



SUSTAINABLY DEVELOPING THE OUTBACK

Agenda

Special Meeting to be held at the Board
Room of the Administration Centre,
Bedourie on
Wednesday 26 June 2024,
at 9:00 am

1. Opening of Meeting

2. Attendees

Cr Murray, Mayor
Cr Watson, Deputy Mayor
Cr Clarke
Cr Dare
Cr Morton
Jason Beaton
Lorelle Hatch
Heather Weir
Henry Wallace
Stuart Bourne
Bob Stephen
Lorelle Hatch
Rada Robey
Scott Mason, Acting Chief Executive Officer

3. Acknowledgement Of Country

'I would like to begin by acknowledging the Wangkamadla people, Traditional Custodians of the land on which we meet today and pay my respects to their Elders past and present. I extend that respect to Aboriginal and Torres Strait Islander peoples here today.'

4. Apologies

5. Agenda Items

Adoption of Amended 2023/2024 Budget

6. Meeting Closed

AMENDMENT TO 2023-2024 BUDGET

Executive Summary

This report recommends that Council's 2023-24 Budget be amended.

Officer's Recommendation

That Council resolves to adopt:

That Council adopt the amended budget, comprised of the following statements, for 2023/24 as presented and in accordance with Section 170 of the Local Government Regulation 2012.

- i. The statements of financial position;
- ii. The statements of cash flow;
- iii. The statements of income and expenditure;
- iv. The statements of changes in equity;
- v. The long-term financial forecast;

Further, this budget amendment does not include any changes to the following policies, which were adopted at Council's Special Budget Meeting held 20 July 2023.

- The Revenue Statement
- The Revenue Policy

Further, again, for the purposes of this budget review, Council has not changed the parameters on which the long term financial plan was based.

Relevant Policy/Legislation

Under Section 170 of the Regulation, Council may by resolution amend its budget for a financial year before the end of the financial. However, in doing so, Council must comply with the requirements of Section 169 of the Regulation. That is, the amended budget must include statements of financial position, cash flow, income and expenditure and changes in equity. The amended budget must also include updated relevant measures of financial sustainability.

Background

The updated statements and measures of financial sustainability from this budget review are disclosed in Attachment 1, titled 2023-24 Budget and Long Term Financial Forecast 2023 to 2032.

This budget review has been undertaken in accordance with Sections 169 and 170 of the Regulation.

Report

In accordance with Council's financial turnaround strategy, a review of actual financial performance against the 2023-24 Current Budget was conducted. The review focused on a comparison of year-to-date actuals to year-to-date forecast positions, analysis of those variances with the responsible budget manager.

The proposed operational adjustments are reflective of the actual revenue and expenditure trends to date with the primary adjustments identified to operating income and expenditure line items.

Council's 2023-24 Budget and Long Term Financial Forecast 2023 to 2032 have been updated to incorporate the abovementioned budget adjustments.

Budget Implications

If endorsed by Council, the amendments to the 2023-24 Budget will revise the operational result excluding extraordinary items.

The impacts of the proposed budget adjustments on Councils Financial Sustainability Ratios are displayed in attachment 1.

Consultation

A comprehensive consultation process has been undertaken with Managers and the Executive Leadership Team on the outcomes of this review.

ATTACHMENTS

↓1. Attachment 1 - 2023-24 Budget and Long-Term Financial Forecast 2023-24 to 2031-32.

LONG TERM FINANCIAL FORECAST

Diamantina Shire Council
Operating Statement
For the Year Ending 30th June

	YTD ACTUALS 2023/24	BUDGET 2023/24	BUDGET 2024/25	BUDGET 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30	FORECAST 2030/31	FORECAST 2031/32	FORECAST 2032/33
Operating Revenue											
Rates and Utility Charges	1,711,155	1,712,100	1,780,500	1,851,800	1,925,800	1,999,300	2,075,800	2,155,200	2,237,700	2,304,800	2,373,900
less: Discount Allowed	(207,166)	(207,400)	(209,400)	(217,700)	(226,400)	(235,400)	(244,800)	(254,600)	(264,800)	(272,700)	(280,900)
Fees and Charges	1,355,551	1,431,600	1,467,200	1,520,400	1,568,200	1,615,000	1,655,200	1,696,400	1,738,500	1,782,100	1,826,500
Interest Received	592,478	650,500	810,500	500,500	240,500	130,500	100,500	85,500	75,500	60,500	100,500
Rental Income	558,799	579,000	657,000	676,900	697,200	718,100	739,500	761,600	784,300	807,700	831,800
Recoverable Works	10,371,599	10,440,000	10,570,000	8,587,800	8,677,200	8,894,100	9,116,400	9,298,800	9,507,900	9,721,900	9,964,900
Other Income	-	-	3,000	-	3,500	3,600	3,700	3,800	3,900	4,000	4,100
Grants, Subsidies and Contributions	615,319	7,303,700	7,327,700	7,131,000	7,341,700	7,540,000	7,743,700	7,953,000	8,168,100	8,388,900	8,615,700
Total Operating Revenue	14,997,734	21,909,500	22,406,500	20,050,700	20,227,700	20,665,200	21,190,000	21,699,700	22,251,100	22,797,200	23,436,500
Operating Expenses											
Corporate Governance	(1,716,845)	(1,932,400)	(2,319,800)	(2,145,000)	(2,187,800)	(2,226,500)	(2,276,400)	(2,327,400)	(2,379,700)	(2,433,100)	(2,492,700)
Administration Costs	(2,733,392)	(1,824,325)	961,300	700,500	843,800	941,800	951,500	960,400	968,500	977,300	992,100
Community Services	(1,598,061)	(1,543,300)	(2,186,700)	(2,262,000)	(2,210,100)	(2,260,000)	(2,310,400)	(2,361,700)	(2,414,300)	(2,468,200)	(2,527,300)
Community Donations and Support	(98,891)	(104,200)	(159,200)	(163,000)	(166,800)	(170,500)	(174,200)	(178,000)	(181,900)	(185,800)	(190,300)
Environmental and Waste Management Services	(281,549)	(310,900)	(293,800)	(301,100)	(307,800)	(314,600)	(321,700)	(328,700)	(336,000)	(343,400)	(351,100)
Recoverable Works Costs	(15,316,349)	(15,435,700)	(12,912,000)	(10,824,500)	(10,994,200)	(11,268,200)	(11,548,900)	(11,781,200)	(12,046,300)	(12,317,300)	(12,625,200)
Tourism, Heritage and Economic Development	(986,808)	(1,029,575)	(1,431,800)	(1,469,500)	(1,505,800)	(1,539,900)	(1,574,800)	(1,609,700)	(1,645,900)	(1,682,900)	(1,723,900)
Housing and Accommodation	(1,367,095)	(1,453,500)	(1,735,100)	(1,665,000)	(1,702,900)	(1,741,600)	(1,780,900)	(1,820,800)	(1,861,900)	(1,903,700)	(1,949,100)
Disaster Management and Flood Damage	(96,476)	(26,000)	(24,100)	(24,600)	(25,100)	(25,600)	(26,100)	(26,500)	(26,900)	(27,300)	(27,800)
Infrastructure Operations and Maintenance	(2,153,703)	(2,316,372)	(2,883,000)	(2,991,300)	(2,846,600)	(2,910,400)	(3,105,800)	(3,042,500)	(3,110,700)	(3,322,700)	(3,256,100)
Utility Services (Water and Sewerage)	(320,107)	(362,000)	(570,700)	(294,300)	(247,700)	(253,600)	(259,500)	(265,300)	(271,500)	(277,700)	(284,100)
Net Plant Operating Costs	4,870,797	7,252,300	4,440,100	4,562,300	4,667,300	4,771,500	4,878,200	4,988,800	5,101,000	5,215,700	5,330,500
Other Expenses	(26,300)	(19,700)	(17,700)	(18,200)	(18,600)	(19,100)	(19,600)	(20,000)	(20,500)	(21,000)	(21,500)
Finance Costs	(116,477)	(132,750)	(181,500)	(175,700)	(169,700)	(163,600)	(157,300)	(150,500)	(143,400)	(136,200)	(128,600)
Depreciation and Amortisation	(5,782,215)	(6,443,100)	(6,443,100)	(6,447,300)	(6,787,600)	(6,788,500)	(6,788,500)	(7,089,500)	(7,089,500)	(7,089,500)	(7,408,700)
Total Operating Expenses	(27,723,470)	(25,681,522)	(25,757,100)	(23,518,700)	(23,659,600)	(23,968,800)	(24,514,400)	(25,052,600)	(25,459,000)	(26,015,800)	(26,663,800)
NET OPERATING SURPLUS / (DEFICIT)	(12,725,736)	(3,772,022)	(3,350,600)	(3,468,000)	(3,431,900)	(3,303,600)	(3,324,400)	(3,352,900)	(3,207,900)	(3,218,600)	(3,227,300)
Capital Revenue											
Grants, Subsidies and Contributions	379,924	2,485,700	1,721,000	5,155,300	2,898,000	2,981,300	3,066,900	3,155,100	3,245,700	3,339,000	3,434,900
Profit on Sale of Non-Current Assets	129,304	130,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Capital Revenue	509,228	2,615,700	1,821,000	5,255,300	2,998,000	3,081,300	3,166,900	3,255,100	3,345,700	3,439,000	3,534,900
NET RESULT	(12,216,508)	(1,156,322)	(1,529,600)	1,787,300	(433,900)	(222,300)	(157,500)	(97,800)	137,800	220,400	307,600
Net Operating Result (excluding Depreciation)	(6,943,521)	2,671,078	3,092,500	2,979,300	3,355,700	3,484,900	3,464,100	3,736,600	3,881,600	3,870,900	4,181,400

