Wujal Wujal Aboriginal Shire Council

Special Council | Meeting Agenda
Budget 2026-2027 Adoption

Date: Tuesday 28 July 2026
Time: 9:00am
Venue: Council Administration and MS Teams

Order of Business

APPENDICES

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1. Opening of Meeting

1.1 Welcome | Opening of Meeting

1.2 Acknowledgement of Traditional Owners

2. Attendance, Leave of Absence and Apologies

2.1 Attendance

Councillors:
Councillor Alister Gibson, Mayor
Councillor Claudia Doughboy, Deputy Mayor
Councillor Robert Bloomfield
Councillor Nikita Tayley
Councillor Lucas Creek
WWASC Staff Representatives
Chief Executive Officer, Peter O'May
Operations Manager, Works and Building Services, Dan Hall
Finance Manager, Arminda David
Financial Accountant, Elise Angel
Executive Assistant, Bronwyn Barry (secretariat)

2.2 Leave of Absence | Apologies

3. Items for Consideration and Decision

3.1 2026-2027 Financial Year - Introduction of Budget

Report to:	Council
Subject:	2026/27 Financial Year Budget Report
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Decision

Purpose

The purpose of this report is to introduce the 2026-2027 Financial Year Budget.

Background

The budget highlights a responsible and sustainable long-term financial outlook while ensuring infrastructure is renewed and expanded and high-quality services are delivered to the community.

In accordance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*, the proposed 2026-2027 budget, 2026-2027 Operational Plan and associated policies are presented for adoption by Council.

Key Financial Statistics

Key financial statistics to note in relation to the 2026-2027 budget include:

- Total budget expenditure (operational and capital) of approximately $40M.
- A budget operating surplus of $672,041 and fully funded depreciation of $2,256,282.
- Capital works expenditure of over $25M this financial year.

Proposed Resolution:

That the 2026-2027 Financial Year - Introduction of Budget Report be received.

Resolution: 2026/27 Financial Year Introduction of Budget

Resolution:	That the 2026-2027 Financial Year - Introduction of Budget Report be received.	
Moved:		Lost/Carried
Seconded:		
Resolution No		

3.2 2026-2027 Operational Plan

Report to:	Council
Subject:	2026-2027 Operational Plan
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Decision

Refer to Appendix 1 (Page 2 of the Appendices) – 2026-2027 Operational Plan

Purpose:

To adopt the 2026-2027 Operational Plan.

Overview

This Operational Plan has been developed in line with the strategic priorities Council has communicated to council officers.

The Operational Plan provides the framework to support the organisation to operationalise the goals of the Corporate Plan by setting out the specific activities, timelines and measures, which helps to maintain focus and provide transparency as the Council progresses the delivery of the Operational Plan objectives.

It serves as a crucial roadmap for our targets and goals over a 12-month period. It's not just a document; it's a powerful tool that guides our staff in determining their performance milestones, budgetary needs, and it forms part of the basis for their monthly reports to Council.

Key points:

In this Operational Plan we continue to focus on rebuilding and recovering following the devastation Tropical Cyclone Jasper in December 2023 caused to council infrastructure and assets, while at the same time beginning once again to focus on ways to enhance council's income through enterprise activities.

This operational plan aligns with the annual budget and clearly specifies how Council will advance its five-year corporate plan and address operational risks. Our Annual Operational Plan is prepared in strict accordance with these guidelines.

During the 2026-2027 financial year Council will initiate several significant construction projects (subject to Indigenous Land Use Agreement (ILUA) funding) which include:

Finalise design of the new council administration building and begin its construction;

- Finalise design of the new Art Centre and begin its construction;
- Construction of new car park and driveway at cemetery;
- Finalise design of a Place of Refuge and begin its construction; and
- Initiate construction of the upgrade and extension to the Aged Care facilities.

Proposed Resolution

That in accordance with Section 174 (1) of the *Local Government Regulation 2012* Council adopt the 2026-2027 Operational Plan as presented.

