^2$ - Non-PPR	All residential land, that is not the owner's principal place of residence, and is less than $4,000\text{m}^2$ in size, and is within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).

- (b) Council resolves to delegate to the Chief Executive Officer pursuant to section 257 of the *Local Government Act 2009* the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.
- (c) Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, Council resolves that the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category, is as follows:

Category	Differential	General Rate (cent in the dollar)	Minimum \$
1	Vacant Urban Land $<10,000\text{ m}^2$	1.7751	\$830
2	Residential Land $<4,000\text{ m}^2$ - PPR	1.6835	\$723
3	Residential Land $\geq 4,000\text{m}^2$ & $<100\text{Ha}$	0.9213	\$736
4	Residential Multi-units	2.0206	\$1,012
5	Vacant Land $\geq 4,000\text{m}^2$ & $<100\text{Ha}$	0.8412	\$879
6	Rural Areas $<\$5,000,000$	0.4215	\$1,404
7	Rural $\$5,000,000$ - $\$19,999,999$	0.5035	\$21,698
8	Rural $\geq \$20,000,000$	0.5912	\$103,702
9	Rural - Agriculture	0.5855	\$6,704
10	Commercial	2.0359	\$1,055
11	Motels	1.8603	\$2,528
12	Commercial - Other	1.1885	\$716

## BUSINESS PAPERS

13	Electrical Reticulation and Telecommunications Infrastructure – Rural	11.0072	\$1,839
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	19.9207	\$7,964
15	Intensive Accommodation – 10 to 30 Person	4.0415	\$1,613
16	Intensive Accommodation – 31 to 50 Person	4.0415	\$3,241
17	Intensive Accommodation ≥51 Person	3.8782	\$5,329
20	Light Industry	1.8503	\$1,069
21	Transport and Heavy Industry <1Ha	3.7543	\$2,502
22	Service Stations	2.1118	\$1,301
23	Bulk Fuel Storage	3.7891	\$2,602
24	Shipping and Other Industry	4.4629	\$2,602
25	Processing Plant	5.4649	\$2,602
26	Mine Product Operations	81.5867	\$1,859,082
27	Electricity Generation ≤5MW	2.4140	\$5,393
28	Electricity Generation >5MW	2.4140	\$10,769
31	Quarry 5,000–100,000 Tonnes	4.6320	\$6,504
32	Quarry >100,000 Tonnes	5.0407	\$36,813
33	Petroleum Lease	2.8607	\$3,651
34	Mining Leases <25 people	2.8607	\$2,918
35	Mining Leases 25-99 people	2.8607	\$14,569
36	Mining Leases ≥100 people	2.8607	\$145,684
37	Mining Leases <25 people with accommodation	2.8607	\$4,372
38	Mining Leases 25-99 people with accommodation	2.8607	\$21,856
39	Mining Leases ≥100 people with accommodation	2.8607	\$160,253
41	Caravan Parks <50 sites	2.3561	\$906
42	Caravan Parks 50-100 sites	1.2374	\$1,264
43	Caravan Parks >100 sites	2.3561	\$2,528
44	Hotels/ Licensed Venue <20 Rooms	1.8603	\$1,264
45	Hotels/ Licensed Venue ≥20 Rooms	2.1092	\$2,528
50	Transport and Heavy Industry ≥1.0Ha	2.2096	\$3,753
51	Residential Home Business	1.8513	\$829

## BUSINESS PAPERS

52	Shopping Facility with >25 on-site carparks	2.3561	\$1,086
53	Residential Land <4,000 m <sup>2</sup> - Non-PPR	1.9430	\$830

### **Background:**

Each year, as part of the adoption of the Annual Budget, Council is required to adopt the differential rating categories under which rates will be levied for the year as well as the differential rates and minimums to be levied.

Properties in the Carpentaria Shire local government area have not been subjected to a land revaluation by the Valuer-General in the current year.

An increase in general rates for Residential properties of 6.9% has been proposed, with an overall net general rate increase of 6.9% for all properties.

### **Consultation (Internal/External):**

- Mayor and Councillors – Budget Workshops
- Chief Executive Officer
- Rating Consultant - Mead Perry Group
- Relevant Managers and Staff

### **Legal Implications:**

- Local Government Act 2009
- Local Government Regulation 2012

### **Financial and Resource Implications:**

- As provided in this report.

### **Risk Management Implications:**

- Risks are within normal operational parameters.

## BUSINESS PAPERS

### 3.8 2026/2027 UTILITY CHARGES - WASTE MANAGEMENT

**Attachments:** NIL  
**Author:** Andrew Shaw - Chief Operating Officer  
**Date:** 12 June 2026

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

#### Executive Summary:

This report provides an update on the waste management utility charges to be levied for the financial year 2026/2027.

#### RECOMMENDATION:

That:

- (a) Pursuant to sections 94 of the Local Government Act 2009 and section 99 of the Local Government Regulation 2012, Council resolves to make and levy waste management utility charges, for the supply of waste management services by the Council, as follows:

Type	Basis of Charge	Charge
Waste Management Charge – Residential	Per Unit	\$554.00

#### Commercial Waste Management Utility Charges

Number of Bins	Number of Services per week	Cleansing Units Applied	Waste Management Charge
1	1	1	\$515
1 (3 Services)	3	3	\$1,545
2 - 4	3	6	\$3,090
5 - 7	3	10	\$5,150
8 - 10	3	16	\$8,240
11 - 13	3	22	\$11,330
14 - 16	3	28	\$14,420
17 - 19	3	34	\$17,510
20 - 29	3	40	\$20,600
30 - 39	3	60	\$30,900
40 - 49	3	80	\$41,200
50 +	3	100	\$51,500

- (b) The application of the above levied waste management charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2026/2027.

## BUSINESS PAPERS

### Background:

Council will provide a garbage collection service and disposal facilities to all domestic and commercial premises within the townships of Normanton and Karumba.

A waste management charge will be levied on all assessments within the townships of Normanton and Karumba. This utility charge is intended to cover the full cost of collection and disposal of household and commercial refuse, as well as for the operation, maintenance, and upkeep of the waste management facilities. A portion of the charges shall be associated with capital works in the refuse disposal area and future cost of restoration of the refuse disposal area.

The charges for the service are annual charges and are not reduced for periods of time when the premises are unoccupied.

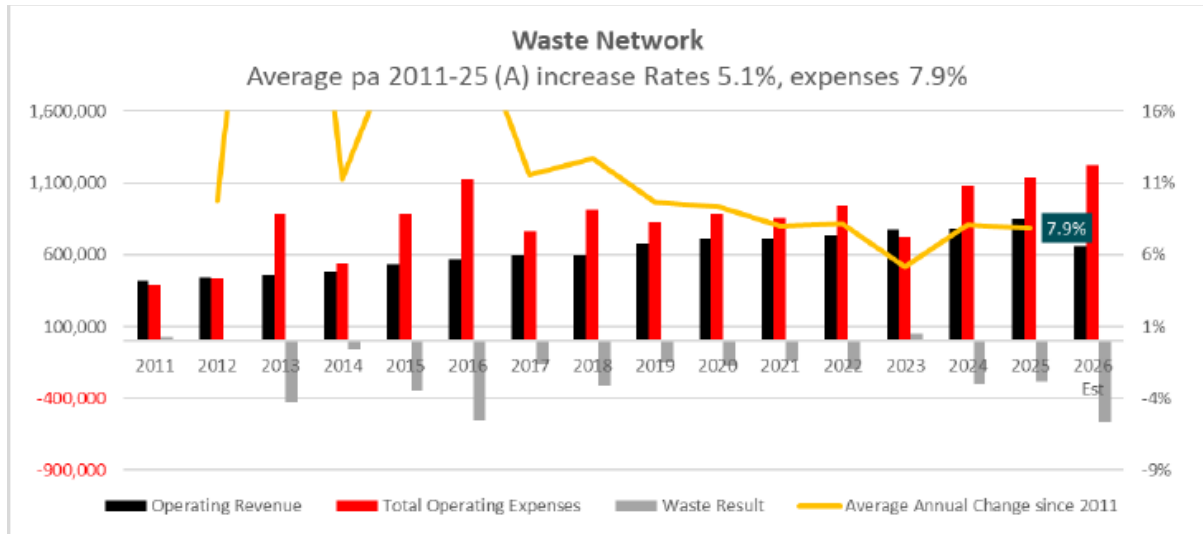
On average since 2011, waste expense has been increasing over these 14 years at 7.9% each year, while revenues have increased at only 5.1%.

The proposed residential garbage charge is \$554, an increase of \$41 per year or 7.9%. The commercial charge will also increase by 7.9% or \$38 per year to be \$515 per bin, but for multiple bins, there is the garbage charge schedule.

Charge	Services	Current Year	Next Year	\$ Δ	Levy	Next Levy	% Δ	Res Next Year	Res \$ Δ
Residential Waste Manage	788	\$513	\$554	\$40.53	\$404,244	\$436,179	7.9%	\$554	\$41
Non-Residential Waste Ma	1,005	\$477	\$515	\$37.68	\$479,385	\$517,256	7.9%		
<b>Total Waste Charges</b>	\$840,000	5%		\$69,807	\$883,629	\$953,436	7.9%	\$554	\$41

Row Labels	Refuse Collection					Refuse Collec
	2022	2023	2024	2025	2026	
<b>Reallocation Codes Expenditure</b>	\$69,375	\$100,394	\$131,236	\$176,078	\$154,003	\$631,086
Plant Recovery (Or Plant Hire)	\$65,878	\$70,787	\$91,816	\$135,495	\$115,085	\$479,061
Labour On Costs	\$3,209	\$29,404	\$39,259	\$40,583	\$38,918	\$151,373
Stores On Costs	\$288	\$202	\$161	\$0		\$652
<b>Employee Costs</b>	\$55,351	\$58,002	\$83,524	\$78,883	\$79,699	\$355,460
Salaries & Wages	\$55,351	\$58,002	\$83,524	\$78,883	\$79,699	\$355,460
<b>Materials &amp; Services</b>	\$35,327	\$33,256	\$30,085	\$58,508	\$23,519	\$180,695
Contractors - Others	\$32,380	\$30,041	\$26,054	\$32,012	\$4,459	\$124,945
Labour Hire				\$23,714	\$15,926	\$39,639
Materials	\$2,843	\$2,269	\$1,266	\$3,948	\$3,134	\$13,461

## BUSINESS PAPERS



### Consultation (Internal/External):

- Mayor and Councillors
- Chief Executive Officer
- Manager Water and Waste
- Other Relevant Officers

### Legal Implications:

- Local Government Act 2009
- Local Government Regulation 2012

### Financial and Resource Implications:

- As presented in the report.

### Risk Management Implications:

- Adoption of the waste management utility charges are in accordance with sections 94 of the Local Government Act 2009 and chapter 4, part 7 of the Local Government Regulation 2012.

## BUSINESS PAPERS

### 3.9 2026/2027 UTILITY CHARGES - WATER

**Attachments:** NIL  
**Author:** Andrew Shaw - Chief Operating Officer  
**Date:** 12 June 2026

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A planned and safe workforce

#### Executive Summary:

This report provides the details of the Water Utility charges for the 2026/2027 financial year.

#### OFFICERS RECOMMENDATION:

That:

- (a) Pursuant to sections 94 of the Local Government Act 2009 and section 99 of the Local Government Regulation 2012, Council resolves to make and levy water utility charges, for the supply of water services by the Council, as follows:

Type	Category	Access Charge	KL Tier 1	KL Tier 2
Vacant		\$1,092	\$0.30 (<900kl)	\$2.89 (>900kl)
Residential 1	Single Dwelling	\$1,092	\$0.30 (<900kl)	\$2.89 (>900kl)
Residential 2	Multiple Dwellings	\$1,703	\$0.30 (<900kl)	\$2.89 (>900kl)
Residential 3	Lilyvale Estate	\$1,092	\$0.30 (<900kl)	\$2.89 (>900kl)
Commercial 1	Non-Residential	\$1,092	\$2.00	
Commercial 2	1 <sup>st</sup> Meter – Hotels & Caravan Parks	\$6,825	\$2.00	
Commercial 3	Hospital	\$17,472	\$2.00	
Raw Water 1	Rural Domestic	\$273	\$0.30	
Raw Water 2	Rural Stock	\$546	\$1.25	
Raw Water 3	Town – non-domestic	\$546	\$0.30	

- (b) The application of the above levied water utility charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2026/2027.
- (c) Pursuant to section 102(2) of the Local Government Regulation 2012, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.

## **BUSINESS PAPERS**

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### **Background:**

The Carpentaria Shire Council water supply system includes the raw water pipeline from Glenore Weir to Normanton water treatment works. All water utility charge revenue shall be used to cover the costs associated with the operation, maintenance, replacement, upgrade, and funding of the Carpentaria water supply infrastructure, including ensuring long-term sustainability.

The water utility charges are established for both treated water supply and raw water supply. Where an assessment is part of a community titles scheme (including a building units or group titles plan) and the assessment within the scheme is not separately metered, the applicable Water Utility Charges will be apportioned in accordance with the registered contribution schedule lot entitlement for the assessment.

Use of water, whether raw or treated, is subject to any water conservation measures (water restrictions) that are currently in place, or that may be imposed by Council at any time during the financial year.

Council determined in 2026/2027 to make and levy water utility charges for treated water supply based on a two-part tariff, made up of a fixed Water Access Charge (being a charge for the use of infrastructure that supplies water) and a variable Water Consumption Charge (being a charge for using the water based on the amount of water that is actually used). No discount shall apply to water consumption charges.

### Meter Reading and Billing Cycles

All water meters in Carpentaria Shire will be read every six (6) months, scheduled for the months of December and June. Consumption charges will then be levied in August/September (following the June water meter reads), and again in February/March (following the December water meter reads). Water accounts will attract the same penalties as those applying to the general rate.

### Costs of Service

Since 2010/2011, water expenses have increased from \$1.55M to an estimated \$4.3M in 2024/2025, an average annual increase of 7.1% each year. Employee Costs and Chemicals remain a significant Operational Expense.

The illustrations below show the shortfall of revenue to expenditure in the water operations area. Since the change to a two-part tariff in 2023, revenue has only increased slightly, though a larger improvement is expected in FY2025/26.