Diamantina Shire Council Balance Sheet

As at 30th June

	YTD ACTUALS 2023/24	BUDGET 2023/24	BUDGET 2024/25	BUDGET 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30	FORECAST 2030/31	FORECAST 2031/32	FORECAST 2032/33
Current Assets											
Cash and Equivalents	9,733,898	13,824,832	11,995,586	6,386,612	4,598,947	4,996,186	5,943,286	6,444,086	7,380,386	8,481,286	11,238,986
Trade and Other Receivables	58,397	562,153	330,700	275,900	201,000	205,700	210,400	215,300	220,300	225,300	230,400
Inventories	1,800,751	1,431,000	1,436,000	1,452,600	1,468,900	1,485,300	1,501,900	1,518,700	1,535,700	1,553,000	1,570,400
Contract Assets	181,132	1,768,000	-	-	-	-	-	-	-	-	-
Total Current Assets	11,774,178	17,585,985	13,762,286	8,115,112	6,268,847	6,687,186	7,655,586	8,178,086	9,136,386	10,259,586	13,039,786
Non-Current Assets											
Property, Plant and Equipment	173,011,268	175,538,341	176,814,241	207,969,177	209,233,577	208,453,077	224,816,789	224,039,289	223,057,789	241,378,265	238,736,565
Total Non-Current Assets	173,011,268	175,538,341	176,814,241	207,969,177	209,233,577	208,453,077	224,816,789	224,039,289	223,057,789	241,378,265	238,736,565
TOTAL ASSETS	184,785,446	193,124,326	190,576,527	216,084,290	215,502,424	215,140,263	232,472,375	232,217,375	232,194,175	251,637,850	251,776,350
Current Liabilities											
Payables	390,683	959,500	990,500	1,013,026	1,035,561	1,061,500	1,088,100	1,109,900	1,134,900	1,160,500	1,189,500
Contract Liabilities	2,508,425	925,000	-	-	-	-	-	-	-	-	-
Borrowings	(31,552)	168,800	175,200	181,700	188,400	195,300	202,600	210,200	218,000	226,200	234,600
Provisions	1,279,632	758,200	763,700	769,500	775,700	793,200	811,000	829,200	847,900	867,000	888,700
Total Current Liabilities	4,147,189	2,811,500	1,929,400	1,964,226	1,999,661	2,050,000	2,101,700	2,149,300	2,200,800	2,253,700	2,312,800
Non-Current Liabilities											
Borrowings	2,564,188	3,448,300	3,307,400	3,125,700	2,937,300	2,742,000	2,539,400	2,329,200	2,111,200	1,885,000	1,650,400
Provisions	334,043	214,000	218,800	223,700	228,700	233,800	239,100	244,500	250,000	255,600	262,000
Total Non-Current Liabilities	2,898,231	3,662,300	3,526,200	3,349,400	3,166,000	2,975,800	2,778,500	2,573,700	2,361,200	2,140,600	1,912,400
TOTAL LIABILITIES	7,045,420	6,473,800	5,455,600	5,313,626	5,165,661	5,025,800	4,880,200	4,723,000	4,562,000	4,394,300	4,225,200
NET COMMUNITY ASSETS	177,740,026	186,650,526	185,120,927	210,770,663	210,336,763	210,114,463	227,592,175	227,494,375	227,632,175	247,243,550	247,551,150
Community Equity											
Asset Revaluation Surplus	102,333,059	102,333,058	102,333,059	126,195,495	126,195,495	126,195,495	143,830,706	143,830,706	143,830,706	163,221,682	163,221,682
Retained Surplus	75,405,896	84,317,468	82,787,868	84,575,168	84,141,268	83,918,968	83,761,468	83,663,668	83,801,468	84,021,868	84,329,468
TOTAL COMMUNITY EQUITY	177,740,026	186,650,526	185,120,927	210,770,663	210,336,763	210,114,463	227,592,175	227,494,375	227,632,175	247,243,550	247,551,150

Diamantina Shire Council
Statement of Cash Flows
For the Year Ending 30th June

	ACTUAL 2023/24	BUDGET 2023/24	BUDGET 2024/25	BUDGET 2025/26	BUDGET 2026/27	FORECAST 2027/28	FORECAST 2028/29	FORECAST 2029/30	FORECAST 2030/31	FORECAST 2031/32	FORECAST 2032/33
Cash Flows from Operating Activities											
Receipts from Customers	5,555,618	6,134,686	6,747,653	6,386,500	6,554,400	6,646,000	6,813,800	6,961,700	7,125,000	7,292,800	7,477,000
Payments to Suppliers and Employees	(20,937,073)	(17,966,659)	(17,678,800)	(15,418,474)	(15,166,065)	(15,407,261)	(15,897,400)	(16,083,400)	(16,428,000)	(16,939,200)	(17,215,300)
	(15,381,454)	(11,831,973)	(10,931,147)	(9,031,974)	(8,611,665)	(8,761,261)	(9,083,600)	(9,121,700)	(9,303,000)	(9,646,400)	(9,738,300)
Interest Received	592,478	650,500	810,500	500,500	240,500	130,500	100,500	85,500	75,500	60,500	100,500
Rental Income	558,799	579,000	657,000	676,900	697,200	718,100	739,500	761,600	784,300	807,700	831,800
Operating Grants and Contributions	8,067,424	10,836,399	13,888,700	11,081,000	11,291,700	11,588,600	11,893,400	12,185,400	12,495,400	12,813,300	13,150,600
Borrowing and Other Finance Costs	(116,477)	(132,750)	(181,500)	(175,700)	(169,700)	(163,600)	(157,300)	(150,500)	(143,400)	(136,200)	(128,600)
Net Cash Inflow (Outflow) from Operating Activities	(6,279,231)	101,176	4,243,553	3,050,726	3,448,035	3,512,339	3,492,500	3,760,300	3,908,800	3,898,900	4,216,000
Cash Flows from Investing Activities											
Payments for Property, Plant and Equipment	(4,004,049)	(9,346,500)	(8,323,999)	(14,630,800)	(8,697,000)	(7,169,000)	(6,403,000)	(7,432,000)	(7,055,000)	(6,948,000)	(5,138,000)
Payments for Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Property, Plant and Equipment	129,304	130,000	699,000	991,000	745,000	1,261,000	986,000	1,220,000	1,047,000	1,029,000	471,000
Capital Grants, Subsidies and Donations	379,924	2,485,700	1,721,000	5,155,300	2,898,000	2,981,300	3,066,900	3,155,100	3,245,700	3,339,000	3,434,900
Net Cash Inflow (Outflow) from Investing Activities	(3,494,822)	(6,730,800)	(5,903,999)	(8,484,500)	(5,054,000)	(2,926,700)	(2,350,100)	(3,056,900)	(2,762,300)	(2,580,000)	(1,232,100)
Cash Flows from Financing Activities											
Proceeds from Borrowings	-	1,000,000	-	-	-	-	-	-	-	-	-
Repayment of Borrowings	(88,070)	(141,565)	(168,800)	(175,200)	(181,700)	(188,400)	(195,300)	(202,600)	(210,200)	(218,000)	(226,200)
Net Cash Inflow (Outflow) from Financing Activities	(88,070)	858,435	(168,800)	(175,200)	(181,700)	(188,400)	(195,300)	(202,600)	(210,200)	(218,000)	(226,200)
Net Increase (Decrease) in Cash and Equivalents Held	(9,862,123)	(5,771,189)	(1,829,246)	(5,608,974)	(1,787,665)	397,239	947,100	500,800	936,300	1,100,900	2,757,700
Cash and Equivalents at the Beginning of the Financial Year	19,596,020	19,596,021	13,824,832	11,995,586	6,386,612	4,598,947	4,996,186	5,943,286	6,444,086	7,380,386	8,481,286
Cash and Equivalents at End of the Financial Year	9,733,898	13,824,832	11,995,586	6,386,612	4,598,947	4,996,186	5,943,286	6,444,086	7,380,386	8,481,286	11,238,986