Resolution: 2026-2027 Operational Plan

Resolution:	That in accordance with Section 174 (1) of the *Local Government Regulation 2012* Council adopt the 2026-2027 Operational Plan as presented.	
Moved:		
Seconded:		
Resolution No		

3.3 Receival of Financial Policies - Investment Policy

Report to:	Council
Subject:	Receival of Financial Policies - Investment Policy
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Decision

Refer to Appendix 2 (**Page 26 of the Appendices**) – Receival of Financial Policies - Investment Policy

Purpose:

To receive and note the previously adopted 2026-2027 Investment Policy.

Overview

Council is required to adopt a number of financial polices to support the annual budget and council's financial operations.

The Investment Policy (Adopted 16 June 2026) has been adopted previously by Council in preparation for the adoption of Council's annual budget.

Proposed Resolution

That Council receive and note the previously adopted financial policy:

- Investment Policy (Adopted 16 June 2026)

Resolution: Receival of Financial Policies - Investment Policy

Resolution:	That Council receive and note the previously adopted financial policy: • Investment Policy (Adopted 16 June 2026)	
Moved:		
Seconded:		
Resolution No		

3.4 Debt Policy

Report to:	Council
Subject:	Debt Policy
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Decision

Refer to Appendix 3 (**Page 32 of the Appendices**) – Debt Policy

Purpose:

To adopt the 2026-2027 Debt Policy.

Overview

Council is required by legislation to have in place a Debt Policy. This policy is also required to be reviewed on an annual basis and it typically done in association with the adoption of the budget.

The purpose of this policy is to ensure the sound management of Council's existing and future debt. This policy applies to all borrowings by Council.

Key points from the policy are as follows:

- Future debt should not be used to finance recurrent or operating budget activities.
- Long- term debt is only to be used for income producing assets or those assets that can be matched with a revenue stream. Consequently, repayments for the borrowings will be funded from the revenue streams generated by the asset acquisition in question. Consideration must also be given to the long-term financial forecast before planning new borrowings.
- Capital projects are only to be undertaken after a thorough process of evaluation (including whole of life costing and risk assessment), prioritisation and review.
- When Council finances capital projects through borrowings, it will generally pay back the loans in a term not exceeding 20 years. However, in certain circumstances, particularly for assets with long useful lives, borrowings may be for a more extended period, whereby repayments match the income stream of the asset in question. Existing loans will be paid back within the fixed term provided for in the loan agreement.
- Council will continue to ensure repayment schedules are well within Council's operating capability so as to ensure the Community is not burdened with unnecessary risk.

Proposed Resolution

That in accordance with Section 192 (1) of the *Local Government Regulation 2012* Council adopt the Debt Policy as presented.

Resolution: Debt Policy

Resolution:	That in accordance with Section 192 (1) of the *Local Government Regulation 2012* Council adopt the Debt Policy as presented.	
Moved:		
Seconded:		

Resolution No		

3.5 Receival of Financial Policies - Revenue Policy

Report to:	Council
Subject:	Receival of Financial Policies - Revenue Policy
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Decision

Refer to Appendix 4 (**Page 32 of the Appendices**) – Revenue Policy 2026-2027

Purpose:

To receive and note the previously adopted 2026-2027 Revenue Policy.

Overview

Council is required to adopt a number of financial polices to support the annual budget and council's financial operations.

The Revenue Policy (Adopted 16 June 2026) has been adopted previously by Council in preparation for the adoption of Council's annual budget.

Proposed Resolution

That Council receive and note the previously adopted financial policy:

- Revenue Policy (Adopted 16 June 2026)

Resolution: Receival of Financial Policies - Revenue Policy

Resolution:	That Council receive and note the previously adopted financial policy: • Revenue Policy (Adopted 16 June 2026)	
Moved:		
Seconded:		
Resolution No		

3.6 Revenue Statement

Report to:	Council
Subject:	Revenue Statement
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Decision

Refer to Appendix 5 (**Page 42 of the Appendices**) – - Revenue Statement 2026-2027

Purpose:

To adopt the 2026-2027 Revenue Statement in compliance with Section 104 of the *Local Government Act 2009 (Qld)* requires that a local government must comply with the requirements prescribed under a regulation regarding the financial management documents, which include an annual budget and a revenue statement.