# BUSINESS PAPERS

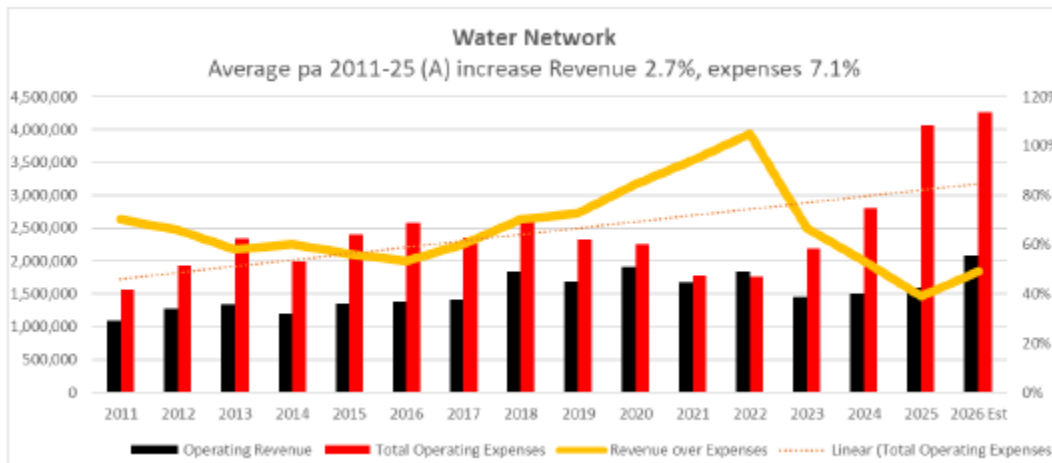
Water					
Row Labels	2022	2023	2024	2025	Av pa % Δ
<b>Employee Costs</b>	\$163,051	\$220,657	\$447,978	\$471,070	65.8%
Salaries & Wages	\$153,958	\$219,631	\$447,939	\$471,070	70.6%
<b>Materials &amp; Services</b>	\$496,014	\$631,291	\$852,424	\$982,451	31.1%
Chemicals	\$171,984	\$286,970	\$253,011	\$255,239	21.3%
Contractors - Others	\$111,054	\$55,381	\$197,060	\$183,792	33.2%
Electricity	\$72,193	\$106,694	\$103,785	\$203,847	19.9%
Materials	\$63,386	\$78,912	\$83,711	\$133,749	14.9%
Consultants	\$38,968	\$9,840	\$84,603	\$60,284	47.3%
Freight	\$8,778	\$42,719	\$62,425	\$35,441	166.7%

Row Labels	Qtr Loans - Current
<b>2024</b>	-\$391,006
Loan (Current) - Glenore Weir Current Liability	-\$297,377
Loan (Current) - Normanton Water Supply Current	-\$93,629
<b>2025</b>	-\$391,006
Loan (Current) - Glenore Weir Current Liability	-\$297,377
Loan (Current) - Normanton Water Supply Current	-\$93,629
<b>Grand Total</b>	-\$782,012

	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Average
Water Revenue	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 Est	2011-2025
Water - Rates and Charges	1,081,850	1,255,605	1,328,299	1,168,011	1,283,517	1,299,151	1,340,845	1,763,914	1,351,852	1,641,108	1,642,819	1,704,591	1,203,737	1,227,923	1,245,257	
Water - Consumption (ML)									260,187	206,833	0	132,950	-7,595	999,980	564,867	
Water - Interest on Rates	8,811	9,661	10,799	14,373	19,177	17,183	16,711	16,931	17,039				499,990	-499,990		
Water Operations - Fees and	2,325	12,838	10,585	11,010	14,489	19,685	8,622	9,568	17,510	10,280	3,650	8,083	5,434	25,965	11,449	
Water Operations - Other Income		0	0	0	36,000	48,000	48,000	48,000	40,484	48,000	26,400					
<b>Operating Revenue</b>	<b>1,092,986</b>	<b>1,278,102</b>	<b>1,349,683</b>	<b>1,193,394</b>	<b>1,353,184</b>	<b>1,384,019</b>	<b>1,414,178</b>	<b>1,838,412</b>	<b>1,687,073</b>	<b>1,908,221</b>	<b>1,872,869</b>	<b>1,845,624</b>	<b>1,701,566</b>	<b>1,753,878</b>	<b>1,821,574</b>	<b>3.7%</b>
<b>Water Expenses</b>																
Water Operating Expenses	695,569	910,021	1,546,506	1,238,651	1,193,163	702,360	697,101	943,220	657,927	597,615	510,277	664,632	849,759	1,684,977	1,609,985	<b>6.2%</b>
Water Operations Salary & V	0	0	0	0	514,908	596,302	368,389	317,678	317,678	326,647	223,104	308,215	459,495	317,431	1,149,205	
Raw Water Mitice												0	0	2,417	0	
Loan Interest - Nth Water Su	250	92,146	86,785	85,746	83,369	81,082	80,238	76,151								
Glenore Weir Loan Interest £	0	0	0	0	3,243	235,858	230,629	220,629	285,293	267,759	190,289	232,132	230,299	281,706	236,565	
Depreciation - Water Operas	859,609	898,804	656,080	655,326	613,819	967,470	973,834	1,056,700	1,056,700	1,064,475	852,841	1,137,118	1,371,916	2,004,008	1,967,507	<b>6.1%</b>
Minor Assets		38,135	43,223	2,577	0											
<b>Total Operating Expenses</b>	<b>1,555,429</b>	<b>1,939,106</b>	<b>2,332,595</b>	<b>1,982,381</b>	<b>2,408,502</b>	<b>2,585,072</b>	<b>2,350,191</b>	<b>2,614,379</b>	<b>2,317,599</b>	<b>2,256,497</b>	<b>1,776,512</b>	<b>2,342,096</b>	<b>2,911,470</b>	<b>4,299,539</b>	<b>4,963,262</b>	<b>8.1%</b>
Annual Change		24.7%	20.3%	-15.0%	21.5%	7.3%	-9.1%	11.2%	-11.4%	-2.6%	-21.3%	31.8%	24.3%	47.4%	15.7%	
Average Annual Change since 2011		24.7%	22.5%	8.4%	11.6%	10.7%	7.1%	7.7%	5.1%	4.2%	1.3%	3.8%	5.4%	<b>8.1%</b>	8.6%	
<b>Water Result</b>	<b>-462,443</b>	<b>-661,004</b>	<b>-982,912</b>	<b>-788,986</b>	<b>-1,055,318</b>	<b>-1,201,054</b>	<b>-936,015</b>	<b>-775,967</b>	<b>-630,526</b>	<b>-350,276</b>	<b>-103,643</b>	<b>-496,472</b>	<b>-1,209,904</b>	<b>-2,836,661</b>	<b>-3,141,688</b>	
Revenue over Expenses	70%	66%	58%	60%	56%	54%	60%	70%	73%	84%	94%	79%	58%	41%	37%	



## **BUSINESS PAPERS**

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### **Consultation (Internal/External):**

- Mayor and Councillors – Budget workshops
- Chief Executive Officer
- Executive Leadership Team
- Rating Consultant – Mead Perry Group
- Manager Water and Waste
- Other Council Staff

### **Legal Implications:**

- Local Government Act 2009
- Local Government Regulation 2012

### **Financial and Resource Implications:**

- As presented in the report.

### **Risk Management Implications:**

- Adoption of utility charges are in accordance with sections 94 of the Local Government Act 2009 and chapter 4, part 7 of the Local Government Regulation 2012.

## BUSINESS PAPERS

### 3.10 2026/2027 UTILITY CHARGES - SEWERAGE

**Attachments:** NIL  
**Author:** Andrew Shaw - Chief Operating Officer  
**Date:** 12 June 2026

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

#### Executive Summary:

Each year, as part of the adoption of the Annual Budget, Council is required to adopt the Sewerage Utility charges.

#### OFFICERS RECOMMENDATION:

That:

- a) Pursuant to section 94 of the Local Government Act 2009 and section 99 of the Local Government Regulation 2012, Council resolves to make and levy sewerage utility charges, for the supply of sewerage services by the Council, as follows:

#### Normanton Sewerage Utility Charges

Normanton – Type	Charge
Residential Sewerage Charge	\$1,155
Vacant Sewerage Charge	\$866
Base Commercial Sewerage Charge	\$1,675
Additional Commercial Sewerage Charge	\$866

#### Karumba Sewerage Utility Charges

Karumba – Type	Charge
Residential Sewerage Charge	\$1,155
Vacant Sewerage Charge	\$866
Base Commercial Sewerage Charge	\$1,675
Additional Commercial Sewerage Charge	\$866

- b) The application of the above levied sewerage charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2026/2027.

## BUSINESS PAPERS

### Background:

In 2020/2021, the Sewerage Utility Charges in Karumba were based on a unit Equivalent Tenement basis. In the 2021/2022 financial year the Sewerage Utility Charges for Karumba were changed from the unit Equivalent Tenement basis to a per unit basis to harmonise the charging methodology for both Karumba and Normanton townships. This change was implemented over five years for residential properties, with the goal being achieved of having the same unit charge for both Normanton and Karumba in FY2025/2026.

In keeping with Subsection 94(2) of the Local Government Act 2009 and Sections 99 and 100 of Local Government Regulation 2012, Council has determined to make and levy Sewerage Utility Charges on all land within the Normanton and Karumba townships declared sewerage areas, whether vacant or occupied, that Council has or is able to provide with sewerage services.

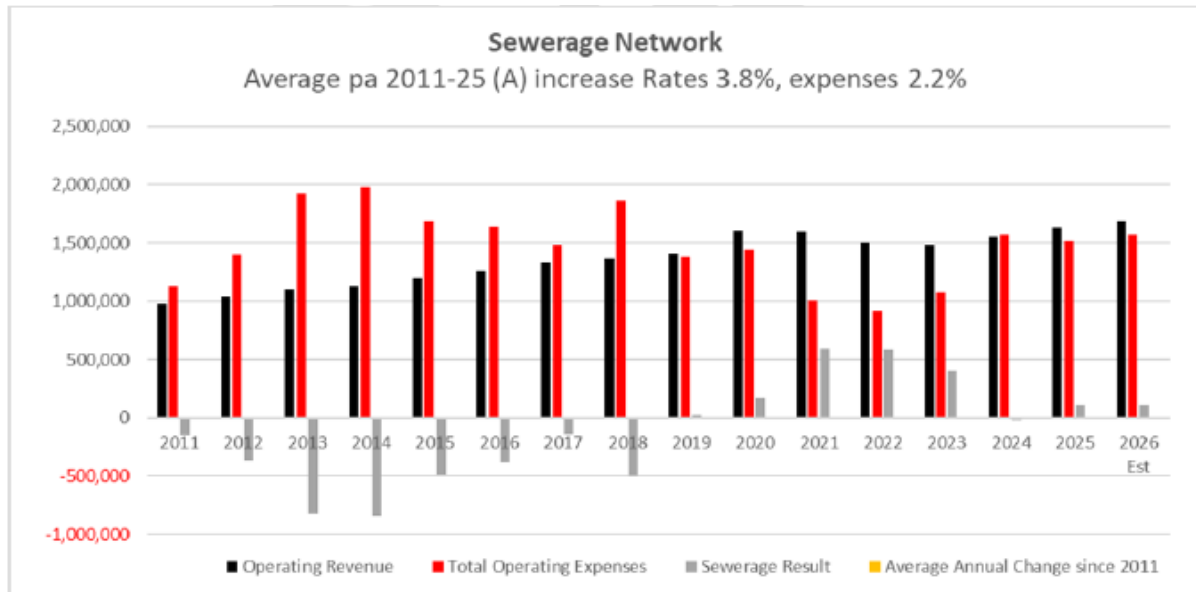
The table below is a guide for the changes in rates made for residential and commercial properties over the last five-year period.

Normanton	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Residential Charge	\$825	\$874	\$926	\$981	\$1,039	\$1,100
Vacant Charge	\$619	\$655	\$694	\$735	\$779	\$825
Commercial Charges	\$1,183	\$1,256	\$1,333	\$1,412	\$1,496	\$1,595
Additional commercial	\$619	\$655	\$694	\$735	\$779	\$825
Karumba	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Residential Charge	\$1,176	\$1,161	\$1,146	\$1,131	\$1,116	\$1,100
Vacant Charge	\$883	\$871	\$859	\$848	\$836	\$825
Commercial Charges	\$1,176	\$1,250	\$1,333	\$1,417	\$1,506	\$1,595
Additional commercial	\$1,176	\$1,096	\$694	\$735	\$779	\$825

The table below shows the rising expenditure costs over the past years.

Row Labels	2022	2023	2024	2025	2026		Av pa % Δ
Materials & Services	\$275,480	\$337,875	\$510,014	\$622,334	\$421,242	\$2,166,945	35.7%
Materials	\$123,363	\$181,980	\$109,786	\$120,367	\$153,073	\$688,570	-18.7%
Contractors - Others	\$38,890	\$22,468	\$173,744	\$221,118	\$104,888	\$561,109	213.7%
Electricity	\$35,963	\$52,636	\$52,181	\$103,325	\$70,173	\$314,277	40.1%
Licences	\$21,789	\$28,802	\$30,086	\$27,683	\$23,879	\$132,239	-2.0%
Testing	\$14,215	\$16,349	\$30,662	\$33,720	\$23,159	\$118,105	43.6%
Chemicals	\$24,541	\$9,954	\$42,447	\$21,430	\$10,842	\$109,215	46.7%
Employee Costs	\$137,541	\$167,800	\$250,979	\$216,142	\$208,792	\$981,254	13.5%

## BUSINESS PAPERS



### Consultation (Internal/External):

- Mayor and Councillors
- Chief Executive Officer
- Rating Consultant – Mead Perry
- Other relevant staff

### Legal Implications:

- *Local Government Act 2009*
- *Local Government Regulation 2012*

### Financial and Resource Implications:

- As provided in the report.

### Risk Management Implications:

- Adoption of utility charges is in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

## BUSINESS PAPERS

### 3.11 2026/2027 DISCOUNT FOR PROMPT PAYMENT ON RATES AND UTILITY CHARGES

**Attachments:** NIL  
**Author:** Andrew Shaw - Chief Operating Officer  
**Date:** 12 June 2026

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

#### Executive Summary:

The purpose of this report is to present the rating discounts for adoption.

#### OFFICERS RECOMMENDATION:

That Pursuant to section 130 of the Local Government Regulation 2012, the rates and charges identified in column 2 of the below table made and levied for the differential rating categories identified in column 1 of the below table shall be subject to a discount specified in column 3 of the below table if paid within the discount period of 30 days from the date of issue of the rate notice provided that:

- a) all rates and charges are paid not later than 30 days from the date of issue of the rate notice; and
- b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid not later than 30 days from the date of issue of the rate notice; and
- c) all other overdue rates and charges relating to the rateable assessment are paid not later than 30 days from the date of issue of the rate notice.