Diamantina Shire Council

Budgeted Statement of Changes in Equity

	Revaluation Surplus \$	Reserves \$	Retained Surplus \$	TOTAL \$
Opening Balance as at 1 July 2023	102,333,058	-	85,473,790	187,806,848
Net Result	-	-	(1,156,322)	(1,156,322)
Other Adjustments for the Year	-	-	-	-
Transfers to / from Reserves	-	-	-	-
Increase / (Decrease) in Revaluation Surplus	-	-	-	-
Total Comprehensive Income for the Year	-	-	(1,156,322)	(1,156,322)
Opening Balance as at 1 July 2024	102,333,058	-	84,317,468	186,650,526
Budgeted Net Result	-	-	(1,529,600)	(1,529,600)
Other Comprehensive Income for the Year	-	-	-	-
Transfers to / from Reserves	-	-	-	-
Increase / (Decrease) in Revaluation Surplus	-	-	-	-
Total Comprehensive Income for the Year	-	-	(1,529,600)	(1,529,600)
Budgeted Balance as at 30 June 2025	102,333,058	-	82,787,868	185,120,927
Budgeted Net Result	-	-	1,787,300	1,787,300
Other Comprehensive Income for the Year	-	-	-	-
Increase / (Decrease) in Revaluation Surplus	23,862,436	-	-	23,862,436
Total Comprehensive Income for the Year	23,862,436	-	1,787,300	25,649,736
Budgeted Balance as at 30 June 2026	126,195,494	-	84,575,168	210,770,663

Diamantina Shire Council Financial Sustainability Ratios

	TARGET	2023 / 24 Budget	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33
Working Capital Ratios <i>current assets / current liabilities</i>	> 1.1	6.26	7.13	4.13	3.13	3.26	3.64	3.80	4.15	4.55	5.64
Operating Surplus <i>operating result / total op. revenues</i>	0 - 15%	-17.22%	-14.95%	-17.30%	-16.97%	-15.99%	-15.69%	-15.45%	-14.42%	-14.12%	-13.77%
Net Financial Liabilities <i>(total liabilities - current assets) / total operating revenues</i>	< 60%	-50.72%	-37.07%	-13.97%	-5.45%	-8.04%	-13.10%	-15.92%	-20.56%	-25.73%	-37.61%
Asset Sustainability <i>asset renewals / depreciation expense</i> <i>(excluding plant and equipment)</i>	> 90%	108.80%	112.24%	79.14%	74.47%	58.91%	61.58%	62.68%	66.07%	65.22%	62.68%

Revenue Policy

Authorised by:	Council
Head of Power:	<ul style="list-style-type: none">• Local Government Act 2009; and• Local Government Regulation 2012.
Responsible Officer:	Chief Executive Officer
Last Reviewed:	July 2022
Next Review:	May 2024 Note: This Policy may be included with Budget documents and as such, must be reviewed annually prior to the adoption of the Budget, however may be amended at any time.

1. INTRODUCTION

1.1 PURPOSE:

The Revenue Policy is intended to be a strategic document. Its adoption, in advance of setting the budget, allows Council to set out the principles that it will use to set its budget and to identify in broad terms the general strategy to be used for raising revenue.

This Revenue Policy will be of interest to ratepayers, federal and state departments, community groups and other interested parties seeking to understand the revenue policies and practices of Council.

1.2 POLICY OBJECTIVES:

To ensure compliance with the Local Government Act and Regulation and promote quality financial management.

1.3 COMMENCEMENT OF POLICY:

This Policy will commence on 1 July 2023 and continue in effect until 30 June 2024. This Policy replaces all previous adopted versions of same.

1.4 SCOPE:

The purpose of the policy is to identify the planning framework within which Council operates and to set out the principles used by Council for:

- levying rates and charges; and
- granting concessions for rates and charges; and
- recovering overdue rates and charges; and
- cost-recovery fees; and
- if the local government intends to grant concessions for rates and charges—
 - a. the purpose for the concessions; and
 - b. the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

2. POLICY

2.1 CONTEXT:

The context of this Policy aims to ensure a clear and concise approach is undertaken in respect to the intended principles and strategies for the raising of revenue.

2.2 POLICY STATEMENT:

Council will be guided by the principles of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy and to meet the range and standard of services offered to and demanded by Council's stakeholders.

Council will also have regard to those Standards and Procedures outlined in Section 3 of this Policy.

3. STANDARDS AND PROCEDURES

3.1 KEY PRINCIPLES

3.1.1 Planning Framework

The Local Government Act 2009 sets a general planning framework within which Council must operate. There are a number of elements to the planning framework including the preparation and adoption of a Corporate Plan, Operational Plan and an Annual Budget.

Section 193 of the Local Government Regulation 2012 also requires a Local Government to review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

Council considers that the best way of setting its revenue objectives, and to achieve them, is to effectively plan through each of the elements of the planning framework. The revenue policy effectively cascades down through the Corporate Plan. Council's 2019 – 2024 Corporate Plan includes the following objective:

'Long term financial sustainability.'

This will be achieved by maintenance of Council's existing revenue sources through the following strategies:

- (1) *Fund depreciation in line with Council's revenue policy and provide for asset replacement in line with asset management plans.*
- (2) *Ensure that grant and subsidy income is maximised*
- (3) *Maximise internal/external revenue sources*
- (4) *Continue to apply the Code of Competitive Conduct to nominated Council business activities; and*
- (5) *Maintain up to date and compliant financial management and reporting systems*

3.2 SPECIFIC AND STANDARD

3.2.1 Making of Rates and Charges

In general, Council will be guided by the principles of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy

and to meet the range and standard of services offered to and demanded by Council's stakeholders.

Council will also have regard to the principles of:

- Transparency in the making of rates and charges;
- Having in place a rating regime that is simple and inexpensive to administer;
- Equity by taking account of the different capacity of land to generate income within the local community, and the burden the use of the land imposes on Council services;
- Responsibility in achieving the objectives, actions and strategies in Council's Corporate and Operational Plans;
- Flexibility to take account of changes in the local economy;
- Environmental conditions, particularly drought conditions that will have a suppressing impact upon the economic, social and financial recovery of the Shire;
- Maintaining Shire services and assets to an appropriate standard;
- Meeting the needs and expectations of the general community; and
- Assessing availability of other revenue sources.

3.2.2 Levying of Rates and Charges

In levying rates Council will apply the principles of:

- Making clear what is Council's and each ratepayers' responsibility to the rating system;
- Making the levying system simple and inexpensive to administer;
- Timing the levying of rates to take account of the financial cycle of local economic, social and environmental conditions in order to assist smooth running of the local economy;
- Adjusting the way general rates are charged in response to fluctuations in valuations combined with economic and seasonal factors affecting major local industries; and
- Equity through flexible payment arrangements for ratepayers with lower capacity to pay.

3.2.3 Recovery of Rates and Charges

Council will exercise its rate recovery powers in order to reduce 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 to meet their financial obligations;
- Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- Equity having regard to capacity to pay in determining appropriate arrangements for different sectors of the community;
- Providing the same treatment for ratepayers with similar circumstances; and
- Flexibility by responding where necessary to changes in the local economy and environmental conditions (including recovery from drought).

3.2.4 Concessions for Rates and Charges

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

- The same treatment for ratepayers with similar circumstances;
-

- Transparency by making clear the requirements necessary to receive concessions;
- Flexibility to allow Council to respond to local economic and environmental issues; and
- Fairness in considering the provision of community service concessions.

Council may give consideration to granting a class concession in the event of all or part of Council experiencing a natural disaster, environmental disaster or similar event.

Council may provide a concession to eligible pensioners for general rates to ease the burden of cost of living.

Council will also consider a concession of whole or part of the general rate levied on organisations or entities that meet the criteria detailed in the Local Government Act 2009.

3.2.5 Cost Recovery Fees

Section 97 of the Local Government Act 2009 allows Council to set cost-recovery fees.

The Council recognises the validity of fully imposing the user pays principle for its cost- recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach and is founded on the basis that the Shire's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

However, in setting its cost-recovery fees, Council will be cognizant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which, the fee applies.

3.2.6 Developer Contributions

Mechanisms for the planning and funding of infrastructure for urban growth are contained within the Planning Act 2016.

Pursuant to the provisions of the Act developers are required to pay the costs associated with the following:

1. Any increase demanded on the available capacity of the existing trunk infrastructure due to any new development; and/or
2. Any additional truck infrastructure required due to any new development; and
3. Where appropriate, a contribution towards social infrastructure changes required to cater for the increase or changes in population caused by new development.

While it is expected that developers will contribute to new physical and social infrastructure when they commence a new development, the amount of their contribution and how much of the infrastructure they fund may vary. This will depend on many factors and will be assessed for each development. The processes used in determining the contribution, however will be transparent, fair and equitable.