Overview

This Revenue Statement has been prepared in accordance with section 104 of the *Local Government Act 2009 (Qld)* and sections 169 and 172 of the *Local Government Regulation 2012 (Qld).*

This statement outlines the measures that the local government has adopted for raising revenue, including:

- an outline and explanation of-
    i. The rates and charges to be levied in the financial year; and
    ii. The concessions for rates and charges to be granted in the financial year.
- Whether the local government has made a resolution limiting an increase of rates and charges

Proposed Resolution

That in accordance with Section 169 (2)(b) of the *Local Government Regulation 2012* Council adopt the Revenue Statement as presented.

Resolution: Revenue Statement

Resolution:	That in accordance with Section 169 (2)(b) of the *Local Government Regulation 2012* Council adopt the Revenue Statement as presented.	
Moved:		
Seconded:		
Resolution No		

3.7 2026-2027 Fees and Charges Schedule

Report to:	Council
Subject:	2026-2027 Fees and Charges Schedule
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Decision

Refer to Appendix 6 (Page 48 of the Appendices) – - 2026-2027 Fees and Charges

Purpose:

To adopt the 2026-2027 Fees and Charges Schedule.

Overview

Council, as part of its budgetary process and under the legislation of the *Local Government Act 2009*, is required to adopt a Schedule of Fees and Charges each year.

Updates in this revision

- Addition of fees for the hire of the sports oval;
- Addition of fees for the hire of trestle tables, chairs, sound system and stage;
- Increase of hire cost for full day hire of the hall from $250 per day to $500 per day; and
- Updates to telehandler hire details.

Proposed Resolution

That in accordance with Section 97 of the *Local Government Act 2009* Council adopt the 2026-2027 Fees and Charges Schedule as presented.

Resolution: 2026-2027 Fees and Charges Schedule

Resolution:	That in accordance with Section 97 of the *Local Government Act 2009* Council adopt the 2026-2027 Fees and Charges Schedule as presented.	
Moved:		
Seconded:		
Resolution No		

3.8 2026-2027 Financial Year Budget - Utility Charges

Report to:	Council
Subject:	2026-2027 Financial Year Budget - Utility Charges
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Decision

Refer to Appendix 7 (**Page 58 of the Appendices**) – 2026-2027 Financial Year Budget Documents

Purpose:

The purpose of this report is to set utility charges to be levied for services supplied by Council for the 2026-2027 Financial Year Budget.

Background

The head of power to levy rates and charges comes from Section 94 of the *Local Government Act 2009.*

94 Power to levy rates and charges

(1) Subject to section 94A, each local government—

(a) must levy general rates on all rateable land within the local government area; and

(b) may levy—

(i) special rates and charges; and

(ii) utility charges; and

(iii) separate rates and charges.

(1A) Without limiting subsection (1), a local government may categorise rateable land, and decide differential rates for rateable land, according to whether or not the land is the principal place of residence of the owner.

(2) A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Section 94A the *Local Government Act 2009,* however prevents an indigenous local government from levying *general*, *special* or *separate* rates.

Council may still however levy ***Utility charges*** for services, facility or activities supplied.

Pursuant to Section 92 of the *Local Government Act 2009* ***Utility charges*** are for a service, facility or activity for any of the following utilities:

a) waste management;

b) gas;

c) sewerage; and

d) water.

Wual Wujal Aboriginal Shire Council provides waste management, sewerage, and water services. Council adopts an annual Revenue Statement detailing the Utility services supplied.

Proposed Resolution:

That:

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

Type	Basis of Charge	Charge
Annual water service charge	Per dwelling	$5,115.00
Connection Charge – Standard 25mm connection (plus meter and fittings)	Per connections	$2,895.00

b) the application of the above levied water utility charges be in accordance with the further detail provided in section 5.1 of Council's adopted Revenue Statement 2026-2027.

c) pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy sewerage utility charges, for the supply of wastewater services by the Council, as follows:

Type	Basis of Charge	Charge
Wujal Wujal Aboriginal Shire Council and Douglas Shire Council Properties Sewerage Service Fee	1st pedestal	$5,120.00
Cook Shire Council Properties (Tayles systems Ayton) Sewerage Service Fee	1st pedestal	$5,120.00
Additional Pedestal Charge	For each additional pedestal	$3,036.00

d) the application of the above levied sewerage utility charges be in accordance with the further detail provided in section 5.2 of Council's adopted Revenue Statement 2026-2027

e) pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012,* Council make and levy waste management utility charges, for the supply of waste management services by the Council, as follows:

Type	Basis of Charge	Charge
Annual Garbage Service	Per Bin Per Annum	$1,797.00
Waste Management Annual Charge		
Residential Properties	Per Annum	$363.00
Commercial Properties	Per Annum	$1,440.00

f) the application of the above levied waste utility charges be in accordance with the further detail provided in section 5.3 of Council's adopted Revenue Statement 2026-2027.

Resolution: 2026-2027 Financial Year Budget – Utility Charges

Resolution:

That:

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

Type	Basis of Charge	Charge
Annual water service charge	Per dwelling	$5,115.00
Connection Charge – Standard 25mm connection (plus meter and fittings)	Per connections	$2,895.00

b) the application of the above levied water utility charges be in accordance with the further detail provided in section 5.1 of Council's adopted Revenue Statement 2026-2027.

c) pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy sewerage utility charges, for the supply of wastewater services by the Council, as follows:

Type	Basis of Charge	Charge
Wujal Wujal Aboriginal Shire Council and Douglas Shire Council Properties Sewerage Service Fee	1st pedestal	$5,120.00
Cook Shire Council Properties (Tayles systems Ayton) Sewerage Service Fee	1st pedestal	$5,120.00
Additional Pedestal Charge	For each additional pedestal	$3,036.00

	d) the application of the above levied sewerage utility charges be in accordance with the further detail provided in section 5.2 of Council's adopted Revenue Statement 2026-2027. e) pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012,* Council make and levy waste management utility charges, for the supply of waste management services by the Council, as follows:

Type	Basis of Charge	Charge
Annual Garbage Service	Per Bin Per Annum	$1,797.00
Waste Management Annual Charge		
Residential Properties	Per Annum	$363.00
Commercial Properties	Per Annum	$1,440.00

f) the application of the above levied waste utility charges be in accordance with the further detail provided in section 5.3 of Council's adopted Revenue Statement 2026-2027.

Moved:		Lost/Carried
Seconded:		
Resolution No		

3.9 2026-2027 Financial Year Budget – Adoption of Budget

Report to:	Council
Subject:	Budget Adoption
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Decision

Purpose:

The purpose of this report is to provide for the adoption of the 2026-2027 Financial Year Budget

Background

In accordance with *Local Government Regulation 2012*, Council is required to prepare a budget for each financial year which must be prepared on an accrual accounting basis.

The requirements for the preparation and content of the budget are set out in Section 169 and 170 of the *Local Government Regulation 2012*. The relevant budget documents are presented for adoption.

Proposed Resolution:

That pursuant to sections 169 and 170 of the *Local Government Regulation 2012*, Council adopt the presented budget for the financial year 2026-2027 incorporating:

a) The statement of financial position;
b) The statement of cash flows;
c) The statement of income and expenditure;
d) The statement of changes in equity;
e) The long-term financial forecast;
f) The relevant measures of financial sustainability; and
g) The Capital Budget.

Resolution: 2026-2027 Financial Year Budget - Adoption of Budget

<table>
<tr><td>Resolution:</td><td colspan="2">That pursuant to sections 169 and 170 of the Local Government Regulation 2012, Council adopt the presented budget for the financial year 2026/27 incorporating:
a) The statement of financial position;
b) The statement of cash flows;
c) The statement of income and expenditure;
d) The statement of changes in equity;
e) The long-term financial forecast;
f) The relevant measures of financial sustainability; and
g) The Capital Budget.</td></tr>
<tr><td>Moved:</td><td></td><td rowspan="3">Lost/Carried</td></tr>
<tr><td>Seconded:</td><td></td></tr>
<tr><td>Resolution No</td><td></td></tr>
</table>

12. Next Ordinary Council Meeting Date

The next Ordinary Council Meeting is set for Tuesday 18 August 2026.

13. Meeting Closure

Meeting closed