**Table: Amount of discount per differential rating category**

Column 1 – Differential Rating Category	Column 2 – Rates or Charges Discounted	Column 3 – Discount Amount
All differential rating categories excluding categories: <ul style="list-style-type: none"> <li>• Rural <math>\geq</math> \$20,000,000; and</li> <li>• Mine Product Operations</li> </ul>	Differential general rates and utility charges excluding water consumption charges	10%
Differential rating categories: <ul style="list-style-type: none"> <li>• Rural <math>\geq</math> \$20,000,000; and</li> <li>• Mine Product Operations</li> </ul>	Differential general rates and utility charges excluding water consumption charges	\$5,000

## **BUSINESS PAPERS**

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### **Background:**

Section 130 of the Local Government Regulation 2012, Discount for prompt payment of rates or charges states:

1. *A local government may decide to allow a discount for payment of rates or charges before the end of the discount period.*
  2. *The amount of the discount and the discount period may differ for different rating categories of rateable land.*
  3. *The **discount period** is a period that ends on or before the due date for payment.*

*Examples of discount period—*

    - *1 month before the due date for payment*
    - *a period of 1 month ending 2 weeks before the due date for payment*
  4. *The local government must, by resolution, make the decision at its budget meeting.*
  5. *The resolution must state—*
    - a. *whether the discount is to be—*
      - i. *a fixed amount; or*
      - ii. *a percentage of the rates or charges; and*
    - b. *if the discount is to be a fixed amount—the amount; and*
    - c. *if the discount is to be a percentage of the rates or charges—the percentage; and*
    - d. *whether the discount applies only if—*
      - i. *other rates or charges are paid; or*
      - ii. *an amount, including any interest on the amount, is paid for work that was performed by the local government under a remedial notice issued under the Act; and*
    - e. *the discount period.*
  6. *The local government may allow more than 1 discount period for rates or charges only if the local government's resolution—*
    - a. *states more than 1 discount period for the rates or charges; and*
    - b. *allows a different discount for each discount period.*
  7. *The local government may, by resolution, change the discount period to end on a later day (the new discount day).*
  8. *However, if the discount period is changed under subsection (7), the local government must also, by resolution, change the due date for payment to a later day that is no earlier than the new discount day.*
  9. *If the local government decides to allow a discount for a discount period, it must allow the discount to all ratepayers who pay the rates or charges before the end of the discount period.*
  10. *If a local government is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount.*
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## **BUSINESS PAPERS**

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11. *A ratepayer is not entitled to a discount for paying in full rates or charges for land by the end of a discount period if other rates or charges for the land are overdue.*

**Consultation (Internal/External):**

- Mayor and Councillors – Budget workshop
- Chief Executive Officer
- Executive Leadership Team
- Rating Consultant
- Directors/ Managers

**Legal Implications:**

- *Local Government Regulation 2012.*

**Financial and Resource Implications:**

- Within budgetary allocation.

**Risk Management Implications:**

- The budget must be adopted before 1 August 2026 and in accordance with the requirements of the Local Government Act 2009 and Local Government Regulation 2012.

## **BUSINESS PAPERS**

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### **3.12 2026/2027 INTEREST ON OVERDUE RATES & CHARGES**

**Attachments:** 3.12.1. Interest rate on overdue rates  
**Author:** Andrew Shaw - Chief Operating Officer  
**Date:** 12 June 2026

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

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#### **Executive Summary:**

The purpose of this report is to present the interest to be charged on overdue rates and charges for adoption.

#### **OFFICERS RECOMMENDATION:**

Pursuant to section 133 of the Local Government Regulation 2012, compound interest on daily rests at the rate of 12.19% per annum is to be charged on all overdue rates and charges.

#### **Background:**

*Local Government Regulation 2012, Section 133 - Interest on overdue rates or charges*

- 1) *Interest is payable on overdue rates or charges from -*
    - (a) *the day the rates or charges become overdue; or*
    - (b) *a later day decided by the local government.*
  
  - 2) *Interest must be calculated –*
    - (a) *on daily rests and as compound interest; or*
    - (b) *in another way the local government decides, if an equal or lower amount will be payable.*
  
  - 3) *The rate of interest payable is —*
    - (a) *for a day before 1 July 2019—an annual rate, of not more than 11%, decided by the local government; or*
    - (b) *for a day on or after 1 July 2019—an annual rate, of not more than the prescribed rate for the day, decided by the local government.*
  
  - 4) *A decision of the local government under this section must —*
    - (a) *apply equally to all ratepayers; and*
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## **BUSINESS PAPERS**

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(b) *for a decision under subsection (3)(b)—be made by resolution at the local government’s budget meeting for the financial year that includes the day to which the decision relates.*

5) *In this section —*

**bank bill yield rate**, *for a day, means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year in which the day occurs.*

*Editor’s note—*

*The monthly average yield of 90-day bank accepted bills can be accessed on the Reserve Bank of Australia’s website.*

**prescribed rate**, *for a day, means the rate that is the sum of —*

- (a) *the bank bill yield rate for the day, rounded to 2 decimal places; and*
- (b) *8%.*

For the 2026/2027 financial year, the maximum amount of interest that can be calculated on overdue rates and charges is 12.19%. The maximum interest rate for previous financial years was:

- 2025–26 financial year was 12.12 per cent
- 2024–25 financial year was 12.35 per cent
- 2023–24 financial year was 11.64 per cent
- 2022–23 financial year was 8.17 per cent
- 2021–22 financial year was 8.03 per cent.
- 2020–21 financial year was 8.53 per cent.
- 2019–20 financial year was 9.83 per cent.

**Consultation (Internal/External):**

- Mayor and Councillors
- Department of Local Government, Water and Volunteers

**Legal Implications:**

- Local Government Act 2009
- Local Government Regulation 2012

## **BUSINESS PAPERS**

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**Financial and Resource Implications:**

- Within budget.

**Risk Management Implications:**

- The budget must be adopted before 1 August and in accordance with the requirements of the Local Government Act 2009 and Local Government Regulation 2012



Department of **Local Government, Water and Volunteers**

## Interest rate on overdue rates and charges

Section 133 of the Local Government Regulation 2012 (LGR) and section 125 of the City of Brisbane Regulation 2012 (CBR) prescribe the way that the maximum interest rate on overdue rates and charges is calculated.

The prescribed method is based on the calculation used for the interest charged on unpaid State taxes under the *Taxation Administration Act 2001* and the Taxation Administration Regulation 2022 (i.e. the Reserve Bank of Australia (RBA) 'bank bill yield rate' plus a margin of 8 per cent).

For overdue rates and charges, the bank bill yield rate (3-month bank accepted bills monthly average) as at the month of March in each year is used to calculate the maximum rate of interest to apply for the following financial year.

Local governments are required to set the actual interest rate to be charged on overdue rates each year (up to the maximum interest rate set by the LGR and CBR). This is to be done by resolution as part of the annual budget process. In deciding the interest rate, local governments should document reasons for the interest rate chosen. This will allow ratepayers to understand the basis for the local government's decision.

The bank bill yield rate as at March 2026 published by the RBA was 4.19 per cent, so the maximum interest rate for the 2026-27 financial year will be **12.19** per cent.

From 1 July 2026, the new **maximum interest rate of 12.19 per cent** will apply for the 2026-27 financial year and a resolution setting the actual rate to be charged will be required to be made at the budget meeting for the 2026-27 financial year.

For local governments holding their budget meeting on or after 1 July in the budget year, the previous year's interest rate will cease to have effect from 1 July, and therefore the resolution setting the new rate will need to state that the new interest rate applies from 1 July.

This page will be updated each year with the new maximum interest rate, and local governments will be notified each year following the RBA's publication of the March bank yield rate.

## Maximum interest rate for previous financial years

- The maximum interest rate for the 2025–26 financial year was 12.12 per cent.
- The maximum interest rate for the 2024–25 financial year was 12.35 per cent.
- The maximum interest rate for the 2023–24 financial year was 11.64 per cent.
- The maximum interest rate for the 2022–23 financial year was 8.17 per cent.
- The maximum interest rate for the 2021–22 financial year was 8.03 per cent.
- The maximum interest rate for the 2020–21 financial year was 8.53 per cent.
- The maximum interest rate for the 2019–20 financial year was 9.83 per cent.
- The maximum interest rate for the 2018–19 financial year was 11.00 per cent.
- The maximum interest rate for the 2017–18 financial year was 11.00 per cent.
- The maximum interest rate for the 2016–17 financial year was 11.00 per cent.

**Last updated:** 26 May 2026

## **BUSINESS PAPERS**

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### **3.13 2026/2027 LEVY AND PAYMENT OF RATES AND CHARGES**

**Attachments:** NIL  
**Author:** Andrew Shaw - Chief Operating Officer  
**Date:** 12 June 2026

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

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#### **Executive Summary:**

This report presents the levy and payment periods for the 2026-2027 rates and charges for adoption to support the 2026-2027 Budget.

#### **OFFICERS RECOMMENDATION:**

That:

- (a) Pursuant to section 107 of the Local Government Regulation 2012 and section 114 and 128A of the Fire and Emergency Services Act 1990, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied half yearly, with billing periods beginning:
  - a. August/September; and
  - b. February/March.
- (b) Council resolves that, pursuant to section 102 of the Local Government Regulation 2012 a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.
- (c) Pursuant to section 118 of the Local Government Regulation 2012, Council resolves that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, must be paid no later than the date that is at least 30 days after the date of the issue of the rate notice.

#### **Background:**

##### **Section 107 - Issue of and period covered by rate notice**

1. *A rate notice may only be issued—*
  - a) *for utility charges, for a period of at least 1 month, that the local government considers appropriate; and*
  - b) *for other rates or charges, for the whole or part of a financial year as the local government considers appropriate.*
2. *However, the rate notice for the rates mentioned in subsection (1)(b) must be issued for the same period for all ratepayers.*
3. *If a person who is liable to pay rates or charges for a period pays the rates or charges before the local government gives the person a rate notice for the period, the local government is not required to give the person a rate notice for the period.*

## BUSINESS PAPERS

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4. *However, the local government must, at least once each year, issue a rate notice for each parcel of rateable land for a period of no longer than a financial year.*

The proposed issue dates for the 2026/2027 financial year Rate Notices are as presented in the table below:

Levy Number	Proposed Issue Date	Proposed Due Date
Levy 1	Tuesday, 18 August 2026	Thursday, 17 September 2026
Levy 2	Tuesday, 16 February 2027	Thursday, 18 March 2027

### Section 102 – Reading meters for utility charges

*A local government may, by resolution, decide a meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.*

For the 2026-2027 financial year, the water meters shall be read in December for billing in February and again in June for billing in August.

#### Consultation (Internal/External):

- Mayor, Councillors, Executive Leadership Team - Council Workshop
- Rates Officer

#### Legal Implications:

- Local Government Act 2009
- Local Government Regulation 2012

#### Financial and Resource Implications:

- Within budget.

#### Risk Management Implications:

- The budget must be adopted before 1 August 2026 and in accordance with the requirements of the Local Government Act 2009 and Local Government Regulation 2012.

## BUSINESS PAPERS

### 3.14 2025/2026 STATEMENT OF ESTIMATED FINANCIAL POSITION

**Attachments:** 3.14.1. Statement of Estimated Financial Position FY2025-2026

**Author:** Andrew Shaw - Chief Operating Officer

**Date:** 13 June 2026

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

#### Executive Summary:

This report presents the 2025/2026 Statement of Estimated Financial Position for noting.

#### RECOMMENDATION:

Pursuant to section 205 of the Local Government Regulation 2012, the statement of the financial operations and financial position of the Council in respect of the 2025/2026 financial year be noted.

#### Background:

In accordance with the Local Government Regulation 2012, the Statement of estimated financial position must be presented to Council:

1. The Chief Executive Officer must present the local government's annual budget meeting with a statement of estimated financial position.
2. A statement of estimated financial position is a document stating the financial operations, and financial position, of the local government for the previous financial year.

During the financial year, Council receives monthly financial statements which presents the progress of Council operations to its annual budget. This statement of estimated financial position report provides a forecast on actuals against budget and the anticipated financial results for the current financial year.

Council has undertaken a review on the current operating income and expenditures and the table below presents the estimated net operating result from original budget to the forecasted position at the end of the financial year.

	Original Budget	Estimated Position
Total Operating Revenues	84,097,066	102,032,781
Total Operating Expenditures	93,539,617	109,704,790
<b>Net Operating Deficit</b>	<b>(9,442,551)</b>	<b>(7,672,009)</b>

This estimate does not include adjustments for landfill provisions and revenue provisions.

## **BUSINESS PAPERS**

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**Consultation (Internal/External):**

- Mayor and Councillors
- Chief Executive Officer
- Directors
- Managers

**Legal Implications:**

- Local Government Act 2009
- Local Government Regulation 2012

**Financial and Resource Implications:**

- As per the report.

**Risk Management Implications:**

- The budget must be adopted before 1 August and in accordance with the requirements of the Local Government Act 2009 and Local Government Regulation 2012.

**Carpentaria Shire Council**  
**Estimated Comprehensive Income Statement**  
 for the period ended 30 June 2026

	Estimated	Budget
<b>Income</b>		
<b>Revenue</b>		
Net rates, levies and charges	9,355,349	9,313,835
Fees and charges	901,841	892,000
Rental income	444,586	513,113
Interest received	1,883,014	2,095,000
Sales revenue	27,043,513	13,425,000
Other income	171,349	-
Grants, subsidies, contributions and donations	62,233,129	57,858,118
<b>Total operating revenue</b>	<b>102,032,781</b>	<b>84,097,066</b>
<b>Capital revenue</b>		
Grants, subsidies, contributions and donations	37,281,214	69,106,797
<b>Total revenue</b>	<b>139,313,995</b>	<b>153,203,863</b>
<b>Capital income</b>		
Total Capital Income	184,609	-
<b>Total income</b>	<b>139,498,604</b>	<b>153,203,863</b>
<b>Expenses</b>		
<b>Operating expenses</b>		
Employee benefits	12,381,901	11,948,770
Materials and services	83,848,020	68,141,585
Finance costs	260,902	261,262
Depreciation and amortisation	13,213,967	13,188,000
<b>Total operating expenses</b>	<b>109,704,790</b>	<b>93,539,617</b>
<b>Capital expenses</b>		
Total Capital expenses	-	-
<b>Total expenses</b>	<b>109,704,790</b>	<b>93,539,617</b>
<b>Net result</b>	<b>29,793,814</b>	<b>59,664,246</b>
<b>Operating result</b>		
Operating revenue	102,032,781	84,097,066
Operating expenses	109,704,790	93,539,617
<b>Operating result</b>	<b>(7,672,009)</b>	<b>(9,442,551)</b>

## Carpentaria Shire Council Estimated Financial Position as of 30 June 2026

	Estimated 2025-26	Budget 2025-26
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	51,466,673	39,628,197
Trade and other receivables	6,968,521	3,590,184
Inventories	1,366,948	1,357,600
Contract Assets	26,859,908	13,788,594
ATO Receivables	-	90,081
<b>Total current assets</b>	<b>86,662,050</b>	<b>58,454,656</b>
<b>Non-current assets</b>		
Trade and other receivables	-	-
Property, plant & equipment	416,683,796	437,334,032
<b>Total non-current assets</b>	<b>416,683,796</b>	<b>437,334,032</b>
<b>Total assets</b>	<b>503,345,846</b>	<b>495,788,688</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade and other payables	395,889	2,157,828
Contract Liabilities	47,736,904	38,980,105
Borrowings	608,335	629,470
Provisions	1,357,894	938,364
ATO Payable	(135,630)	-
<b>Total current liabilities</b>	<b>49,963,392</b>	<b>42,705,767</b>
<b>Non-current liabilities</b>		
Borrowings	4,164,736	4,094,912
Provisions	1,040,157	1,002,902
<b>Total non-current liabilities</b>	<b>5,204,893</b>	<b>5,097,814</b>
<b>Total liabilities</b>	<b>55,168,285</b>	<b>47,803,581</b>
<b>Net community assets</b>	<b>448,177,561</b>	<b>447,985,107</b>
<b>Community equity</b>		
Asset revaluation surplus	241,741,926	222,067,753
Retained surplus	206,435,635	225,917,354
<b>Total community equity</b>	<b>448,177,561</b>	<b>447,985,107</b>