4. REFERENCE AND SUPPORTING INFORMATION

4.1 DEFINITIONS:

To assist in interpretation, the following definitions shall apply:

Word / Term	Definition
Council	means Diamantina Shire Council.

4.2 RELATED POLICIES, LEGISLATION AND DOCUMENTS:

Links to supporting documentation
Local Government Regulation 2012 – section 193

4.3 VERSION CONTROL:

Previous Version Number	Adopted/Approved Date
Revenue Policy 2022-23	July 29 2022; Minute No. 2022.07.29-SM-2

Revenue Statement

Period 01 July 2023 to 30 June 2024

Background

Local Government Regulation 2012

Section 172 of the *Local Government Regulation 2012* outlines the requirements of revenue statement:

- (1) *The revenue statement for a local government must state—*
 - (a) *if the local government levies differential general rates—*
 - (i) *the rating categories for rateable land in the local government area; and*
 - (ii) *a description of each rating category; and*
 - (b) *if the local government levies special rates or charges for a joint government activity—a summary of the terms of the joint government activity; and*
 - (c) *if the local government fixes a cost-recovery fee—the criteria used to decide the amount of the cost-recovery fee; and*
 - (d) *if the local government conducts a business activity on a commercial basis—the criteria used to decide the amount of the charges for the activity's goods and services.*
- (2) *Also, the revenue statement for a financial year must include the following information for the financial year—*
 - (a) *an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of—*
 - (i) *the rates and charges to be levied in the financial year; and*
 - (ii) *the concessions for rates and charges to be granted in the financial year;*
 - (b) *whether the local government has made a resolution limiting an increase of rates and charges.*

Introduction

The Diamantina Shire Council is categorised as a Rural Remote Extra Small (RTX) Council and is located in the far central west of Queensland. It is home to a significant cattle industry and growing tourism sector based around its towns of Bedourie, Birdsville and Betoota. The shire has approximately 290 permanent residents.

Birdsville is the venue for two iconic annual events, the Birdsville Races and Big Red Bash.

The Council has a forecast revenue budget of \$23.998 million for the 2023/24 financial year, comprised mainly of rates and charges imposed by the Council, Commonwealth and State Government grants and subsidies, sales and recoverable works, fees and charges, rental income, interest and other income.

Council's estimated revenue for the forthcoming year is:

- In accordance with its adopted Corporate Plan and Operational Plan;
 - Set at a level which considers the current economic climate;
 - Set at a level which considers the services which are to be provided to the community;
 - Set at a level that is considered fair and equitable; and
 - Set in accordance with Council's adopted Revenue Policy.
-

Rating

Differential General Rates

General rates are levied to help fund Council's administration as well as services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).

The Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the shire as a whole. In deciding how this revenue is raised, Council considered:

- The rateable value of the land;
- Relative valuations between different types of land;
- The approach to general rating adopted by the Diamantina Shire Council for the 2023/24 financial year;
- The demand that some land uses place on the services which Council is required to provide; and
- The ability of the land to generate revenue.

Pursuant to section 81 of the *Local Government Regulation 2012* categories into which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as follows:

CATEGORY	DESCRIPTION	IDENTIFICATION
CATEGORY 1 Bedourie	Those lands situated within the boundaries of the Town Reserve of Bedourie and not otherwise categorised.	Land identified as area A of map 'Bedourie - Map 1' and having a land use code of 00,01,02,03,04,05,07,08,48,50,72A, or 94
CATEGORY 2 Betoota	Those lands situated within the boundaries of the Town Reserve of Betoota and not otherwise categorised.	Land identified within area A of map 'Betoota - Map 2' having a land use code of 00,01,02,03,04,05,07,08,48,50,72A, or 94
CATEGORY 3 Birdsville	Those lands situated within boundaries of the Town Reserve of Birdsville and not otherwise categorised.	Land identified within area A of map 'Birdsville - Map 3' having a land use code of 00,01,02,03,04,05,07,08,48,50,72A,83 or 94
CATEGORY 4 Rural	Those lands within the shire located outside of a town area and used for grazing or agricultural purposes.	Land having a land use code of 04,05,60,61,64,65,66,72B, or 94
CATEGORY 5.1 Mining-Small	Those lands within the Shire used, or capable of being used for extractive or mining purposes with annual extraction of less than 1,000 tonnes.	Land having the land use code of 40A,40B
CATEGORY 5.2 Mining-Medium	Those lands within the Shire used, or capable of being used for extractive (mining) purposes with annual extraction of between 1,000 and 10,000 tonnes.	Land having the land use code of 40A,40B
CATEGORY 5.3 Mining-Large	Those lands within the Shire used, or capable of being used for extractive (mining) purposes with annual extraction of more than 10,000 tonnes.	Land having the land use code of 40A,40B
CATEGORY 5.4 Mining-Other	All mining leases which are not otherwise categorised, issued within the council area of greater than 50 hectares	Land having the land use code of 40A,40B
CATEGORY 6 Telecommunications	Those lands within the Shire used or capable of being used for telecommunications purposes.	Land having the land use code of 36A,36B, or 91

CATEGORY	DESCRIPTION	IDENTIFICATION
CATEGORY 7.1 Commercial Birdsville Operating	Those lands within Birdsville used or capable of being used for commercial purposes and/or which in full or part provides goods and/or services to visitors/travellers.	Land identified as area A on Birdsville Map 3 and having a land use code of 10,11,13,17,18,19,21,22,23,24,25,27,30,34,36A,36B,38,41,42,43,44,47,49,51,52,55,56,57,58,91,95,97, or 99
CATEGORY 7.2 Commercial Bedourie Operating	Those lands within Bedourie used or capable of being used for commercial purposes and/or which in full or part provides goods and/or services to visitors/travellers.	Land identified as area A on Bedourie Map 1 and having a land use code of 10,11,13,17,18,19,21,22,23,24,25,27,30,34,36A,36B,38,41,42,43,44,47,49,51,52,55,56,57,58,91,95,97, or 99
CATEGORY 7.3 Commercial Birdsville Non-Operating	Those lands within Birdsville capable of being used for commercial purposes but do not provide services to tourists/travellers.	Land identified as area A on Birdsville Map 3 and having a land use code of 10,11,13,17,18,19,21,22,23,24,25,27,30,34,36A,36B,38,41,42,43,44,47,49,51,52,55,56,57,58,91,95,97, or 99
CATEGORY 8 Industrial	Those lands within the Shire used or capable of being used for industrial purposes.	Land identified as area A on Bedourie Map 1 or area A on Birdsville Map 3 having a land use code of 01,28,29,31,33,35,36A,36B,37A.
CATEGORY 9 Intensive Accommodation	All land predominately used or capable of being used for providing intensive accommodation for more than 50 people (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 person's quarters", "work camps", "accommodation village" or "barracks".	Land having a land use code of 44
CATEGORY 10 Petroleum Lease	All Petroleum leases issued within the Council Area.	Land having a land use code of 40C
CATEGORY 11 Petroleum Other	All land, used or capable of being used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction /processing such as water storage, pipelines), excluding petroleum leases.	Land having a land use code of 40C
CATEGORY 12 Geothermal Lease	All geothermal leases issued within the Council area.	Land having a land use code of 40D
CATEGORY 13 Geothermal Other	All land, used or capable of being used primarily for geothermal extraction and/or processing (or for purposes ancillary or associated with geothermal extraction /processing such as water storage, pipelines), excluding geothermal leases.	Land having a land use code of 40D
CATEGORY 14 Power Station	All land, within the Council area, used or capable of be used for or ancillary to the generation and transmission of electricity.	Land having a land use code of 90 or 91

Definitions for words used in this table

"Mining"

Land that was used, is used, or intended to be used:

- as a mine (or for purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation); or
- in conjunction with other land as part of an integrated mining operation.

For the purposes of the definition of mining, "**integrated mining operation**" means land contained in more than one rateable assessment which land was used, is used, or intended to be used in an integrated manner for the purposes of mining or purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation.

"Land Use Code"

The land use codes referred to in Column 3 above are prepared and adopted by the Diamantina Shire Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. Similarly, the definitions of these land use codes are prepared and adopted by the Diamantina Shire Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. A full list of the [land use codes](#) and their definitions are in Attachment 1.

"Bedourie - Map 1", "Betoota - Map 2" and "Birdsville - Map 3"

These are the three maps that have been specifically prepared for the purposes of identifying the location of particular rating categories. Copies of these three maps are attached. The originals of the three maps are retained by the Chief Executive Officer.

