

ANNUAL BUDGET 2025-2026



TABLE OF CONTENTS

03

Mayor's
Message



04

Budget
Snapshot



05

Operational
Plan



26

Financial
Statements



34

Long Term
Financial
Forecast



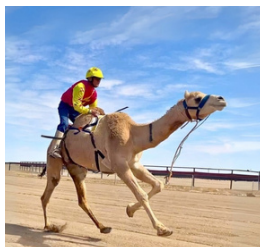
39

Budget by
Sub Programme



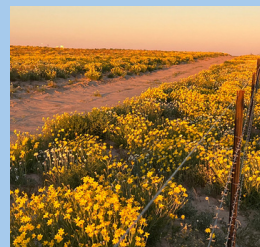
48

Revenue
Statement



79

Policies



DIAMANTINA SHIRE COUNCIL

Budget Snapshot 2025-2026



MAYOR'S MESSAGE

Council's 2025–2026 Budget reflects our continued commitment to responsible financial management and meaningful investment in the future of our communities. With a total income of \$22.41 million, the majority of funding is sourced from grants and contributions, followed by strong sales and recoverable revenue, with the remainder made up of rates, fees, rental, and interest income. These funds enable us to deliver vital services while maintaining long-term financial sustainability.

This year, \$26.36 million has been allocated to operating expenses, with the largest portion directed to maintaining and improving our road network, which accounts for 43% of total operational spending. Council has secured funding through contracts with Transport and Main Roads (TMR) and restoration grants from the Queensland Reconstruction Authority (QRA), bringing additional funds toward major road projects, including RMPC works, flood recovery, and upgrades like Allan Yards. These projects go beyond physical infrastructure, they preserve our lifestyle and create opportunities across our towns. Council is also investing in key areas such as community services, housing, essential infrastructure, and fleet operations. Internal fleet recoveries have contributed to managing costs and improving operational efficiency. Through careful planning and delivery, we continue to meet the everyday needs of residents while remaining committed to sustainable progress across our region.

Our \$9.66 million capital works program will fund upgrades across the Shire, from water and plant infrastructure to community assets such as halls, airport micro surfacing, housing improvements, and new sheds for sporting and emergency services facilities. We have also allocated funding to support family day care compliance and enhancements.

To continue delivering essential services, Council has approved a 3.5% increase in general rates for residential properties. For most households, this means around \$25 more in general rates, along with moderate increases in service charges. In total, the average increases for most households on a rates notice will be approximately \$92. Rural properties may see changes depending on their rating category, with a cap in place to limit any increase. Council will continue to offer a 15% discount for on-time payments.

I would like to thank my fellow Councillors and the Council team for their dedication and hard work. To our residents, thank you for your continued support. Together, we remain focused on sustainably developing the outback – building a stronger future, one project at a time.



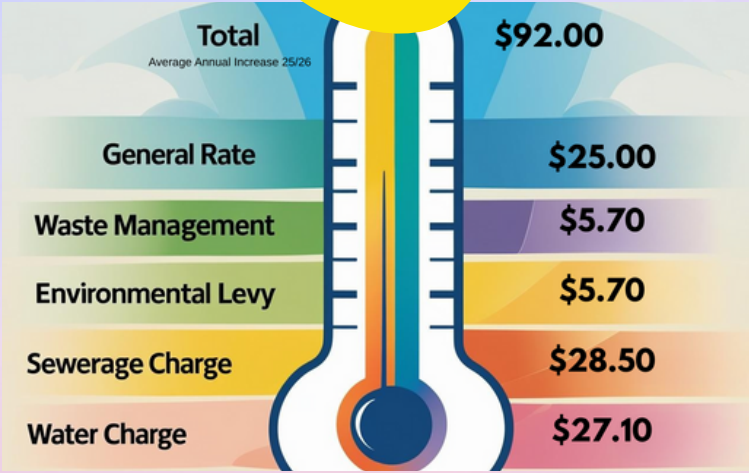
BETOOTA | BEDOURIE | BIRDSVILLE



Whats happening IN 2025/2026

- Birdsville Airport Microsurface Treatment
- Birdsville Bore Water Cooling Pond
- Community Hall Improvements
- Grid Replacement
- Bedourie Race Club Shade Structure
- Betoota Race Club Shed
- Birdsville Skate Park Shade

3.5%
General
Rate
Rise



"Sustainably Developing the Outback"



Where the Money goes to...



Where the Money comes from...



\$9.6M
CAPITAL WORKS
PROGRAM

\$26.3M
OPERATING
EXPENDITURE

\$22M
OPERATING
REVENUE

\$5.1M
CAPITAL
REVENUE

\$7.6M
CASH
ON HAND

\$5M
TOTAL
BORROWINGS





Diamantina Shire Council

diamantina.qld.gov.au



Operational Plan 2025/2026





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Acknowledgement of Country

Diamantina Shire Council acknowledges the Karuwali, Wangkamahdla, Pitta Pitta, Mithaka, Wangkangurru/Yarluyandi, and Maiawali Peoples as the Traditional Custodians of the lands across our region.

We pay our respects to Elders past, present and emerging and recognise their enduring connection to Country, culture, and community.



Table of Contents

Vision 2042 4

Mission 5

Values 5

Our Strategy 6

Strategic Planning Framework 6

Strategic Themes 7

Theme 1: Our Environment 9

Theme 2: Our Community 10

Theme 3: Our Economy 14

Theme 4: Our Organisation 17

Theme 5: Our Infrastructure 20



Vision 2042

“Diamantina, a friendly, growing and safe Shire of community minded residents. Our outback community will have all-weather access by bitumen road, state of the art health, education and communication services. The infrastructure and transport services are developed to promote sustainable private commercial enterprise and significant levels of private housing ownership while preserving our unique environment.”