## Carpentaria Shire Council Estimated Cashflow Statement as of 30 June 2026

	Estimated 2025-26	Budget 2025-26
<b>Cash flows from operating activities</b>		
Receipts from customers	34,379,353	23,630,835
Payments to suppliers and employees	(110,809,555)	(80,134,002)
Payments for land held as inventory	-	-
Proceeds from sale of land held as inventory	-	-
Dividends received	-	-
Interest received	1,883,014	2,095,000
Rental income	444,585	513,113
Non-capital grants and contributions	62,917,449	57,858,118
Borrowing costs	(260,902)	(261,262)
Tax equivalents paid to General	-	-
Dividend paid to General	-	-
Payment of provision	-	-
Other cash flows from operating activities	-	-
<b>Net cash inflow from operating activities</b>	<b>(11,446,056)</b>	<b>3,701,802</b>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(37,180,467)	(76,375,294)
Payments for intangible assets	-	-
Net movement in loans and advances	-	-
Proceeds from sale of property, plant and equipment	-	-
Grants, subsidies, contributions and donations	47,544,992	69,106,797
Other cash flows from investing activities	-	-
<b>Net cash inflow from investing activities</b>	<b>10,364,525</b>	<b>(7,268,497)</b>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	-	-
Repayment of borrowings	(558,929)	(597,911)
Repayment of leases	-	-
<b>Net cash outflow from financing activities</b>	<b>(558,929)</b>	<b>(597,911)</b>
<b>Total cash flows</b>		
<b>Net increase in cash and cash equivalent held</b>	<b>(1,640,460)</b>	<b>(4,164,606)</b>
<b>Opening cash and cash equivalents</b>	<b>53,107,133</b>	<b>43,792,803</b>
<b>Closing cash and cash equivalents</b>	<b>51,466,673</b>	<b>39,628,197</b>

## Carpentaria Shire Council Estimated Changes in Equity as of 30 June 2026

	Estimated 2025-26	Budget 2025-26
<b>Asset revaluation surplus</b>		
Opening balance	241,745,000	222,067,753
Increase in asset revaluation surplus	-	-
Closing balance	241,745,000	222,067,753
<b>Retained surplus</b>		
Opening balance	181,981,000	166,253,108
Net result	24,451,562	59,664,246
Closing balance	206,432,562	225,917,354
<b>Total</b>		
Opening balance	423,726,000	388,320,861
Net result	24,451,562	59,664,246
Increase in asset revaluation surplus	-	-
Closing balance	448,177,562	447,985,107

## BUSINESS PAPERS

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### 3.15 2026/2027 ADOPTION OF BUDGET

**Attachments:** 3.15.1. 3-year Financial Statements  
3.15.2. Long-Term Financial Forecast  
3.15.3. Revenue Statement 2026/2027  
3.15.4. Revenue Policy 2026/2027  
3.15.5. Measures of Financial Sustainability  
3.15.6. Change in Rates & utility charges levied

**Author:** Andrew Shaw - Chief Operating Officer

**Date:** 13 June 2026

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** A financially sustainable organisation

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#### Executive Summary:

Council's Annual Budget for 2026/2027 is presented for adoption by Council. The Annual Budget has been developed in accordance with the Local Government Act 2009 and the Local Government Regulation 2012.

#### RECOMMENDATION:

That:

- a) Pursuant to sections 169 and 170 of the Local Government Regulation 2012, Council's Budget for the 2026/2027 financial year, incorporating:
  - i. The statements of Financial Position;
  - ii. The statements of Cashflow;
  - iii. The statements of Income and Expenditure;
  - iv. The statements of Changes in Equity;
  - v. The Long-term Financial Forecast;
  - vi. The Revenue Statement;
  - vii. The Revenue Policy (adopted by Council resolution on 22 April 2026);
  - 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.

as tabled be adopted.

#### Background:

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

- 5 year Corporate Plan; and
  - Annual Operational Plan
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## **BUSINESS PAPERS**

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

Pursuant to section 169 of the *Local Government Regulation 2012* the Budget for 2026/2027 includes:

- Financial statements for the financial year for which the budget is prepared and 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.

Council has prepared the Annual Operational Plan and Budget in accordance with the accounting and reporting procedures required under the Australian Accounting Standards Board (AASB) and in compliance with the Local Government Act 2009 and Local Government Regulation 2012.

### **Financial Statements**

In developing the budget for 2026/2027 Council has been working towards achieving a more sustainable result.

The assumptions for the long-term forecast are:

1. Rates and Charges – the net rates and charges increased overall by 6.4% for 2026/2027 and 2.0% for later years.
2. Expenditure
  - Employee Benefits – an increase has been assumed for the next years as per Council's Certified Agreement.
  - Materials and Services – increases of up to 2 percent have been applied.
  - Depreciation Expense – 2% in depreciation across the next three years, and 3% in later years to reflect asset upgrades.
3. Water Billing – Council will continue to read meters twice per year, and also send bills twice per year.
4. The harmonization of sewerage utility charges between Normanton and Karumba has now been achieved (at the start of FY2025/2026).
5. Grants – Council will continue to apply for grants to assist with provision of services and asset replacement, though some grants require a contribution from Council.
6. Sales and Recoverable Works – The budget anticipates there will be ongoing TMR contracts to deliver road construction programs. In some years these may be more than in others, however there is no way of forward estimating as Council often receives

## **BUSINESS PAPERS**

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these works during the year. This type of work can be profit-generating for Council where it utilises its plant and employees.

7. Budgeting – There is a focus on budgeting and monthly financial reporting.

## BUSINESS PAPERS

### Revenue Statement

The revenue statement includes an explanatory statement outlining and explaining the revenue measures adopted in the budget.

The purpose of the revenue statement is:

- To enunciate the methods used to achieve Council's objectives set out in the Revenue Policy; and
- To explain material matters that guide the development and implementation of revenue practices within the Council; and
- To comply in all respects with legislative requirements.

During the development of the budget, Council has been mindful of the current economic climate and challenges faced by commercial business and the flow on effect this has for the community.

The overall rating changes for a Principal Place of Residence property are shown in the table below:

Normanton	2025/26	Levy	Levy \$ Δ	Levy % Δ	Karumba	2025/26	Levy	Levy \$ Δ	Levy % Δ
General Rates	\$676	\$723	\$47	7.0%	General Rates	\$866	\$926	\$60	6.9%
Garbage 240L	\$513	\$554	\$41	8.0%	Garbage 240L	\$513	\$554	\$41	8.0%
Levies		\$0	\$0		Levies		\$0	\$0	
Sewerage	\$1,100	\$1,155	\$55	5.0%	Sewerage	\$1,100	\$1,155	\$55	5.0%
Water (access)	\$1,040	\$1,092	\$52	5.0%	Water (access)	\$1,040	\$1,092	\$52	5.0%
Water (500kl)	\$125	\$150	\$25	20.0%	Water (500kl)	\$125	\$150	\$25	20.0%
<b>Total</b>	<b>\$3,454</b>	<b>\$3,674</b>	<b>\$220</b>	<b>6.4%</b>	<b>Total</b>	<b>\$3,644</b>	<b>\$3,877</b>	<b>\$233</b>	<b>6.4%</b>

The table above shows for an average Normanton residential property there would be an overall annual rate and charges increase of \$220, and for a Karumba property the overall annual rate and charges increase would be \$233.

Residential ratepayers will receive a general rate rise of around 6.9%.

In 2020/2021, the Sewerage Utility Charges in Karumba were based on a unit Equivalent Tenement basis. In the 2021/2022 financial year the Sewerage Utility Charges for Karumba changed to a per unit basis to harmonise the charging methodology for both Karumba and Normanton townships.

This change was implemented over five years, with the goal to have the same unit charge for both Normanton and Karumba. The table illustrates the changes over the years towards the harmonisation goal.

The water charging methodology has changed from a water allocation methodology to a user-pays structure. Council determined in 2022/2023 to make and levy water utility charges for treated water supply based on a two-part tariff, made up of a fixed Water Access Charge (being a charge for the use of infrastructure that supplies water) and a variable Water Consumption Charge (being a charge for using the water based on the amount of water that is actually used), and this approach has continued.

Water utility charges are levied on a user pays, two-part tariff basis consisting of an access charge and a variable consumption (kL) charge.

## **BUSINESS PAPERS**

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Previously water meters were read twice per year, but the excess was levied once in August. After community consultation the majority of respondents were of the view that water should be levied twice-yearly, in line with the rate notices being issued twice-yearly. So, in 2023/2024 it was decided the water consumption shall be levied twice-yearly.

There have been no other changes to water methodology in the 2026/2027 financial year. Water access charges will increase 5.0% in FY2027 for all users. Water usage charges for Vacant Residential and Residential Tier 1, 2 and 3 usage (< 900kL) and for Raw water Tier 1 and Tier 3 will increase 20%, and water usage charges for Vacant Residential and Residential Tier 1, 2 and 3 usage (> 900kL) will increase by 7.1%. Raw water Tier 2 will increase by 5.0%. Commercial water usage charges will increase by 5.0%.

The waste levy for Residential will increase 7.9%, and for Commercial will also increase 7.9%.

### **Total value of the change in rates and utility charges levied**

The total value of the change, expressed as a percentage, in the rates and utility charges (including water usage) levied for the financial year compared with the rates and utility charges (including water usage) levied in the previous budget is about 6.5%.

### **Consultation (Internal/External):**

- The Executive Leadership Team have consulted with relevant managers and staff in the preparation of the budget.
- Workshops have been held with Councillors and Executive Leadership Team throughout the budget process.
- Community consultation – two sessions offered at Karumba and Normanton.

### **Legal Implications:**

- Local Government Act 2009
- Local Government Regulation 2012

### **Financial and Resource Implications:**

- The information presented incorporates both the proposed budget for 2026/2027 and the Ten-Year Financial Forecast. The budget details how Council will fund the provision of services, programs and projects.

### **Risk Management Implications:**

- The budget must be adopted before 1 August and in accordance with the requirements of the Local Government Act 2009 and Local Government Regulation 2012.

**Carpentaria Shire Council**  
**Statement of Comprehensive Income**  
**for the year ended 30 June**

	Jun-27F	Jun-28F	Jun-29F
<b>Income</b>			
<b>Revenue</b>			
<b>Operating revenue</b>			
Net rates, levies and charges	10,140,402	10,343,210	10,550,074
Fees and charges	891,683	909,517	927,707
Rental income	528,000	538,560	549,331
Interest received	2,000,000	2,000,000	2,000,000
Sales revenue	32,903,000	33,561,060	34,232,281
Other income	-	-	-
Grants, subsidies, contributions and donations	56,373,142	57,500,605	58,650,617
<b>Total operating revenue</b>	<u>102,836,227</u>	<u>104,852,952</u>	<u>106,910,010</u>
<b>Capital revenue</b>			
Grants, subsidies, contributions and donations	54,788,615	33,696,363	30,388,926
<b>Total income</b>	<u>157,624,842</u>	<u>138,549,315</u>	<u>137,298,936</u>
<b>Expenses</b>			
<b>Operating expenses</b>			
Employee benefits	12,430,067	12,678,668	12,932,241
Materials and services	82,607,000	84,259,140	86,944,323
Finance costs	276,000	281,520	287,150
Depreciation and amortisation	13,831,000	14,107,620	14,389,772
<b>Total expenses</b>	<u>109,144,067</u>	<u>111,326,948</u>	<u>114,553,486</u>
<b>Net result</b>	<u>48,480,775</u>	<u>27,222,367</u>	<u>22,745,450</u>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Increase (decrease) in asset revaluation surplus	-	-	-
Miscellaneous comprehensive income	-	-	-
<b>Total other comprehensive income for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year</b>	<u>48,480,775</u>	<u>27,222,367</u>	<u>22,745,450</u>
<b>Operating result</b>			
Operating revenue	102,836,227	104,852,952	106,910,010
Operating expenses	109,144,067	111,326,948	114,553,486
Operating result	<u>(6,307,840)</u>	<u>(6,473,996)</u>	<u>(7,643,476)</u>

## Carpentaria Shire Council Statement of Financial Position as at 30 June

	Jun-27F	Jun-28F	Jun-29F
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	48,169,831	50,766,999	50,839,775
Trade and other receivables	6,968,521	6,968,521	6,968,521
Inventories	1,366,948	1,366,948	1,366,948
Contract Assets	26,859,908	26,859,908	26,859,908
ATO Receivable	0	0	0
<b>Total current assets</b>	<b>83,365,208</b>	<b>85,962,376</b>	<b>86,035,152</b>
<b>Non-current assets</b>			
Trade and other receivables	-	-	-
Property, plant & equipment	467,783,254	491,745,673	513,720,405
<b>Total non-current assets</b>	<b>467,783,254</b>	<b>491,745,673</b>	<b>513,720,405</b>
<b>Total assets</b>	<b>551,148,462</b>	<b>577,708,049</b>	<b>599,755,557</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	260,259	260,259	260,259
Contract Liabilities	47,736,904	47,736,904	47,736,904
Provisions	1,357,894	1,357,894	1,357,894
Borrowings	662,780	697,942	728,000
<b>Total current liabilities</b>	<b>50,017,837</b>	<b>50,052,999</b>	<b>50,083,057</b>
<b>Non-current liabilities</b>			
Borrowings	3,432,132	2,734,190	2,006,190
Provisions	1,040,157	1,040,157	1,040,157
<b>Total non-current liabilities</b>	<b>4,472,289</b>	<b>3,774,347</b>	<b>3,046,347</b>
<b>Total liabilities</b>	<b>54,490,126</b>	<b>53,827,346</b>	<b>53,129,404</b>
<b>Net community assets</b>	<b>496,658,336</b>	<b>523,880,703</b>	<b>546,626,153</b>
<b>Community equity</b>			
Asset revaluation surplus	241,741,926	241,741,926	241,741,926
Retained surplus	254,916,410	282,138,777	304,884,227
<b>Total community equity</b>	<b>496,658,336</b>	<b>523,880,703</b>	<b>546,626,153</b>

## Carpentaria Shire Council Statement of Cash Flows for the year ended 30 June

	Jun-27F	Jun-28F	Jun-29F
<b>Cash flows from operating activities</b>			
Receipts from customers	43,935,085	44,813,787	45,710,062
Payments to suppliers and employees	(96,951,996)	(96,971,118)	(99,911,726)
Interest received	2,000,000	2,000,000	2,000,000
Rental income	528,000	538,560	549,331
Non-capital grants and contributions	56,373,142	57,500,605	58,650,617
Borrowing costs	(276,000)	(281,520)	(287,150)
<b>Net cash inflow from operating activities</b>	<b>5,608,231</b>	<b>7,600,314</b>	<b>6,711,134</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment	(64,930,458)	(38,070,039)	(36,364,504)
Grants, subsidies, contributions and donations	56,623,296	33,696,363	30,388,926
<b>Net cash outflow from investing activities</b>	<b>(8,307,162)</b>	<b>(4,373,676)</b>	<b>(5,975,578)</b>
<b>Cash flows from financing activities</b>			
Repayment of borrowings	(597,911)	(629,470)	(662,780)
<b>Net cash outflow from financing activities</b>	<b>(597,911)</b>	<b>(629,470)</b>	<b>(662,780)</b>
<b>Total cash flows</b>			
<b>Net increase in cash and cash equivalent held</b>	<b>(3,296,842)</b>	<b>2,597,168</b>	<b>72,776</b>
<b>Opening cash and cash equivalents</b>	<b>51,466,673</b>	<b>48,169,831</b>	<b>50,766,999</b>
<b>Closing cash and cash equivalents</b>	<b>48,169,831</b>	<b>50,766,999</b>	<b>50,839,775</b>