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, 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		Rate in the Dollar (cents)		Minimum Differential General Rate \$	
		2022/23	2023/24	2022/23	2023/24
1	Bedourie	2.1379	2.2234	\$539.71	\$561.30
2	Betoota	4.2029	4.3710	\$397.68	\$413.59
3	Birdsville	2.1379	2.2234	\$539.71	\$561.30
4	Rural	2.0408	2.1224	\$539.40	\$560.98
5.1	Mining - Small	37.9587	39.4770	\$1,613.44	\$1,677.98
5.2	Mining - Medium	48.1814	50.4207	\$15,759.42	\$16,389.80
5.3	Mining - Large	57.0903	59.3739	\$82,308.05	\$85,600.37
5.4	Mining - Other	57.0903	59.3739	\$82,308.05	\$85,600.37
6	Telecommunications	3.2311	3.3603	\$664.69	\$691.28
7.1	Commercial Birdsville Operating	6.1462	6.3920	\$651.66	\$677.73
7.2	Commercial Bedourie Operating	3.0790	3.2022	\$651.66	\$677.73
7.3	Commercial Birdsville Non-Operating	2.3972	2.4931	\$664.69	\$691.28
8	Industrial	2.3100	2.4024	\$664.69	\$691.28
9	Intensive Accommodation	45.0618	46.8643	\$34,836.63	\$36,230.10
10	Petroleum Lease	49.2758	51.2468	\$19,015.85	\$19,776.48
11	Petroleum Other	49.2758	51.2468	\$9,522.69	\$9,903.60

Category		Rate in the Dollar (cents)		Minimum Differential General Rate \$	
12	Geothermal Lease	49.2758	51.2468	\$19,014.70	\$19,775.29
13	Geothermal Other	49.2758	51.2468	\$5,092.55	\$5,296.25
14	Power Station	49.6453	51.6311	\$6,328.77	\$6,581.92

Objection to 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 Diamantina 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.

Limiting of Rates Increase

Pursuant to section 116 of the *Local Government Regulation 2012*, the amount of the differential general rate to be levied for the 23/24 financial year on the categories of land identified in Column 1 of the table below, be limited to an amount no more than an amount equal to the amount of general rate levied on that land in the previous financial year increased by the percentage identified in column 2 of the table below:

Category	Percentage Increase (i.e. "the cap")
Category 4 - Rural	5%

Separate Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council will make and levy a separate charge (to be known as the "Environmental Levy Separate Charge"), to be levied equally on all rateable land in the shire.

The purpose of the separate charge is to offset the costs of the council landfills in Bedourie and Birdsville and other environmental services across the shire. The levy recognises that waste, other than kerbside collection, enters the landfill.

Utility Charges

Water Utility Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy water utility charges, for the supply of water services by the Council.

Water charges are determined, collected and used for the purpose of defraying the cost of planning, water demand management and constructing water infrastructure including interest and redemption charges incurred by Council and the cost of operating, maintaining and managing the water supply systems in Bedourie and Birdsville.

Bedourie and Birdsville are supplied with water from the Artesian Basin as their potable water supply.

The utility charge for water services shall be charged on every parcel of rateable land in Council's water service area. Council believes that it is logical and equitable for all ratepayers who have access, or may have access, to Council's water supply infrastructure to contribute to the fixed costs of the water supply operation.

The water utility charge shall be calculated in accordance with Schedule 1.

Schedule 1		
DESCRIPTION OF LAND	Bedourie Water Supply (Water Units)	Birdsville Water Supply (Water Unit)
Vacant Unconnected Land	9	9
Vacant Connected Land	10	10
Detached Dwelling	10	10
Attached Dwelling Unit -each	8	8
Motels – per accommodation unit	4	4
Hotels	15	15
Health Clinic	15	15
School	20	20
Caravan Parks per shower	6	6
Commercial or Industrial Premises	10	10
Intensive Accommodation per shower	4	4
Geothermal Power Station	0	500
Stock Trough	15	15
Council Outdoor Sports Facility	20	20
Where more than one (1) class of building is on the same parcel of land.	<p>Each use on the land is aggregated to determine the total water units to be charged to the land.</p> <p>Example: where a hotel and a detached dwelling are on the same lot in Bedourie, a total of 25 units of water would be charged (15 for hotel and 10 for dwelling).</p>	

Sewerage Utility Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy sewerage utility charges, for the supply of sewerage services by the Council.

Revenue from these charges is used for the purpose of defraying the cost of planning and constructing sewerage infrastructure including any interest and redemption charges incurred by Council, and the cost of operating, maintaining and managing the sewerage system.

Council operates a common effluent drainage system (CED) in both Bedourie and Birdsville.

A CED sewerage utility charge will apply to all properties that are contained either wholly or partly within the declared sewerage area or outside the declared sewerage area but connected or may be connected to Council's sewerage system.

will apply to all improved rateable properties and non-rateable properties which are connected to the Council's CED systems, as per schedule 1.

A sewerage utility charge shall be calculated in accordance with Schedule 2.

Schedule 2		
CED Scheme	Charge applies to:	% of CED Sewerage Connected Charge
Connected Sewerage Charge	<ul style="list-style-type: none"> Each single residential dwelling. Each unit in a multi-unit dwelling. Each WC pedestal or urinal in non-residential premises. 	100% of Charge

Schedule 2		
CED Scheme	Charge applies to:	% of CED Sewerage Connected Charge
	<ul style="list-style-type: none"> Each of the first five (5) WC pedestal or urinal in an assessment with a land use of Hotel, Motel, Caravan Park and other approved Council commercial lodgings. 	
Un-connected Sewerage Charge	<ul style="list-style-type: none"> Properties which are either contained wholly or partly within the declared CED sewer area but which are not connected to Council CED sewerage system 	95% of Charge
5+ Pedestals Sewerage Charge	<ul style="list-style-type: none"> The sixth and each additional WC Pedestal or urinal on an assessment with a land use of Hotel, Motel, Caravan Park and other approved Council commercial lodgings. 	40% of Charge

Waste Collection Utility Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy waste collection utility charges, for the supply of waste collection services by the Council.

Waste collection charges are determined on a user pays basis and collected and used for the purpose of defraying the cost of supplying a waste collection service for the removal and disposal of waste in Bedourie and Birdsville. The charges are set so as to recover waste collection costs including:

- Waste service administration
- Waste collection
- Provision of a suitable mobile garbage bin (and its replacement due to fair wear and tear)
- Waste minimisation and reduction education

The waste collection charges will apply to all improved rateable and non-rateable properties which are either contained wholly or partly within the declared water or sewer areas in Bedourie or Birdsville, as per schedule 3.

- (i) No adjustment shall be made for non-occupancy or use of premises less than 6 months in duration. No adjustment shall be made for non-occupancy or use of premises until written advice is given to Council and only from the date of receipt of that advice and the return of the relevant bins provided to Council.
- (ii) Charges for waste collection service will commence upon the premises being considered to be occupied and the delivery of the 240-litre bin to the premises by Council.

Schedule 3	
Waste Collection Charges	Charge applies to:
Collection Charge - Residential	<ul style="list-style-type: none"> Each premises' is allocated one (1) 240-litre mobile garbage bin and is serviced weekly. If requested, each additional 240-litre weekly mobile garbage bin serviced on the normal bin collection day
Collection Charge – Non-residential	<ul style="list-style-type: none"> Each property with a structure is allocated one (1) 240-litre mobile garbage bin and is serviced weekly. If requested, each additional 240-litre weekly mobile garbage bin service. Council's Environmental Health Officer will determine minimum bin numbers for any premise that is regulated by government legislation.

Discount

Pursuant to section 130 of the *Local Government Regulation 2012*, the differential general rates made and levied shall be subject to a discount of 15% if paid within the discount period of 60 days of the date of issue of the rate notice provided that:

- (a) all of the aforementioned rates and charges are paid within 60 days of the date of issue of the rate notice;
- (b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 60 days after the date of issue of the rate notice; and
- (c) all other overdue rates and charges relating to the rateable assessment are paid within 60 days of the date of issue of the rate notice.

It is considered that the provision of a discount encourages prompt payment of rates and the extended period of the discount period allows for the extended time taken for postal services to and from Bedourie.

Payments In Advance

Council accepts payments in advance by lump sum or by instalments. Interest is not payable on any credit balances held.

Interest

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of four percent (4%) per annum is to be charged on all overdue rates or charges.

The Department of State Development, Local Government and Planning advises that from **1 July 2023**, the new maximum interest rate of 11.64 per cent will apply for the 2023–24 financial year and a resolution setting the actual rate to be charged by a council will be required to be made at the budget meeting for the 2023–24 financial year.

Levy and Payment

Pursuant to section 107 of the *Local Government Regulation 2012* and section 114 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 for the full year 1 July 2023 to 30 June 2024.

Pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 60 days of the date of the issue of the rate notice.

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 has established administrative processes which allow for the payment of rates and charges by instalments and for the selection of various options (including legal action) for the recovery of debt.