**Carpentaria Shire Council  
 10 Year Statement of Comprehensive Income**

	Jun-27*	Jun-28*	Jun-29*	Jun-30*	Jun-31*	Jun-32*	Jun-33*	Jun-34*	Jun-35*	Jun-36*
<b>Revenue</b>										
Operating revenue	10,140,402	10,343,310	10,550,074	10,761,075	10,976,297	11,196,823	11,419,739	11,646,134	11,881,097	12,118,719
Net rates, levies and charges	891,683	905,517	927,707	946,281	965,186	984,480	1,004,180	1,024,264	1,044,749	1,065,654
Fees and charges	528,000	538,660	549,331	560,318	571,524	582,954	594,613	606,505	618,625	631,008
Rental income	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Interest received	32,803,000	33,961,000	34,232,281	34,916,927	35,615,266	36,327,571	37,054,122	37,795,204	38,551,026	39,322,130
State revenue	0	0	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0	0
Grants, subsidies, contributions and donations	56,373,142	57,500,605	58,650,617	59,823,629	61,020,102	62,247,504	63,495,314	64,763,020	66,050,220	67,371,122
Total operating revenue	102,936,227	104,832,952	106,910,010	109,008,210	111,148,315	113,331,362	115,557,966	117,829,127	120,145,026	122,508,623
Capital revenue	54,176,615	33,698,303	30,398,028	21,524,082	21,524,082	21,524,082	21,524,082	21,524,082	21,524,082	21,524,082
Grants, subsidies, contributions and donations	157,824,842	136,549,315	137,298,036	130,532,892	132,873,057	134,896,024	137,082,650	139,343,809	141,670,281	144,033,305
Total income	214,937,684	215,080,570	214,606,074	211,065,184	215,545,454	216,771,528	218,166,704	219,703,098	221,439,389	223,166,010
<b>Expenses</b>										
Operating expenses	12,430,067	12,678,668	12,932,241	13,190,886	13,454,704	13,723,796	13,998,274	14,278,239	14,563,804	14,855,080
Employee benefits	82,607,000	84,298,140	86,044,523	88,843,209	90,696,873	92,606,010	94,571,330	96,593,557	97,973,428	99,871,697
Materials and services	276,000	281,520	287,150	292,893	298,751	304,700	310,740	316,870	323,080	329,360
Finance costs	13,831,000	14,107,620	14,389,772	14,671,465	14,953,158	15,234,851	15,516,544	15,798,237	16,079,930	16,361,623
Depreciation and amortisation	109,144,067	111,326,848	114,553,486	118,808,453	123,178,436	127,753,899	132,553,419	137,593,464	142,897,273	148,474,999
Total operating expenses	48,480,275	49,494,556	50,512,072	51,543,137	52,597,129	53,673,030	54,770,327	55,889,300	57,029,494	58,190,152
Net result	166,457,409	165,585,914	164,093,902	159,521,947	162,948,325	163,098,498	163,196,427	163,813,798	164,409,895	164,975,858
<b>Other comprehensive income</b>										
Items that will not be reclassified to net result	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in asset revaluation surplus	0	0	0	0	0	0	0	0	0	0
Other comprehensive income	0	0	0	0	0	0	0	0	0	0
Total comprehensive income for the year	166,457,409	165,585,914	164,093,902	159,521,947	162,948,325	163,098,498	163,196,427	163,813,798	164,409,895	164,975,858
<b>Operating result</b>										
Operating revenue	102,936,227	104,832,952	106,910,010	109,008,210	111,148,315	113,331,362	115,557,966	117,829,127	120,145,026	122,508,623
Operating expenses	(48,480,275)	(49,494,556)	(50,512,072)	(51,543,137)	(52,597,129)	(53,673,030)	(54,770,327)	(55,889,300)	(57,029,494)	(58,190,152)
Operating result	54,455,952	55,338,396	56,397,938	57,465,073	58,551,186	59,658,332	60,787,639	61,939,827	63,115,532	64,318,471

**Carpentaria Shire Council  
 10 Year Statement of Financial Position**

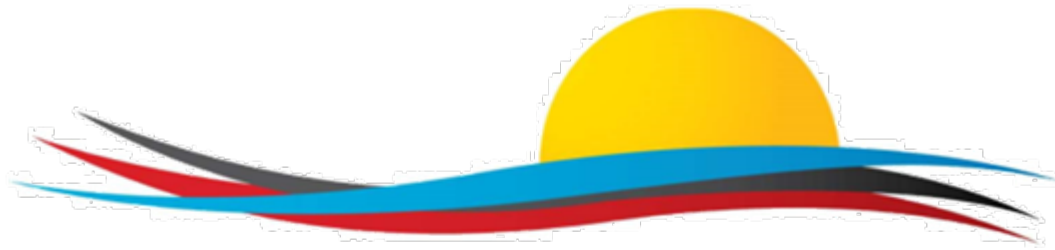
	Jun-27*	Jun-28*	Jun-29*	Jun-30*	Jun-31*	Jun-32*	Jun-33*	Jun-34*	Jun-35*	Jun-36*
<b>Assets</b>										
<b>Current assets</b>										
Cash and/or equivalents	48,968,831	50,766,999	50,839,779	50,170,353	49,863,385	48,073,699	50,197,029	50,520,852	51,091,094	52,066,744
Trade and other receivables	6,968,521	6,968,521	6,968,521	6,968,521	6,968,521	6,968,521	6,968,521	6,968,521	6,968,521	6,968,521
Inventories	1,395,948	1,395,948	1,395,948	1,395,948	1,395,948	1,395,948	1,395,948	1,395,948	1,395,948	1,395,948
Contract Assets	26,859,908	26,859,908	26,859,908	26,859,908	26,859,908	26,859,908	26,859,908	26,859,908	26,859,908	26,859,908
ATO Receivable	0	0	0	0	0	0	0	0	0	0
<b>Total current assets</b>	<b>83,396,208</b>	<b>86,962,376</b>	<b>86,015,152</b>	<b>85,365,730</b>	<b>85,058,762</b>	<b>82,169,076</b>	<b>85,382,402</b>	<b>85,716,229</b>	<b>86,256,471</b>	<b>87,282,127</b>
<b>Non-current assets</b>										
Investments	-	0	0	0	0	0	0	0	0	0
Trade and other receivables	0	0	0	0	0	0	0	0	0	0
Property, plant & equipment	487,783,264	491,745,673	513,720,405	527,189,200	540,233,351	562,869,519	564,913,964	576,532,524	587,650,654	598,253,310
<b>Total non-current assets</b>	<b>487,783,264</b>	<b>491,745,673</b>	<b>513,720,405</b>	<b>527,189,200</b>	<b>540,233,351</b>	<b>562,869,519</b>	<b>564,913,964</b>	<b>576,532,524</b>	<b>587,650,654</b>	<b>598,253,310</b>
<b>Total assets</b>	<b>951,180,482</b>	<b>977,708,049</b>	<b>999,735,557</b>	<b>1,012,554,930</b>	<b>1,025,292,113</b>	<b>1,037,978,595</b>	<b>1,050,300,366</b>	<b>1,062,248,753</b>	<b>1,072,907,125</b>	<b>1,085,535,437</b>
<b>Liabilities</b>										
<b>Current liabilities</b>										
Trade and other payables	260,269	260,269	260,269	260,269	260,269	260,269	260,269	260,269	260,269	260,269
Contract Liabilities	47,736,904	47,736,904	47,736,904	47,736,904	47,736,904	47,736,904	47,736,904	47,736,904	47,736,904	47,736,904
Borrowings	962,790	997,942	728,000	468,438	385,643	497,460	311,964	334,656	0	0
Provisions	1,357,894	1,357,894	1,357,894	1,357,894	1,357,894	1,357,894	1,357,894	1,357,894	1,357,894	1,357,894
<b>Total current liabilities</b>	<b>90,017,857</b>	<b>90,092,999</b>	<b>90,083,097</b>	<b>89,823,499</b>	<b>89,740,700</b>	<b>89,794,517</b>	<b>89,694,621</b>	<b>89,679,713</b>	<b>89,399,097</b>	<b>89,399,097</b>
<b>Non-current liabilities</b>										
Borrowings	3,832,132	2,734,190	2,006,190	1,530,866	1,144,043	742,584	430,719	0	0	0
Provisions	1,040,157	1,040,157	1,040,157	1,040,157	1,040,157	1,040,157	1,040,157	1,040,157	1,040,157	1,040,157
<b>Total non-current liabilities</b>	<b>4,872,289</b>	<b>3,774,347</b>	<b>3,046,347</b>	<b>2,571,023</b>	<b>2,188,200</b>	<b>1,782,741</b>	<b>1,470,876</b>	<b>1,040,157</b>	<b>1,040,157</b>	<b>1,040,157</b>
<b>Total liabilities</b>	<b>94,890,146</b>	<b>93,867,346</b>	<b>93,129,444</b>	<b>92,394,523</b>	<b>91,928,900</b>	<b>91,539,258</b>	<b>91,137,797</b>	<b>90,719,870</b>	<b>90,399,254</b>	<b>90,399,254</b>
<b>Net community assets</b>										
	<b>486,658,336</b>	<b>523,890,703</b>	<b>546,626,153</b>	<b>566,470,582</b>	<b>573,907,213</b>	<b>566,439,337</b>	<b>569,166,609</b>	<b>571,528,883</b>	<b>572,511,971</b>	<b>575,136,183</b>
<b>Community equity</b>										
Asset revaluation surplus	261,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926
Reserves/surplus	204,916,410	282,138,777	304,694,227	316,429,666	331,626,287	344,697,411	367,466,642	389,796,947	391,999,985	393,964,291
<b>Total community equity</b>	<b>466,658,336</b>	<b>523,890,703</b>	<b>546,626,153</b>	<b>566,170,592</b>	<b>573,907,213</b>	<b>566,439,337</b>	<b>569,166,609</b>	<b>571,528,883</b>	<b>572,511,971</b>	<b>575,136,217</b>

## Carpentaria Shire Council 10 Year Statement of Cash Flows

	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
<b>Cash flows from operating activities</b>										
Receipts from customers	43,935,085	44,813,787	45,710,062	46,624,263	47,556,749	48,507,884	49,478,041	50,467,602	51,476,954	52,506,493
Payments to suppliers and employees	(90,951,996)	(96,971,118)	(99,911,726)	(101,911,219)	(103,645,949)	(105,906,012)	(108,129,422)	(110,288,261)	(112,383,962)	(114,402,120)
Interest received	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Rental income	528,000	538,560	549,331	560,318	571,524	582,954	594,613	606,505	618,635	631,008
Non-capital grants and contributions	56,373,142	57,500,605	58,650,617	59,823,629	61,020,102	62,240,504	63,485,314	64,755,020	66,050,120	67,371,122
Borrowing costs	(276,000)	(281,520)	(287,150)	(292,893)	(298,751)	(304,630)	(310,540)	(316,480)	(322,450)	(328,450)
<b>Net cash inflow from operating activities</b>	5,608,231	7,600,314	6,711,134	6,804,098	7,203,675	7,355,330	7,394,546	7,509,866	7,733,747	8,095,884
<b>Cash flows from investing activities</b>										
Payments for property, plant and equipment	(64,930,456)	(38,070,039)	(36,364,504)	(28,300,260)	(28,300,260)	(28,300,260)	(28,300,260)	(28,300,260)	(28,300,260)	(28,300,260)
Grants, subsidies, contributions, and donations	56,623,296	33,696,363	30,388,926	21,524,682	21,524,682	21,524,682	21,524,682	21,524,682	21,524,682	21,524,682
<b>Net cash inflow from investing activities</b>	(8,307,162)	(4,373,676)	(5,975,578)	(6,775,578)	(6,775,578)	(6,775,578)	(6,775,578)	(6,775,578)	(6,775,578)	(6,775,578)
<b>Cash flows from financing activities</b>										
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(597,911)	(629,470)	(662,780)	(697,942)	(735,065)	(775,438)	(818,643)	(865,661)	(916,927)	(973,656)
Repayment of leases	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow from financing activities</b>	(597,911)	(629,470)	(662,780)	(697,942)	(735,065)	(775,438)	(818,643)	(865,661)	(916,927)	(973,656)
<b>Total cash flows</b>										
<b>Net increase in cash and cash equivalent held</b>	3,296,842	2,597,168	72,776	669,422	306,968	110,314	223,325	323,827	540,242	995,650
<b>Opening cash and cash equivalents</b>	51,466,673	48,169,831	50,766,999	50,839,775	50,170,353	49,863,385	49,973,699	50,197,025	50,520,852	51,061,094
<b>Closing cash and cash equivalents</b>	48,169,831	50,766,999	50,839,775	50,170,353	49,863,385	49,973,699	50,197,025	50,520,852	51,061,094	52,056,744

**Carpentaria Shire Council  
 10 Year Statement of Changes in Equity**

	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
<b>Asset revaluation surplus</b>										
Opening balance	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Closing balance	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926	241,741,926
<b>Retained surplus</b>										
Opening balance	206,435,635	254,916,410	282,138,777	304,884,227	318,428,666	331,625,287	344,697,411	357,428,642	369,786,967	381,769,985
Net result	48,480,775	27,222,367	22,745,450	13,544,439	13,196,621	13,072,124	12,729,231	12,360,325	11,983,018	11,598,306
Closing balance	254,916,410	282,138,777	304,884,227	318,428,666	331,625,287	344,697,411	357,428,642	369,786,967	381,769,985	393,368,291
<b>Total</b>										
Opening balance	448,177,561	496,658,335	523,880,702	546,626,152	560,170,591	573,367,212	586,439,336	599,168,567	611,528,892	623,511,910
Net result	48,480,775	27,222,367	22,745,450	13,544,439	13,196,621	13,072,124	12,729,231	12,360,325	11,983,018	11,598,306
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Closing balance	496,658,335	523,880,702	546,626,152	560,170,591	573,367,212	586,439,336	599,168,567	611,528,892	623,511,910	635,110,216



**CARPENTARIA SHIRE**  
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**C a r p e n t a r i a   S h i r e   C o u n c i l**

**2026/2027**

**R e v e n u e   S t a t e m e n t**

1 | Page

**REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR**

**Contents**

STATEMENT .....	3
PURPOSE .....	3
APPLICABILITY .....	3
RATES AND CHARGES .....	3
DIFFERENTIAL GENERAL RATES .....	3
Table 1 - Differential Rating Categories .....	4
OBJECTION AGAINST CATEGORISATION .....	8
MINIMUM DIFFERENTIAL GENERAL RATE .....	8
GENERAL RATING CATEGORIES .....	8
Table 2 - Differential General Rates and Minimum General Rates - 2026/2027 .....	8
LIMITATION ON RATE INCREASE .....	9
UTILITY CHARGES .....	10
Water Utility Charges .....	10
Table 3 - Water Utility Charges .....	10
Sewerage Utility Charges .....	11
Table 5 - Sewerage Utility Charges - Normanton .....	12
Table 6 - Sewerage Utility Charges - Karumba .....	12
Waste Management Utility Charges .....	12
Table 8 – Garbage Charges Schedule – Minimum Number of Bins .....	13
Table 9 – Cleansing Units Applied .....	14
SEPARATE CHARGES .....	15
Emergency Management Levy .....	15
CONCESSIONS .....	15
Pensioner Rates Remission .....	15
Not for Profit / Community Organisations .....	15
Financial Hardship .....	15
OTHER MATTERS CONCERNING RATES AND CHARGES .....	15
Interest .....	15
Discount .....	16
Collection of Outstanding Rates and Charges .....	16
Payments in Advance .....	16
Interim Rate Notices .....	16
Prior Year Amendments .....	17
Levy Dates and Due Date for Payment of Rates .....	17
FEEES AND CHARGES .....	17
Cost Recovery .....	17
Business Activity Fees .....	17
CONCESSIONS GRANTED .....	19
AUTHORITY .....	20

## REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR

# REVENUE STATEMENT 2026/2027

### STATEMENT

The revenue statement has been prepared in accordance with section 104(5) of the *Local Government Act 2009* and in accordance with sections 169(2)(b) and 172 of the *Local Government Regulation 2012*. The revenue statement applies to revenue raising activities of the Council.