Rebates and Concessions

Concessions

The Diamantina Shire Council does not plan to fund any rebates and concessions for the 2023/2024 financial year.

Pensioners

Council will grant assistance by way of remission of rates and charges to approved pensioners under the State Government Pensioner Subsidy Scheme provided they:-

- hold a valid Blue Centrelink Pension Card, a Gold Veteran Affairs Card or a Blue Veteran Affairs Card
- are the registered owner or life tenant of the property; and
- are solely or jointly with a co-owner, legally responsible for the payment of the rates/charges; and
- reside on the property for which the remission is claimed; and
- make a claim on the appropriate application form, for an initial application.

Cost Recovery Fees

Council administers regulatory fees and other general fees and charges. Generally the Council will set these fees and charges at a level which reflects the underlying costs and charges including allocated overheads and administration costs.

For cost recovery fees the expected revenue from fees and other sources for each regulatory scheme will not exceed the costs of the scheme.

The criteria used to determine an amount of a cost recovery fee may include:

- (a) Administrative costs including:
 - (i) acceptance and receipt of monies;
 - (ii) provision of relevant documentation; and
 - (iii) administrative support for all correspondence and advice both written and oral including wages, building overheads, stationery, and information technology time;
- (b) Inspection of completed and uncompleted works;
- (c) Assessment and report writing by Council staff members; and
- (d) Council meeting time.

Not all cost recovery fees are set at a level of full cost recovery at this time. Some regulatory fees are set at a level that encourages public access rather than full cost recovery.

For other fees and charges, where they relate to an operation which has private sector competitors, the fees will reflect the full cost.

The Council's Fees and Charges Schedule for 2023/2024 contains all general fees and charges and cost recovery fees and charges made by the Council and are open to inspection at the Council's public offices or on Council's website.

Commercial Fees and Charges

One of the Council's aims in its Corporate Services program is to maintain a revenue base which emphasises a user pays principle where appropriate. Council's policy is also to structure some general charges so that the costs of each service, facility or activity provided are recovered.

Council operates business activities such as the Birdsville Tourist Park, Birdsville Lodge and Bedourie Tourist Park which provide accommodation services on a commercial basis. The fees and charges at each location is set at a level which, when the full cost of each operation is consolidated, provides an overall positive return to Council which is used to offset expenditure associated with tourism services and event support.

Council also undertakes private works for various parties associated with civil works or the supply of batched concrete. Charges are set at a level which takes into account the full cost of providing these works at the location requested including a return to Council.

At Council's Visitor Centres merchandise is sold with an appropriate mark-up which takes into account the full cost of the item being sold at that location and a return to Council.

Attachment 1 - Land Use Codes

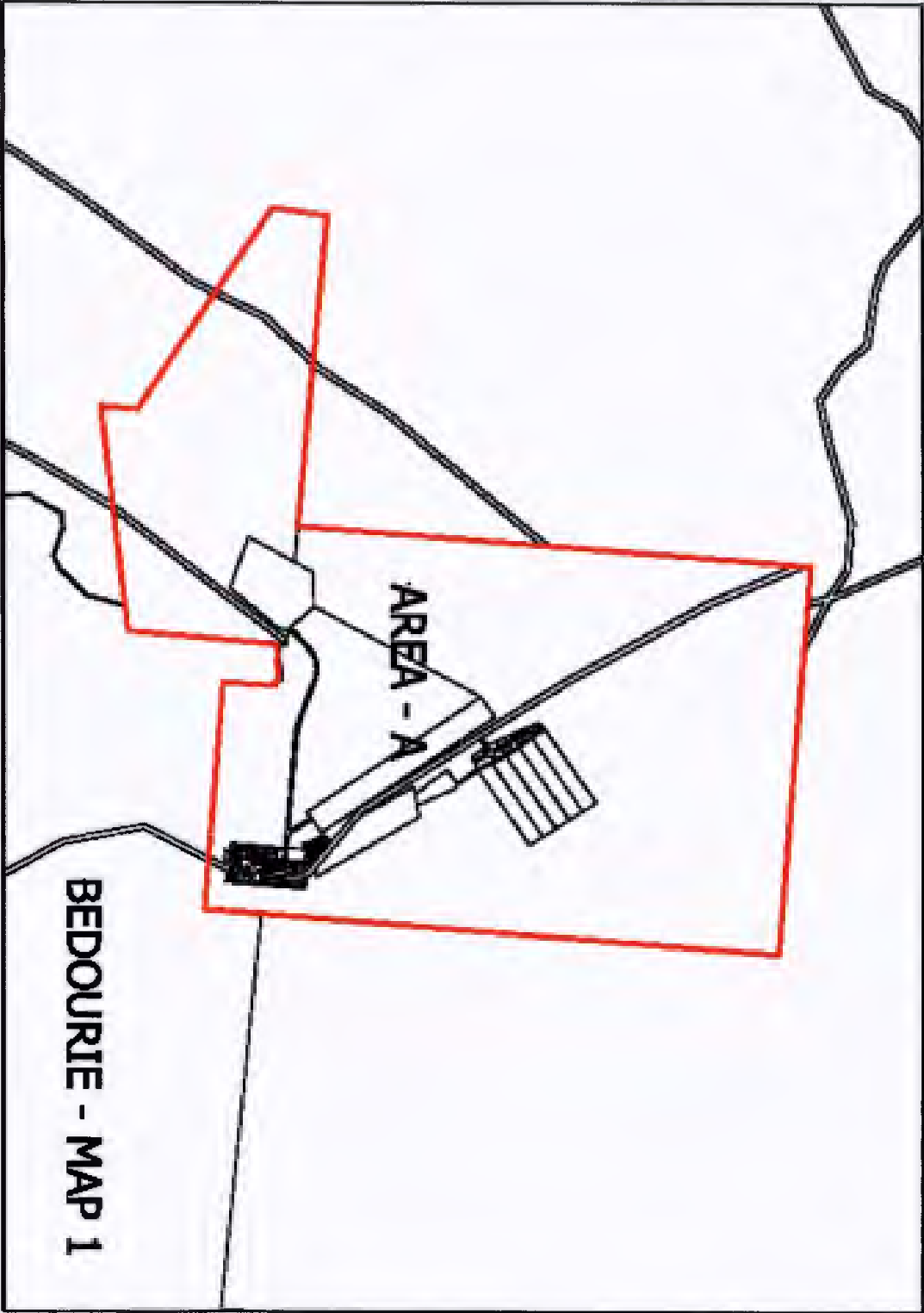
Primary Land Use Codes 2023/24		
Land Use Code No.	Description	Explanation
00	Unspecified Land not categorised by any other land use code.	
01	Vacant Urban Land	Vacant land being put to no use in an urban area (irrespective of zoning) and generally less than 5,000 square metres.
02	Single Unit Dwelling	Land used primarily as a site for a dwelling in an urban area and generally less than 5,000 square metres.
03	Multi Dwellings or Flats	The use of a parcel of land for two or more self-contained residential dwellings or flats but not group or strata title and in an urban area.
04	Large Home Site Vacant	Vacant land being put to no use (irrespective of zoning), generally between 5,000 square metres and 10 hectares (inclusive) and not used for a bonafide rural activity
05	Large Home Site Dwelling	Land used primarily as a site for a dwelling, generally between 5,000 square metres and 10 hectares (inclusive) and not used for a bonafide rural activity.
06	Outbuildings Urban	A parcel of land with a relatively minor shed or garage as the main structural improvement in an urban area. The improvement would be a gross underdevelopment of the site.
07	Guest House/Private Hotel	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel) in an urban area.
08	Building Format Plan Primary Use Only	A residential parcel of land surveyed on a Building Format Plan which may include Common Property and which has attached to it a Community Management Statement in an urban area.
10	Combined Dwelling and Shops	Combined dwelling/multi dwelling and shops i.e. residential flats with shops but not registered on a Building Unit Plan or Group Title Plan.
11	Shop	Single Shop with or without attached accommodation and may include provision for car parking.
13	Shopping Group (2 - 6 Shops)	Two to six shops and may include provision for car parking.
17	Restaurant/Function Centre	Restaurant including fast food outlet e.g. Kentucky Fried Chicken, McDonalds or function centre.
18	Special Tourist Attraction	Any development with special recreation, historical or residential features which attracts a large number of people (includes tourist village).
19	Walkway	Stratum as walkway.
21	Residential Institution (Non-Medical Care)	Aged People's Homes not predominantly medical care.
22	Car Park	An area of land which has been prepared to accommodate vehicles either below or at ground level or on suspended concrete floors.
23	Retail Warehouse	Isolated large showroom, warehouse used for retail purposes.
24	Sales Area Outdoors (Dealers, Boats, Cars etc)	Dealers, Boats, Cars, etc.