### PURPOSE

A revenue statement is required to accompany the budget each year. Section 172 of the *Local Government Regulation 2012* outlines the matters that a local government must include in its revenue statement.

The revenue statement includes an explanatory statement outlining and explaining the revenue measures adopted in the budget.

The purpose of the revenue statement is:

- To enunciate the methods used to achieve Council's objectives set out in the Revenue Policy; and
- To explain material matters that guide the development and implementation of revenue practices within the Council; and
- To comply in all respects with legislative requirements.

### APPLICABILITY

This revenue statement applies to the financial period from 1 July 2026 to 30 June 2027. It is approved in conjunction with the Budget as presented to Council.

It is not intended that this revenue statement reproduce all related policies. Related adopted policies will be referred to within the revenue statement where appropriate.

### RATES AND CHARGES

For the financial year beginning 1 July 2026, Carpentaria Shire Council resolves pursuant to section 94 (2) of the *Local Government Act 2009* to make and levy rates and charges. Rates and charges to be levied pursuant to sections 80, 81 and 99 of the *Local Government Regulation 2012* will include:

- a) Differential General Rates
- b) Utility Charges for:-
  - Water
  - Sewerage
  - Waste Management

### DIFFERENTIAL GENERAL RATES

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).

Council calculates and rates and charges utilising the rateable value of the land; this valuation is set by the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development.

Council has decided that in accordance with section 81 of the *Local Government Regulation 2012*, differential general rates will be levied on all rateable land in the shire. Furthermore, in accordance with section 77 of the

## REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR

*Local Government Regulation 2012*, Council has decided to fix a minimum amount of general rates that differs depending upon the differential rating category of rateable land.

In Council's opinion, differential general rating and fixing a minimum amount of general rates enables there to be a more equitable relationship between revenue raised from particular land and the circumstances relevant to that land, than would be the case under a standard rating system where rates are levied at a single rate in the dollar on all rateable land.

In determining its differential rating system, including fixing minimum amounts of general rates, Council's objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations and disregarding irrelevances such as the perceived personal wealth of individual ratepayers or ratepayer classes.

In summary, the differential rating categories have been determined having regard to matters such as:

- Land use;
- Availability of services;
- Consumption of services,
- Valuation; and
- Income producing capacity of land.

**Table 1 - Differential Rating Categories**

Category	Differential	Description
1	Vacant Urban Land <10,000 m <sup>2</sup>	All vacant urban land of less than 10,000m <sup>2</sup> in size, within the areas defined as Normanton Township or Karumba Township in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).
2	Residential Land <4,000 m <sup>2</sup> - PPR	All residential land, that is the owner's principal place of residence, and is less than 4,000m <sup>2</sup> in size, and is within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).
3	Residential Land ≥4,000m <sup>2</sup> & <100Ha	All land within the council area that is 4,000m <sup>2</sup> or more but less than 100Ha in size, that is used for residential or rural residential purposes.
4	Residential Multi-Units	All land within the council area which consists of multi residential dwellings.
5	Vacant Land ≥4,000m <sup>2</sup> & <100Ha	All land within the council area that is 4,000m <sup>2</sup> or more but less than 100Ha in size, that could be used for residential or rural residential purposes but is currently vacant.
6	Rural Areas <\$5,000,000	All rural land within the council area not included in other Categories, with a rateable value of less than \$5,000,000.
7	Rural \$5,000,000 – <\$19,999,999	All rural land within the council area with a rateable value of between \$5,000,000 and \$19,999,999.
8	Rural ≥\$20,000,000	All rural land within the council area with a rateable value of \$20,000,000 or more.
9	Rural - Agriculture:	All rural land within the council area used for agricultural purposes, other than grazing or other rural uses.

**REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR**

Category	Differential	Description
10	Commercial	All commercial land in Karumba and Normanton that is zoned "Commercial" in the Carpentaria Shire Council Planning Scheme 2008 (Map's 3 and 5) and land zoned as 'Residential' used to operate commercial tourism operations.
11	Motels	All land within the council area used for public accommodation such as motels and guest houses.
12	Commercial - Other	All land within the council area that is used by eligible not-for-profit groups or organisations.
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	All land predominantly used for Commercial Electrical, Reticulation or Telecommunication purposes and which is located outside the Normanton and Environs and Karumba and Environs (Maps 2,3,4 & 5 Carpentaria Shire Planning Scheme 2008).
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	All land predominately used for Commercial Electrical, Reticulation or Telecommunication purposes and is located within Normanton and Environs and Karumba and Environs (Maps 2,3,4 & 5 Carpentaria Shire Planning Scheme 2008).
15	Intensive Accommodation – 10 to 30 Persons	All land predominately used for intensive accommodation capable of accommodating 10 to 30 persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
16	Intensive Accommodation – 31 to 50 Persons	All land predominately used for intensive accommodation capable of accommodating 31 to 50 persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
17	Intensive Accommodation ≥51 Persons	All land predominately used for intensive accommodation capable of accommodating 51 or more persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
20	Light Industry	All industrial land in Karumba and Normanton that is zoned "Industry" in the Carpentaria Shire Council Planning Scheme 2008 (Map's 3 and 5) excluding land identified in other Categories.
21	Transport and Heavy Industry <1Ha	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling, and or hazardous industries that is less than 1.0 Hectare in land size.
22	Service Stations	All land used for the purpose of and incidental to retail or wholesale fuel distribution, with a holding capacity of one million litres or less.

**REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR**

Category	Differential	Description
23	Bulk Fuel Storage	All land used for the purpose of and incidental to bulk fuel storage operations with a holding capacity greater than one million litres.
24	Shipping and Other Industry	All land zoned as "Strategic Port Land" and land used for the purpose of shipping operations and other industry located on the Norman River side of Yappar Street Industrial Area not identified in category 11, 13, 14, 15, 16, 17, 23, 25, 26, 27 and 28.
25	Processing Plant	All land used for the purpose of and incidental to the processing of goods and services for wholesale purposes.
26	Mine Product Operations	All land used, or capable of being used, for the purpose of, and incidental to: -the bulk handling of mining products; -the storage of mining products; -the distribution of mining products; and/or -the storage of other mining related products and equipment. This category includes land previously used for any one or more of the other purposes identified in this category, being rehabilitated (including the removal of structures).
27	Electricity Generation ≤5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of 5 Mega Watts or less.
28	Electricity Generation >5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of greater than 5 Mega Watts.
31	Quarry 5,000 – 100,000 Tonnes	All land in the council area used or intended to be used as a quarry extracting between 5,000 and 100,000 tonnes as authorised by the appropriate State Government Department.
32	Quarry >100,000 Tonnes	All land in the council area used or intended to be used as a quarry extracting greater than 100,000 tonnes as authorised by the appropriate State Government Department.
33	Petroleum Lease	All petroleum leases located in the council area.
34	Mining Leases <25 people	All mining leases located in the council area, that employ less than 25 people in mining activities and has no on-site accommodation.
35	Mining Leases 25-99 people	All mining leases located in the council area, that employ 25 to 99 people in mining activities and has no on-site accommodation.
36	Mining Leases ≥100 people	All mining leases located in the council area, that employ 100 people or more in mining activities and has no on-site accommodation.
37	Mining Leases <25 people with accommodation	All mining leases located in the council area, that employ less than 25 people in mining activities and has on-site accommodation.
38	Mining Leases 25-99 people with accommodation	All mining leases located in the council area, that employ 25 to 99 people in mining activities and has on-site accommodation.
39	Mining Leases ≥100 people with accommodation	All mining leases located in the council area, that employ 100 people or more in mining activities and has on-site accommodation.

**REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR**

Category	Differential	Description
41	Caravan Parks <50 sites	All land within the council area used as a caravan park with less than 50 sites or accommodation units.
42	Caravan Parks 50 - 100 sites	All land within the council area used as a caravan park with 50 to 100 sites or accommodation units.
43	Caravan Parks >100 sites	All land within the council area used as a caravan park with more than 100 sites or accommodation units.
44	Hotels/Licensed Venue <20 Rooms	All land within the council area used for the purposes of hotels and licensed venues and may include less than 20 accommodation units.
45	Hotels/Licensed Venue ≥20 Rooms	All land within the council area used for the purposes of hotels and licensed venues and may include 20 or more accommodation units.
50	Transport and Heavy Industry ≥1.0Ha	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling and hazardous industries that is 1.0 Hectare or more in land size.
51	Residential Home Business	All land within the Council area that is used as a commercial home business.
52	Shopping Facility with >25 on-site carparks	All land within the Council area used as a shopping facility with greater than 25 onsite carparks.
53	Residential Land <4,000 m <sup>2</sup> - Non-PPR	All residential land, that is not the owner's principal place of residence, and is less than 4,000m <sup>2</sup> in size, and is within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).

The term 'Principal place of residence' means land that is the place of residence at which at least one natural person who constitutes the owner/s of the land predominantly resides.

In establishing whether land is the owner's principal place of residence, Council may consider, but not be limited to the owner's declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the Council. Residential premises that have not met these criteria will be deemed a secondary residence.

For the avoidance of doubt, land will not be the owner's principal place of residence where it is:

- 1) not occupied by at least one person/s who constitute the owner/s, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family;
- 2) vacant, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment, except in the case where:
  - a) premises that are being renovated are and remain the principal place of residence of the owner, and the owner does not during the renovation period own any other property which is used as, or asserted by the owner for any purpose to be, the owner's place of residence;
  - b) a property is vacant for a period longer than 120 continuous days of the financial year due to the owner/s absence on an extended holiday, provided that the property remains completely vacant for the entire period of their absence;
  - c) a property is vacant due to the owner/s absence due to work commitments, provided that the absence is confirmed in writing by the owner's employer to Council's satisfaction and the property

## REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR

- remains vacant or is occupied by immediate family members only during the period of the owner's absence; or
- d) the owner is absent due to medical reasons of the owner or a close relative and this is confirmed in writing by a health professional to Council's satisfaction;
- 3) not owned by a natural person, e.g., owned by a company, except where the ratepayer residing at the property as their principal place of residence is the company owner; or
- 4) flats and other multiple tenement residential properties, even where the owner of the land resides in one of the flats or tenements.

### OBJECTION AGAINST CATEGORISATION

Pursuant to section 90 of the *Local Government Regulation 2012* the owners of rateable land will be informed that they have the right of objection to the category their land is included in.

All objections shall be to the Chief Executive Officer of the Carpentaria Shire Council and the only basis for objection shall be that at the date of issue of the rate notice, the land should belong to a different rating category.

### MINIMUM DIFFERENTIAL GENERAL RATE

A minimum differential general rate is set for each differential general rate category to achieve an appropriate contribution from all property owners.

In accordance with section 77 of the *Local Government Regulation 2012*, Council considers that a minimum general rate should be applied to ensure a sufficient contribution is made to cover the cost of public services that benefit all properties irrespective of the valuation of a property.

No minimum will apply to land to which Chapter 2, Part 2, Division 5, Subdivision 3 of the *Land Valuation Act 2010* applies.

### GENERAL RATING CATEGORIES

For the financial period from 1 July 2026 to 30 June 2027 the Differential General Rates and Minimum General Rates will be levied on the Differential General Rate categories as follows:

*Table 2 - Differential General Rates and Minimum General Rates - 2026/2027*

Category	Differential	General Rate (cent in the dollar)	Minimum \$
1	Vacant Urban Land <10,000 m <sup>2</sup>	1.7751	\$830
2	Residential Land <4,000 m <sup>2</sup> - PPR	1.6835	\$723
3	Residential Land ≥4,000m <sup>2</sup> & <100Ha	0.9213	\$736
4	Residential Multi-units	2.0206	\$1,012
5	Vacant Land ≥4,000m <sup>2</sup> & <100Ha	0.8412	\$879
6	Rural Areas <\$5,000,000	0.4215	\$1,404
7	Rural \$5,000,000 - \$19,999,999	0.5035	\$21,698
8	Rural ≥\$20,000,000	0.5912	\$103,702
9	Rural - Agriculture	0.5855	\$6,704
10	Commercial	2.0359	\$1,055
11	Motels	1.8603	\$2,528
12	Commercial - Other	1.1885	\$716

**REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR**

Category	Differential	General Rate (cent in the dollar)	Minimum \$
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	11.0072	\$1,839
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	19.9207	\$7,964
15	Intensive Accommodation – 10 to 30 Person	4.0415	\$1,613
16	Intensive Accommodation – 31 to 50 Person	4.0415	\$3,241
17	Intensive Accommodation ≥51 Person	3.8782	\$5,329
20	Light Industry	1.8503	\$1,069
21	Transport and Heavy Industry <1Ha	3.7543	\$2,502
22	Service Stations	2.1118	\$1,301
23	Bulk Fuel Storage	3.7891	\$2,602
24	Shipping and Other Industry	4.4629	\$2,602
25	Processing Plant	5.4649	\$2,602
26	Mine Product Operations	81.5867	\$1,859,082
27	Electricity Generation ≤5MW	2.4140	\$5,393
28	Electricity Generation >5MW	2.4140	\$10,769
31	Quarry 5,000–100,000 Tonnes	4.6320	\$6,504
32	Quarry >100,000 Tonnes	5.0407	\$36,813
33	Petroleum Lease	2.8607	\$3,651
34	Mining Leases <25 people	2.8607	\$2,918
35	Mining Leases 25-99 people	2.8607	\$14,569
36	Mining Leases ≥100 people	2.8607	\$145,684
37	Mining Leases <25 people with accommodation	2.8607	\$4,372
38	Mining Leases 25-99 people with accommodation	2.8607	\$21,856
39	Mining Leases ≥100 people with accommodation	2.8607	\$160,253
41	Caravan Parks <50 sites	2.3561	\$906
42	Caravan Parks 50-100 sites	1.2374	\$1,264
43	Caravan Parks >100 sites	2.3561	\$2,528
44	Hotels/ Licensed Venue <20 Rooms	1.8603	\$1,264
45	Hotels/ Licensed Venue ≥20 Rooms	2.1092	\$2,528
50	Transport and Heavy Industry ≥1.0Ha	2.2096	\$3,753
51	Residential Home Business	1.8513	\$829
52	Shopping Facility with >25 on-site carparks	2.3561	\$1,086
53	Residential Land <4,000 m <sup>2</sup> = Non-PPR	1.9430	\$830

**LIMITATION ON RATE INCREASE**

Pursuant to Section 116 of the *Local Government Regulation 2012*, for the 2026/2027 financial year, Council has not made, and will not make, a resolution limiting an increase of Rates and Charges.

## REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR

### UTILITY CHARGES

Council resolves that, pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, it will make and levy charges for the supply of water, sewerage and cleansing services (Utility Charges) for the financial year beginning 1 July 2026.

#### Water Utility Charges

The Carpentaria Shire Council water supply system includes the raw water pipeline from Glenore Weir to Normanton water treatment works. All water utility charge revenue shall be used to cover the costs associated with the operation, maintenance, replacement, upgrade, and funding of the Carpentaria water supply infrastructure, including ensuring long-term sustainability.

The water utility charges are established for both treated water supply and raw water supply. Where an assessment is part of a community titles scheme (including a building units or group titles plan) and the assessment within the scheme is not separately metered, the applicable Water Utility Charges will be apportioned in accordance with the registered contribution schedule lot entitlement for the assessment.

Use of water, whether raw or treated, is subject to any water conservation measures (water restrictions) that are currently in place, or that may be imposed by Council at any time during the financial year.

Council has determined in 2026/2027 to make and levy water utility charges for treated water supply based on a two-part tariff, made up of a fixed Water Access Charge (being a charge for the use of infrastructure that supplies water) and a variable Water Consumption Charge (being a charge for using the water based on the amount of water that is actually used).

Water utility charges are levied on a user pays, two-part tariff basis consisting of an access charge and a variable consumption (kl) charge. The different tiers are outlined in Table 3 Water Utility Charges.

**Table 3 - Water Utility Charges**

Charge Type	Category	Access Charge	KL Tier 1	KL Tier 2
Vacant	Vacant	\$1,092	\$0.30 (<900kl)	\$2.89 (>900kl)
Residential 1	Single Dwelling	\$1,092	\$0.30 (<900kl)	\$2.89 (>900kl)
Residential 2	Multiple Dwellings	\$1,703	\$0.30 (<900kl)	\$2.89 (>900kl)
Residential 3	Lilyvale Estate	\$1,092	\$0.30 (<900kl)	\$2.89 (>900kl)
Commercial 1	Non-Residential	\$1,092	\$2.00	
Commercial 2	1 <sup>st</sup> Meter = Hotels & Caravan Parks	\$6,825	\$2.00	
Commercial 3	Hospital	\$17,472	\$2.00	
Raw Water 1	Rural Domestic	\$273	\$0.30	
Raw Water 2	Rural Stock	\$546	\$1.25	
Raw Water 3	Town – non-domestic	\$546	\$0.30	

Definitions for the access charge types in Table 3 are as follows:

- 1) Land used solely for residential purposes:
  - a) Residential 1 – where no more than two separate dwellings or living units, an access charge of \$1,092 per meter; and
  - b) Residential 2 – where three or more separate dwellings or living units, an access charge of \$1,703 for the first meter.
  - c) Residential 2 – Additional meters will be \$1,092 per meter
  - d) Residential 3 – Water supplied from the water treatment plant to the Lilyvale Estate.

## REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR

- 2) Land used in whole or part for non-residential purposes:
  - a) Commercial 2 – where land is used for caravan parks with more than 50 sites, or for hotels and licensed venues, an access charge of \$6,825 for the first meter and \$1,703 for each additional Commercial water meter;
  - b) Commercial 2 – where non-rateable land that has a water connection of 40mm or larger (except where used as described in paragraph 2 (c)), an access charge of \$6,825 for the first meter and \$1,703 for each additional Commercial water meter
  - c) Commercial 3 – where non-rateable land used as a hospital, that also has multiple single unit dwellings and/or multiple dwelling units/flats, an access charge of \$17,472 per meter; and
  - d) Commercial 1 – otherwise, an access charge of \$1,092 per meter.
- 3) Vacant land:
  - a) Any land that is vacant and is within the water network
- 4) Raw Water is supplied to:
  - a) Raw Water 1 – Rural land, water solely used for domestic purposes;
  - b) Raw Water 2 – Rural land, water used for stock watering;
  - c) Raw Water 3 – Supplied to Land within Normanton but used solely for non-domestic purposes.

### Sewerage Utility Charges

In 2020/2021, the Sewerage Utility Charges in Karumba were based on a unit Equivalent Tenement basis. In the 2021/2022 financial year the Sewerage Utility Charges for Karumba were changed from the unit Equivalent Tenement basis to a per unit basis to harmonise the charging methodology for both Karumba and Normanton townships. This change was implemented over five years, with the goal to have the same unit charge for both Normanton and Karumba having been achieved in the 2025/2026 financial year.

In keeping with Subsection 94(2) of the *Local Government Act 2009* and Sections 99 and 100 of *Local Government Regulation 2012*, Council has determined to make and levy Sewerage Utility Charges on all land within the Normanton and Karumba townships declared sewerage areas, whether vacant or occupied, that Council has or is able to provide with sewerage services.

Where a rateable parcel of land is used for both Residential and Commercial purposes, then both the applicable Residential Sewerage Charges and Commercial Sewerage Charges may be levied on the land.

The Sewerage Utility Charges detailed in Tables 5 and 6 below will be applied as follows:

#### Definition of pedestal

A pedestal is defined as each toilet, urinal, or similar device that is either: -

1. Connected to Council's sewerage system; or
2. Required by Council's Local Laws to be installed and connected to Council's sewerage system.

#### Application of Residential Sewerage Charge

This charge will be applied to each dwelling unit (e.g. house, community title unit, flat) situated upon the land being charged.

Examples =

- A rateable assessment that has 1 dwelling house upon it will be charged a single Residential Sewerage Charge
- A rateable assessment that has 2 dwelling houses upon it will be charged 2 Residential Sewerage Charges
- A rateable assessment that has one community titles unit upon it will be charged a single Residential Sewerage Charge

**REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR**

- A rateable assessment that has 6 separate residential flats upon it will be charged 6 Residential Sewerage Charges
- A parcel of non-rateable land (e.g. land owned by the State, a State Government Department or a State Government entity) that has 4 separate residential flats upon it will be charged 4 Residential Sewerage Charges

The Residential Charge will also be applied to each religious institution situated upon the land being charged.

Application of Commercial Sewerage Charge and Additional Commercial Sewerage Charge

For all other land within Council’s declared sewerage area, the Commercial Sewerage Charge shall apply for the first two pedestals on the land being charged, with the Additional Commercial Sewerage Charge being applied to each additional pedestal.

*Examples –*

- A rateable assessment used as a café that has 1 or 2 pedestals will be charged the Commercial Sewerage Charge
- A rateable assessment used as a café that has 3 pedestals will be charged the Commercial Sewerage Charge + 1 Additional Commercial Sewerage Charge
- A rateable assessment used as a hotel that has 10 pedestals will be charged the Commercial Sewerage Charge + 8 Additional Commercial Sewerage Charges
- A parcel of non-rateable land (e.g. land owned by the State, a State Government Department or a State Government entity) that has 25 pedestals will be charged the Commercial Sewerage Charge + 23 Additional Commercial Sewerage Charges

Application of Vacant Sewerage Charge

Each parcel of vacant rateable land within Council’s declared sewerage area will be charged a single Vacant Sewerage Charge.

**Table 5 - Sewerage Utility Charges - Normanton**

Normanton – Type	Charge
Residential Sewerage Charge	\$1,155
Vacant Sewerage Charge	\$866
Base Commercial Sewerage Charge	\$1,675
Additional Commercial Sewerage Charge	\$866

**Table 6 - Sewerage Utility Charges - Karumba**

Karumba – Type	Charge
Residential Sewerage Charge	\$1,155
Vacant Sewerage Charge	\$866
Base Commercial Sewerage Charge	\$1,675
Additional Commercial Sewerage Charge	\$866

**Waste Management Utility Charges**

Council will provide a garbage collection service and disposal facilities to all domestic and commercial premises within the townships of Normanton and Karumba.

A Waste Management Charge will be levied on all assessments within the townships of Normanton and Karumba. This utility charge is intended to cover the full cost of collection and disposal of household and commercial refuse.

**REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR**

as well as for the operation, maintenance, and upkeep of the waste management facilities. A portion of the charges shall be associated with capital works in the refuse disposal area and future cost of restoration of the refuse disposal area.

The charges for the service are annual charges and are not reduced for periods of time when the premises are unoccupied.

Calculation of waste charges

Each property is allocated Cleansing Units calculated as follows:

1. Table 8 - Garbage Charges Schedule sets out:
  - a. a minimum number of bins for each property classification and
  - b. the number of services per week.
2. Table 9 – Cleansing Units Applied is used for:
  - a. Determining the number of bins, which is:
    - i. the minimum number of bins from table 8 and any additional bins.
  - b. Showing the number of services per week.
  - c. Calculating the number of Cleansing Units to be applied.

*Examples of Cleansing Units to be applied from table 9:*

*Residential with a minimum of 1 bin + 1 extra bin or a total of 2 bins (2 units)*

*Shop with a minimum of 2 bins + 1 extra bin or a total of 3 bins (6 units)*

*School with a minimum of 8 bins + 6 extra bins or a total of 14 Bins (28 units)*

- d. Waste Management Charges is Cleansing Units applied x the Cleansing Unit Charge.

**Table 8 – Garbage Charges Schedule – Minimum Number of Bins**

No	Classification	Minimum No of Bins	No of Services per Week
1	Residential including: Dwelling House Accommodation Building Accommodation Units – Non-Serviced (1 bin per 2 units) Multiple Dwelling (per unit) Place of Worship Halls	1	1
2	Medical Centre / Pharmacy Special Purpose Facility Indoor Entertainment Protective Services including: Police Station Ambulance Station Fire Station SES building Light Industry including: Aerodrome Service Station Truck Depot, Council Depot and Other Waterfront Industry - Category 1	1	3
3	TAFE	2	1

**REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR**

No	Classification	Minimum No of Bins	No of Services per Week
4	Aged Persons Home Recreation Club Outdoor Entertainment Facilities Other Commercial Premises including: Shops Café's	2	3
5	Hotels, Motels, Serviced Units (1 bin per 4 units) Caravan Park (1 bin per 4 units)	1	3
6	Hotel/Motel/Restaurant Complex Licensed Venue Shopping Centre	5	3
7	Hospital Schools	8	3
8	Waterfront Industry - Category 2	9	3
9	Tourist Facility	11	3

Definition Waterfront Industries

- Category 1 Boat repair, storage, commercial fishing operations, fish market or construction.  
 Category 2 Manufacture, storage or transportation of raw materials.

Example Calculations

- o 4 flats/units/residential dwellings would be a minimum of 4 bins x 1 service a week; and
- o 4 industrial sheds would be a minimum of 4 bins x 3 services a week; and
- o 4 commercial shops would be a minimum 8 bins x 3 services a week; and with commercial or industrial with a residential dwelling will be rated for both services.

**Table 9 – Cleansing Units Applied**

**Residential Waste Management Utility Charges**

Type	Basis of Charge	Charge
Waste Management Charge - Residential	Per unit	\$554.00

**Commercial Waste Management Utility Charges**

Number of Bins	Number of Services per week	Cleansing Units Applied	Waste Management Charge (Non-residential) Classification No. 2-9
1	1	1	\$515
1 (3 Services)	3	3	\$1,545
2 - 4	3	6	\$3,090
5 - 7	3	10	\$5,150
8 - 10	3	16	\$8,240
11 - 13	3	22	\$11,330
14 - 16	3	28	\$14,420
17 - 19	3	34	\$17,510
20 - 29	3	40	\$20,600
30 - 39	3	60	\$30,900
40 - 49	3	80	\$41,200
50 +	3	100	\$51,500

## REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR

### SEPARATE CHARGES

#### Emergency Management Levy.

The Emergency Management Levy (EML) is a State Government levy. Council is required to collect the levy on behalf of the Queensland State Government, in accordance with the provisions of the *Fire Services Act 1990* and *Fire Services Regulation 2011*, and such are levied in accordance with the prescribed fees as defined in schedule 2 of the *Fire Services Regulation 2011*.

The levy is not a Council Charge and the Funds collected are remitted to the State. It provides for the prevention of, and responses to, fires and other emergency incidents.

### CONCESSIONS

#### Pensioner Rates Remission

Pursuant to section 120 (1)(a) of the *Local Government Regulation 2012*, Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a Pensioner.

Pursuant to section 122 (1) (b) of the *Local Government Regulation 2012*, Council resolves to grant a concession on differential general rates, water, sewerage, and garbage utility charges, to eligible Pensioners in accordance with the Pensioner Rates Concession Policy.

Under Council's remission scheme any arrears of rates and charges associated with the residential allotment must be paid in full before a Pensioner becomes entitled to receive the Council rates remission.

#### Not for Profit / Community Organisations

Pursuant to section 122 (1) (b) of the *Local Government Regulation 2012*, Council resolves to grant a concession on differential general rates, water (excluding water consumption charges), sewerage and garbage utility charges, to not for profit / community organisations as detailed in the Rates Based Financial Assistance for Community Organisations Policy. A summary of these concessions appears at the end of this Revenue Statement.

#### Financial Hardship

Pursuant to section 120 (1) (c) of the *Local Government Regulation 2012*, Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a ratepayer where the payment of the rates and charges would cause hardship to the ratepayer.

Council may at its discretion provide to other ratepayers who are suffering financial hardship, extended payment arrangements. Further information is set out in the Financial Hardship Policy.

### OTHER MATTERS CONCERNING RATES AND CHARGES

#### Interest

In accordance with section 133 of the *Local Government Regulation 2012*, Council will apply to all overdue rates and charges compound interest at the rate of 12.19% per annum, calculated on daily rests from the day after the Rates and Charges become overdue.

All rates and charges remaining outstanding after the due date stated in the rate notice will be deemed to be overdue rates.

## REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR

### Discount

To encourage the prompt payment of rates and charges pursuant to section 130(4) of the *Local Government Regulation 2012* Council resolves to allow a discount on gross rates and charges (excluding water consumption charges).

Discount for prompt payment is subject to the following provisions:

1. all rates and charges levied are paid not later than 30 days from the date of issue of the rate notice; and
2. all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid not later than 30 days from the date of issue of the rate notice; and
3. all other overdue rates and charges relating to the rateable assessment are paid not later than 30 days from the date of issue of the rate notice.

**Pursuant to section 130 (5) the discount allowed for all differential rating categories, excluding:**

Rural  $\geq$  \$20,000,000; and

Mine Product Operations

is 10% of the rates and charges which are levied with respect to:

- general rates
- utility charges excluding water consumption charges

**Pursuant to section 130 (5) the discount allowed for differential rating categories:**

Rural  $\geq$  \$20,000,000; and

Mine Product Operations

is fixed at \$5,000 for rates and charges which are levied with respect to:

- general rates
- utility charges excluding excess water consumption charges

No discount will be allowed on overdue rates and charges or water consumption charges.

### Collection of Outstanding Rates and Charges

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.

To this end Council will recover any outstanding Rates and Charges in accordance with, Section 95 of the *Local Government Act 2009*, Chapter 4, Part 12 of the *Local Government Regulation 2012* and Carpentaria Shire Council's Debt Recovery Policy. For further information refer to the following policies on Council's website [www.carpentaria.qld.gov.au](http://www.carpentaria.qld.gov.au):

- Debt Recovery Policy
- Financial Hardship Policy
- Revenue Policy
- Rates Based Financial Assistance for Community Organisations Policy

### Payments in Advance

Council accepts payments in advance of future rate levies. Interest is not payable on any credit balances held.

### Interim Rate Notices

In instances where adjustments to rates and charges occur throughout the year, an Interim Rates Notice will be issued as required.

Some examples of when adjustments may be made include:

Carpentaria Shire Council Revenue Statement

16 | Page

## REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR

- reconfiguration of allotment
- valuation changes
- additional services
- change of ownership

Where an adjustment results in an amount of less than \$10, Council will not issue a notice to the ratepayer.

### Prior Year Amendments

Notification from Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development Resources ("the Department") for valuations will be effective from the date stipulated by the Department.

Any Council errors/mistakes in service charges, will only be backdated to the financial year in which the issue was raised in writing.

### Levy Dates and Due Date for Payment of Rates

Council has determined, in accordance with the provisions of Section 107 of the *Local Government Regulation 2012* that all Rates and Charges will be levied in two (2) half-yearly instalments covering the periods 1 July 2026 to 31 December 2026 and 1 January 2027 to 30 June 2027.

In accordance with Section 118 of the *Local Government Regulation 2012* payment must be made not later than the date that it is at least 30 days after the date of issue of the rate notice.

Levy Number	Proposed Issue Date	Proposed Due Date
Levy 1	Tuesday, 18 August 2026	Thursday, 17 September 2026
Levy 2	Tuesday, 16 February 2027	Thursday, 18 March 2027

### FEES AND CHARGES

Fees and charges are reviewed annually by Council. Council's adopted Fees and Charges register includes a mixture of regulatory and user pays fees. The 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 applicable recover the cost of performing the function.

Council's Fees and Charges register contains full details of fees and charges adopted by Council for the financial year and is available on Council's website.

### Cost Recovery

Cost recovery fees are fixed pursuant to Section 97 of the *Local Government Act 2009*.

The criteria used by Council when deciding the amount of the cost-recovery fee are:-

- The cost-recovery fee must not exceed the cost of providing the service for which the fee has been fixed.
- The cost-recovery fee must be broadly based on the "user pays" principle (except where Council decides to subsidise any fee or charge as a community service obligation).

### Business Activity Fees

Council has the power to conduct business activities and fix business activity fees for services and facilities it provides on this basis. Business activity fees are fixed where Council provides a service and the other party to the

## REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR

transaction can choose whether to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

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

**REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR**

**CONCESSIONS GRANTED**

Council Resolution **BM0626/XXX** – Council resolved to grant a concession on differential general rates, water (excluding water consumption charges), sewerage and garbage utility charges to not for profit/community organisations as follows:

Assessment	Name of Organisation	Concession Granted
A194	Karumba Childrens Centre Inc.	100% - General Rates 100% - Commercial Water 1 100% - Commercial Sewerage 100% - Addit Comm Sewerage 100% - Garbage
A431	Carpentaria Kindergarten Association Inc.	100% - General Rates 100% - Commercial Water 1 100% - Commercial Sewerage 100% - Addit Comm Sewerage 100% - Garbage
A1142	Normanton Bowls Club Inc.	50% - Commercial Water 1 50% - Commercial Sewerage 50% - Garbage
A258	Karumba Recreation Club	50% - General Rates 50% - Commercial Water 1 50% - Commercial Sewerage 50% - Garbage
A406	Karumba Sporting Shooters Inc.	50% - General Rates
A1031	Normanton Gun Club	50% - Raw Water 3 Access
A608	Normanton Christian Fellowship Ltd	50% - General Rates 50% - Residential Water 1 50% - Residential Sewerage 50% - Garbage
A432	The Corporation of the Synod of the Diocese of Carpentaria	50% - Commercial Water 1 50% - Vacant Water 50% - Vacant Sewerage 50% - Garbage
A459	Churches of Christ in Qld	50% - General Rates 50% - Commercial Water 1 50% - Vacant Water 50% - Residential Sewerage 50% - Commercial Sewerage 50% - Vacant Sewerage 50% - Garbage
A664	Normanton Christian Fellowship Ltd	50% - Commercial Water 1 50% - Commercial Sewerage 50% - Garbage
A70	Karumba Community Church of St James & St John	50% - Commercial Water 1 50% - Commercial Sewerage 50% - Garbage

### REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR

Assessment	Name of Organisation	Concession Granted
A709	Roman Catholic Trust Corporation Diocese of Cairns	50% - Commercial Water 50% - Commercial Sewerage 50% - Residential Sewerage 50% - Garbage
A690	Bynoe CACS Ltd - Park	100% - Vacant Water 100% - Vacant Sewerage 100% - Garbage

#### AUTHORITY

It is a requirement of section 104 (5) of the *Local Government Act 2009* that for each financial year Council adopt, by resolution, a budget that includes the Revenue statement.



## 2026-2027 Revenue Policy

### Policy Details

<b>Policy Category</b>	Council Policy
<b>Date Adopted</b>	22 April 2026
<b>Endorsed by</b>	Chief Executive Officer
<b>Approval Authority</b>	Council
<b>Effective Date</b>	22 April 2026
<b>Policy Version Number</b>	3.0.7
<b>Policy Owner</b>	Chief Operating Officer
<b>Contact Officer</b>	Manager Finance
<b>Review Date</b>	April 2027

### Supporting documentation

<b>Legislation</b>	<ul style="list-style-type: none"> <li>Local Government Act 2009</li> <li>Local Government Regulation 2012</li> </ul>
<b>Policies</b>	<ul style="list-style-type: none"> <li>Revenue Statement</li> <li>Rates Based Financial Assistance Policy</li> <li>Debt Policy</li> </ul>
<b>Delegations</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Forms</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Supporting Documents</b>	<ul style="list-style-type: none"> <li>Corporate Plan 2025-2029</li> </ul>

### Version History:

Version	Adopted	Comment	eDRMS #
3.0.0	15/07/2020	Council Resolution SM0720/001	POL_E_CSF_006
3.0.1	21/04/2021	Council Resolution 0421/023	
3.0.2	30/06/2021	Council Resolution SM0621/018	
3.0.3	20/04/2022	Council Resolution 0422/015	
3.0.4	15/03/2023	Council Resolution 0323/019	
3.0.5	30/06/2024	Council Resolution 0424/015	
3.0.6	21/05/2025	Council Resolution 0525/015	
3.0.7	22/04/2026	Council Resolution 0426/14	



## Contents

<b>INTENT</b> .....	<b>3</b>
<b>SCOPE</b> .....	<b>3</b>
<b>POLICY STATEMENT</b> .....	<b>3</b>
<b>LEVYING RATES AND CHARGES</b> .....	<b>3</b>
<b>GRANTING CONCESSIONS FOR RATES AND CHARGES</b> .....	<b>4</b>
<b>RECOVERING OVERDUE RATES AND CHARGES</b> .....	<b>4</b>
<b>COST-RECOVERY METHODS</b> .....	<b>5</b>
<b>FUNDING OF PHYSICAL AND SOCIAL INFRASTRUCTURE</b> .....	<b>5</b>
<b>DEFINITIONS</b> .....	<b>5</b>



## Intent

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The Revenue Policy is a strategic document and its adoption, in advance of setting the budget, allows Council to set out the principles that it will use for revenue raising in setting the budget.

## Scope

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This policy details the principles that Council utilises in levying rates & charges, granting concessions, recovering outstanding rates & charges and the implementation of various fees and charges.

## Policy Statement

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Council has a statutory requirement to have a Revenue Policy and this policy is to be reviewed on an annual basis in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

Section 193 of the *Local Government Regulation 2012*, defines the content to be included in the Revenue Policy and an extract follows:

- (1) *A local government's revenue policy for a financial year must state—*
  - (a) *the principles that the local government intends to apply in the financial year for—*
    - (i) *levying rates and charges; and*
    - (ii) *granting concessions for rates and charges; and*
    - (iii) *recovering overdue rates and charges; and*
    - (iv) *cost-recovery methods; and*
  - (b) *if the local government intends to grant concessions for rates and charges— the purpose for the concessions; and*
  - (c) *the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.*
- (2) *The revenue policy may state guidelines that may be used for preparing the local government's revenue statement.*

## Levying rates and Charges

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Council utilises a principle based approach when levying rates and charges which consist of:

**Equity Principle** – Council will aim to ensure that all sectors of the rate paying community contribute equitably to the rates revenue of the Council. This means that in determining the level of rates and charges, Council's objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking into account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

The general basis for determining rates is the valuation of rateable land as determined under the *Land Valuation Act 2010*, however differential general rating will be applied to achieve a more equitable relationship between the contribution to rates revenue that Council considers appropriate where the highest and best use of the land is taken into consideration, for a more equitable outcome than could be achieved if a simple (i.e. single rate in the dollar) general rating scheme were to be adopted.



**Benefit (User Pays) Principle** –At a minimum, ratepayers should contribute rates which reflect the cost of providing Council's services to rateable properties in each sector of the community based on the most appropriate category for the rateable land. Wherever possible, this should be reflected in the minimum rate for each rating category.

In addition to the above 2 key principles, Council will also have regard to:

- Transparency in the making of rates and charges.
- Having in place a rating regime that is simple and inexpensive to administer;
- Flexibility to take account of changes in the local economy;
- Making clear what is the Council's and each ratepayer's responsibility to the rating system;
- Timing the levy of rates to take into account the financial cycle of local economy activity, in order to assist smooth running of the local economy.

## **Granting Concessions for Rates and Charges**

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In considering the application of concessions, Council will be guided by the principles of:

- Fairness and social conscience by having regard to the different levels of ability to pay within the local community.
- The same treatment for ratepayers with similar circumstances.
- Transparency by making clear the requirements necessary to receive concessions; and
- Flexibility to allow Council to respond to local, State, National or broader economic, environmental or other issues that have a significantly adverse impact on a ratepayers ability to pay rates and charges.

*Council may also give consideration to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State or Federal Government or a similar event which has a significant impact on ratepayers within the local government area.*

## **Recovering Overdue Rates and Charges**

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Council will exercise its rate recovery powers in order to adjust to ratepayer cash flows so as to minimise the overall rate burden on ratepayers. It will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations.
- Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective.
- Equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- Flexibility by responding where necessary to changes in the local economy.



## Cost-Recovery Methods

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Council recognises the validity of fully imposing the "user pays" principle for its fees and charges (including cost-recovery fees) unless the imposition of the full costs is contrary to its reasonable belief of being in the public interest.

By imposing fees and charges that accurately reflect the full cost of the provision of services will enable Council to promote efficiency in both the provision and use of services without subsidising from other sources of revenue.

## Funding of Physical and Social Infrastructure

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Council requires property developers to pay reasonable and relevant contributions towards the cost of infrastructure required to support the development. Specific charges are detailed in the policies and other material supporting Council's town planning schemes.

These policies are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the Region, it may be necessary to bring forward social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities is not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

## Definitions

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TERM	DEFINITION
<b>User Pays Principle</b>	Is a pricing approach based on the concept that the most efficient allocation of resources occurs when the customer pays the full cost of goods and/or services that they consume.

Adopted by Council by Resolution **0426/014**.

**Carpentaria Shire Council**  
 Sustainability Ratios  
 as at 30 June

Type	Measure	Overview	Target (Tier 1)	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Operating Performance	Operating Surplus Ratio	The operating surplus is an indicator of the extent to which operating revenue generated exceeds operational expenditure. Operating surplus should be available for capital funding or other purposes.	Greater than 0%	-6.13%	-6.17%	-7.15%	-7.32%	-7.49%	-7.46%	-7.61%	-7.78%	-7.94%	-8.10%
	Operating Cash Ratio	The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus (including depreciation, amortisation, and finance costs).	Greater than 0%	7.58%	7.55%	6.58%	6.54%	6.51%	6.48%	6.45%	6.41%	6.38%	6.35%
Liquidity	Unrestricted Cash Expense Cover Ratio	The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to liquidity. It represents the number of months a council can continue operating based on current monthly assets.	Greater than 4 months	3.45	3.70	3.60	3.45	3.35	3.29	3.25	3.23	3.22	3.26
	Asset Sustainability Ratio	The asset sustainability ratio represents the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.	Greater than 90%	96.84%	135.23%	126.64%	96.62%	94.73%	92.67%	91.05%	89.27%	87.51%	87.51%
Asset Management	Asset Consumption Ratio	The asset consumption ratio approximates the extent to which Council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.	Greater than 60%	63.23%	63.23%	63.23%	63.23%	63.23%	63.23%	63.23%	63.23%	63.23%	63.23%
Debt Servicing Capacity	Leverage Ratio	The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.	0 - 3 times	0.53	0.43	0.39	0.28	0.21	0.16	0.10	0.04	0.00	0.00
	Council Controlled Revenue	Council controlled revenue is an indicator of a council's financial health, which is influenced by operating income, and capacity to respond to unexpected financial events.	No target as confidential measure	10.73%	10.73%	10.74%	10.74%	10.74%	10.75%	10.75%	10.75%	10.76%	10.76%
Financial Capacity	Population Growth	Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.	No target as confidential measure	0.07%	0.998%	0.998%	0.998%	0.998%	0.998%	0.998%	0.998%	0.998%	0.998%

### Carpentaria Shire Council

Percentage of Changes in Rates & Utility charges levied  
 For the year ended 30 June

Reference: LGR section 169(7)

Revenue	Budget	Actual	Budget	Budget	Budget	Budget	Budget	Budget
	2025/26	2025/26 (est)	2026/27	2026/27	2025/26	2026/27	2025/26	2026/27
General Rate	\$ 5,492,825	\$ 5,496,546	\$ 5,883,740	\$ 390,915	7.1%	\$ 387,194	7.0%	
Water	\$ 1,268,810	\$ 1,267,248	\$ 1,321,868	\$ 53,058	4.2%	\$ 54,620	4.3%	
Sewerage	\$ 1,683,100	\$ 1,683,095	\$ 1,769,056	\$ 85,956	5.1%	\$ 85,961	5.1%	
Waste Management	\$ 883,800	\$ 883,799	\$ 953,436	\$ 69,636	7.9%	\$ 69,637	7.9%	
Water Consumption	\$ 565,000	\$ 838,750	\$ 898,301	\$ 333,301	59.0%	\$ 59,551	7.1%	
<b>Total</b>	<b>\$ 9,893,535</b>	<b>\$ 10,169,438</b>	<b>\$ 10,826,401</b>	<b>\$ 932,866</b>	<b>9.4%</b>	<b>\$ 656,963</b>	<b>6.5%</b>	

## **BUSINESS PAPERS**

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### **4 CLOSURE OF MEETING**