Primary Land Use Codes 2023/24		
Land Use Code No.	Description	Explanation
25	Professional Offices	Building with professional offices, finance, banks, lending agents and brokers which are predominantly offices.
27	Hospital, Convalescent, Home (Medical Care) (Private)	Hospital, aged peoples home, nursing home, convalescent home. Predominantly medical care.
28	Warehouse and Bulk Stores	Warehouse and Bulk Stores not used for retail purposes.
29	Transport Terminal	Freight and/or passengers.
30	Service Station	Predominantly used for fuel retailing which includes fuelling area, associated fuel storage area, associated retail shop and associated parking area. If predominantly servicing repairs see Land Use Code 36A.
31	Oil Depot and Refinery	Fuel dumps or storage and oil refineries.
33	Outdoor Area/Contractors Storage Yard	Builders/contractors yard, outdoor storage area (not retail or hardware) or area for parking heavy equipment/materials.
34	Cold Stores - Ice works	Cold Stores - Ice works.
35	General Industry or Medium Industry	Industrial premises that are not Light Industry A – Land Use Code 36A, or Light Industry B – Land Use Code 36B, Heavy Industry – Land Use Code 37A
36A	Light Industry A	Light/service industries e.g. vehicle workshops, bicycle repairs, furniture assembly/repairs/restoration, electrical goods repairs/maintenance, locksmiths, lawn mower repairs or upholstering or car washes.
36B	Light Industry B	Light manufacturing industries e.g. bread making, clothing manufacturing, dry cleaning, glass cutting or implement/machinery assembly.
37A	Heavy Industry	Industry from where a deal of offensive noise, odour, dust, etc. emanates that is not Abattoir – Land Use Code 37B.
38	Advertising - Hoarding	Advertising - Hoarding. Predominantly used for advertising.
40A	Extractive (Quarry)	Any industry which extracts quarry material from the ground.
40B	Extractive (Mining)	Any industry which extracts mining material from the ground.
40C	Gas or Oil Extraction	Any industry which extracts gas or oil from the ground.
40D	Geothermal	Any geothermal industry
41	Child Care excluding Kindergarten	Facility for safe keeping of below school age children.
42	Hotel/Tavern	Premises licensed by Licensing Commission as hotel or tavern for the sale of liquor including casino.
43	Motel	Building predominantly used for overnight accommodation of persons plus vehicle.
44	Intensive Accommodation	Land predominately used or capable of being used for providing intensive accommodation for more than 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose.

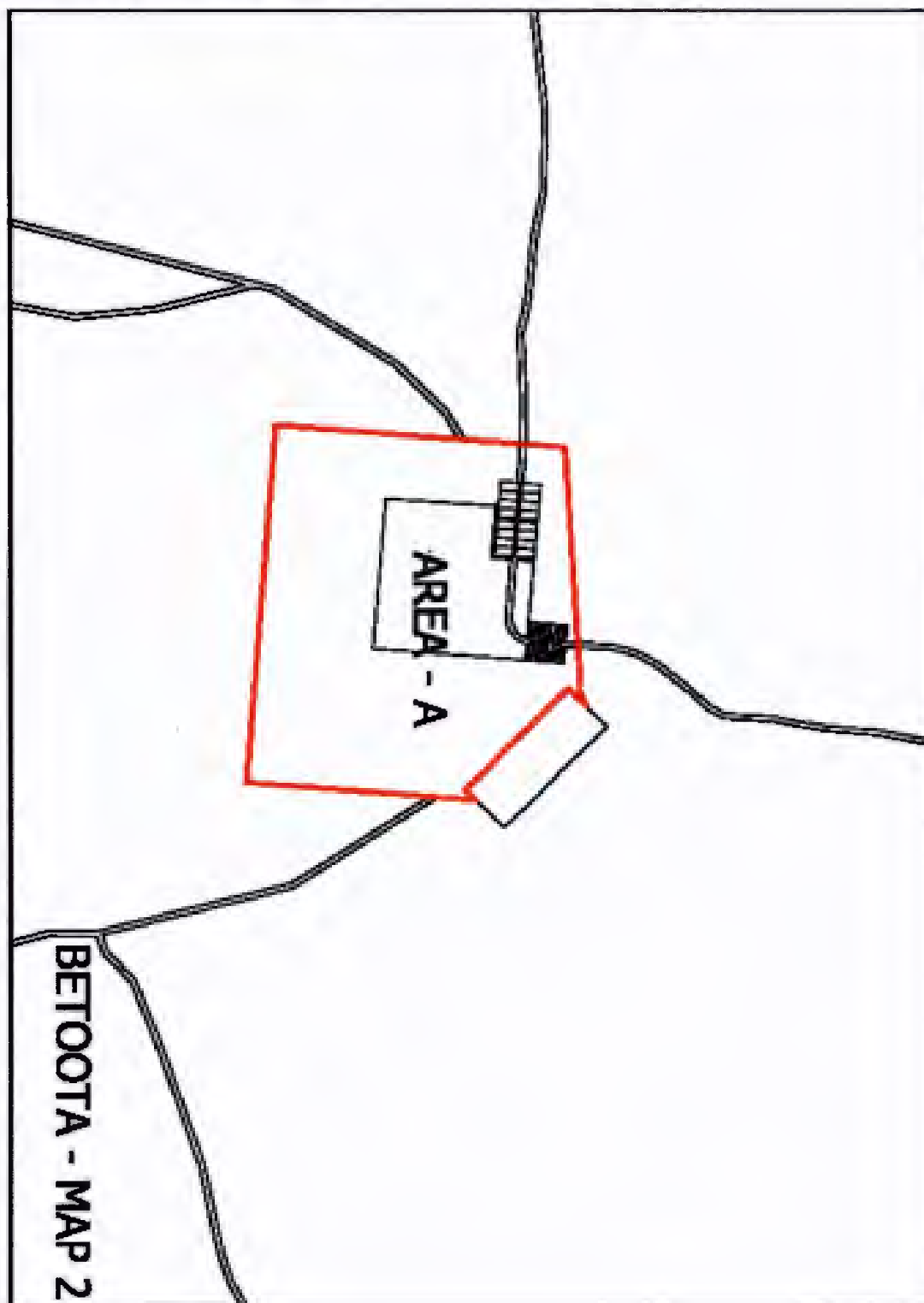
Primary Land Use Codes 2023/24		
Land Use Code No.	Description	Explanation
		Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
47	Licensed Club	Any club with liquor licence/non-sporting e.g. R.S.L. (not including clubs with attached sporting/recreation facilities).
48	Sports Club/Dance Facility	All sporting/dance/fitness/health/bowling clubs with or without a liquor licence run as a business.
49	Caravan Park	Caravan Park
50	Other Club Non Business Boy Scouts/Girl Guides etc. not run as a business.	Memorial Halls, Q.C.W.A., School of Arts etc. Sporting Clubs not run as business including sports fields/area tennis courts etc.
51	Church/Facilities	Churches, places of worship, church hall etc
52	Cemetery (Include Crematoria)	Cemetery (Include Crematoria).
53	Special Use Commonwealth Government	Secondary Code Only
54	Special Use State Government	Secondary Code Only
55	Library	Library
56	Show Ground, Race Course, Airfield	Airfield parking, no maintenance. If maintenance see Code 36A or Code 36B.
57	Parks, Gardens	Parks, Gardens - including undeveloped parkland.
58	Educational	include Kindergarten, University, Tertiary, State and Private, residential colleges/school and non-residential school, kindergarten.
59	Special Use Local Government	Secondary Code Only
60	Sheep Grazing	Dry poorer country associated with running wethers.
61	Sheep Breeding	Better class country used for lamb breeding.
64	Cattle Grazing Breeding	Concentration of the growing and selling of young stock – includes stud breeding.
65	Cattle Grazing Breeding and Fattening	Mixture of growing and/or selling young and mature stock – includes associated studs.
66	Cattle Grazing Fattening	Concentration of feeding and grazing mature stock for sale (includes feedlots).
72A	Section 49 Valuation Vacant Urban Land	Vacant land subdivided under Sections 49 and 50 of the Land Valuation Act 2010 in an urban area.
72B	Section 49 Valuation Vacant Other Land	Vacant land subdivided under Sections 49 and 50 of the Land Valuation Act 2010 in a rural area.
83	Small Crops & Fodder – Non Irrigation	
89	Animal Special	
90	Power Station	Production of electricity
91	Transformer	Transformer, substation, tv/radio transmission towers, telecommunication towers

Primary Land Use Codes 2023/24		
Land Use Code No.	Description	Explanation
94	Vacant Rural Land (Excl 01 & 04)	
95	Reservoir, Dam, Bore, Pipeline	Reservoir, Dam, Bore, Pipeline - includes permanent pump site.
97	Welfare home/institution	
98	General (if exclusive use is single dwelling or farming)	Secondary Code Only
99	Community Protection Centre	Ambulance, Police Station, SES, Fire Station, Council Office

Attachment 2 - Bedourie Map

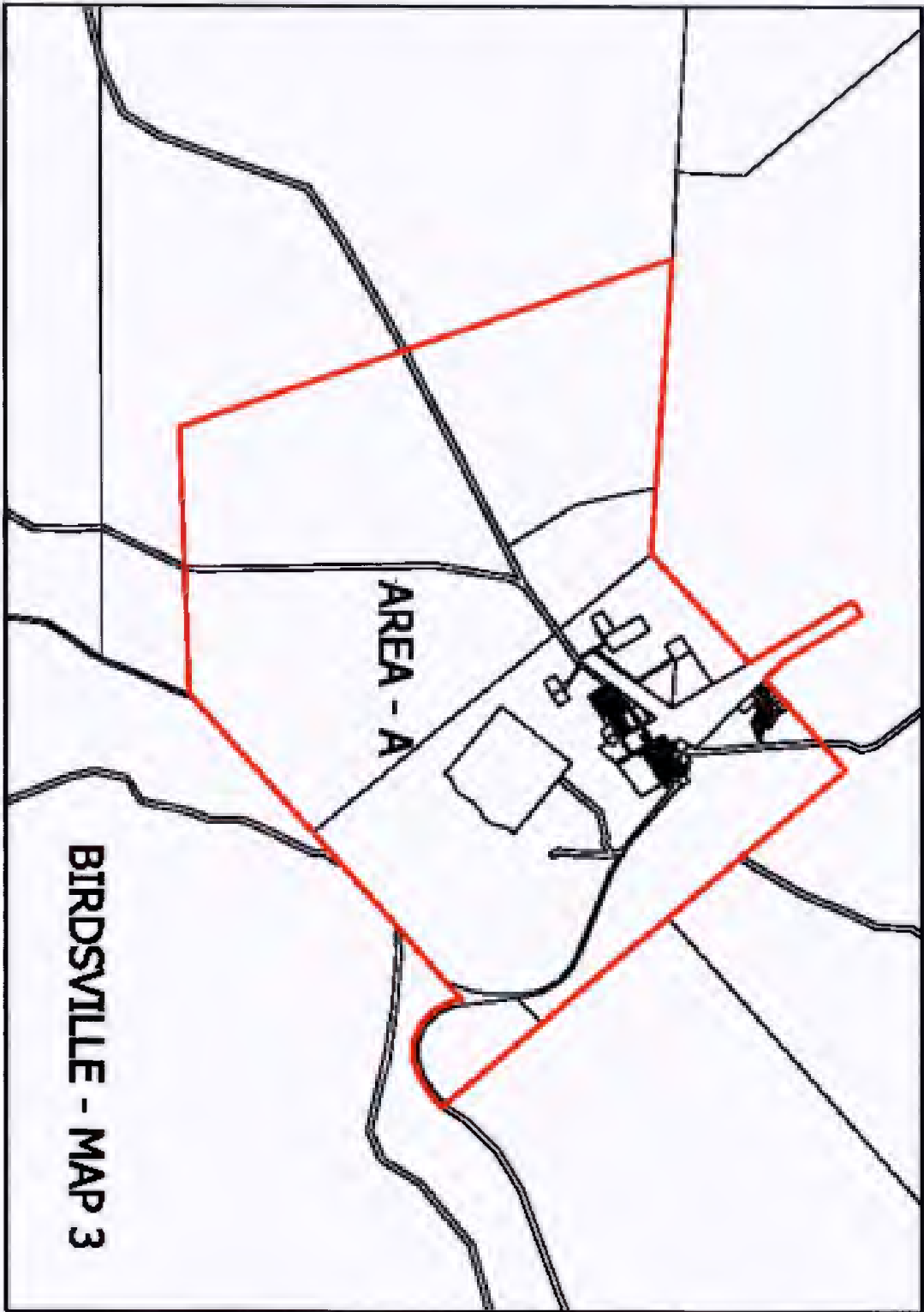


Attachment 3 - Betoota Map





Attachment 4 - Birdsville Map



Diamantina Shire Council
Operating Statement
For the Year Ending 30th June

	YTD ACTUALS 2023/24	AMENDED BUDGET 2023/24	VARIANCE TO BUDGET	COMMENT	ORIGINAL BUDGET 2023/24	AMENDMENT \$ 2023/24	AMENDMENT % 2023/24	COMMENT
Operating Revenue								
Rates and Utility Charges	1,711,155	1,712,100	(945)	0%	1,540,600	171,500	11%	Amend to actual rates levied
less: Discount Allowed	(207,166)	(207,400)	234	0%	(178,000)	(29,400)	17%	Amend to actual rates levied
Fees and Charges	1,355,551	1,431,600	(76,049)	-5%	1,514,700	(83,100)	-5%	
Interest Received	592,478	650,500	(58,022)	-9% June interest to come	751,200	(100,700)	-13%	Reduce interest to estimated actual
Rental Income	558,799	579,000	(20,201)	-3%	533,000	46,000	9%	
Recoverable Works	10,371,599	10,440,000	(68,401)	-1%	11,504,800	(1,064,800)	-9%	Updated Plant Hire rates and recovery
Grants, Subsidies and Contributions	615,319	7,303,700	(6,688,381)	-92% FAGS Funding not yet	8,331,650	(1,027,950)	-12%	
Total Operating Revenue	14,997,734	21,909,500	(6,911,766)		23,997,950	(2,088,450)		
Operating Expenses								
Corporate Governance	(1,716,845)	(1,932,400)	215,555	-11% Consultant invoices to	(2,165,200)	232,800	-11%	Increased Consultant costs
Administration Costs	(2,733,392)	(1,824,325)	(909,067)	50% LSL, AL taken posting	(1,761,950)	(62,375)	4%	
Community Services	(1,598,061)	(1,543,300)	(54,761)	4%	(1,896,350)	353,050	-19%	(\$120k) Showgrounds, Racecourse, (\$20k
Community Donations and Support	(98,891)	(104,200)	5,309	-5%	(11,200)	(93,000)	830%	Budget increased to meet actual
Environmental and Waste Management Services	(281,549)	(310,900)	29,351	-9%	(288,200)	(22,700)	8%	
Recoverable Works Costs	(15,316,349)	(15,435,700)	119,351	-1%	(10,887,000)	(4,548,700)	42%	Updated Plant Hire rates and recovery
Tourism, Heritage and Economic Development	(986,808)	(1,029,575)	42,767	-4%	(1,089,750)	60,175	-6%	
Housing and Accommodation	(1,367,095)	(1,453,500)	86,405	-6%	(1,964,700)	511,200	-26%	\$(224) Cvan Parks, (\$50k) Com Housing (
Disaster Management and Flood Damage	(96,476)	(26,000)	(70,476)	271% \$87k claim submitted ((17,600)	(8,400)	48%	Update for actual costs
Infrastructure Operations and Maintenance	(2,153,703)	(2,316,372)	162,669	-7%	(2,766,550)	450,178	-16%	
Utility Services (Water and Sewerage)	(320,107)	(362,000)	41,893	-12% Inc Contractor / Main. t	(337,500)	(24,500)	7%	
Net Plant Operating Costs	4,870,797	7,252,300	(2,381,503)	-33% \$2.7m adjustment to a	1,188,900	6,063,400	510%	Updated Plant Hire rates and recovery
Other Expenses	(26,300)	(19,700)	(6,600)	34% Not material	(29,200)	9,500	-33%	\$(58k) Service Contracts, (\$1k) Rates & C
Finance Costs	(116,477)	(132,750)	16,273	-12% June Interest to be ad	(127,150)	(5,600)	4%	
Depreciation and Amortisation	(5,782,215)	(6,443,100)	660,885	-10% June Depreciation	(5,310,800)	(1,132,300)	21%	Update to estimated depreciation for year
Total Operating Expenses	(27,723,470)	(25,681,522)	(2,041,948)	8%	(27,464,250)	1,782,728		
NET OPERATING SURPLUS / (DEFICIT)	(12,725,736)	(3,772,022)	(8,953,714)		(3,466,300)	(305,722)		
Capital Revenue								
Grants, Subsidies and Contributions	379,924	2,485,700	(2,105,776)	-85% \$996 R2R, \$125k Tids	824,000	1,661,700	202%	Outstanding R2R & LCRIIP
Profit on Sale of Non-Current Assets	129,304	130,000	(696)	-1%	-	130,000	#DIV/0!	
Total Capital Revenue	509,228	2,615,700	(2,106,472)		824,000	1,791,700		
NET RESULT	(12,216,508)	(1,156,322)	(11,060,186)		(2,642,300)	1,485,978		

Net Operating Result (excluding Depreciation)	(6,943,521)	2,671,078	1,844,500
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