Our Mission

Diamantina Shire Council’s mission is to serve and advocate on behalf of the Shire community. We will provide residents and visitors with continually improving services and infrastructure that enhance the quality of life.

Our Values

Innovation & Continuous Improvement	Council and staff seek to overcome challenges and take advantage of opportunities through a commitment to innovation.
Teamwork	We recognise the importance of maintaining a creative and responsive work environment in which the community, councillors, management and staff work constructively together in the spirit of teamwork, trust and loyalty.
Accountability	Council has a responsibility to the residents and ratepayers of the Shire to be inclusive and responsive to their views and needs and to communicate effectively.
Quality	Council is committed to ensuring quality output by providing the organisation with resources that facilitate excellence in performance, commitment and service delivery.

Diamantina Shire Council's number one priority is the safety and wellbeing of its staff and the community it serves and therefore safety is foremost in everything we do.



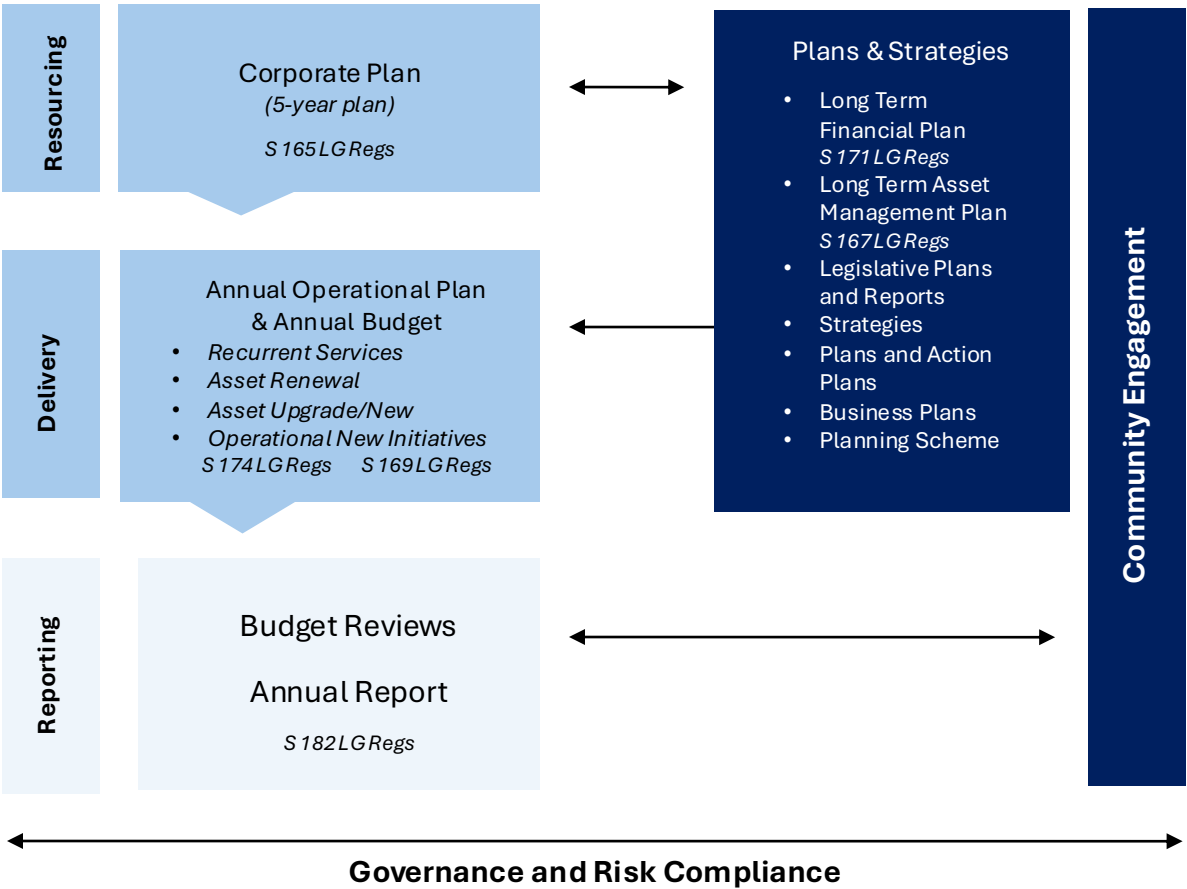
Our Strategy

Governance Framework

Council's Governance Framework provides a continuous strategic planning process to guide decision-making and future development. It sets detailed objectives to implement policies and strategies aligned with Council's vision. Stakeholders can contribute to strategic planning, and the resulting documents inform business plans, budgets, policy development, and service delivery. All Council staff are expected to understand the Corporate Plan and their unit's business plans to ensure cohesion.

Strategic Planning Framework

Council's Strategic Planning Framework ensures a continuous, structured approach to future planning through community engagement, outcome setting, and the monitoring and reporting of progress, aligning operations with strategic objectives.



Strategic Themes

Council has **five strategic themes**, each supported by several **long-term goals**. Each theme represents a major functional area of Council and is the basis upon which the operational plan and budget are prepared:



1. Our Environment

- Is protected from degradation by practices which ensure environmental sustainability.
- Benefits from the utilization of renewable energy sources.
- Is relatively free from pest weeds and animals.
- Largely free of pest weeds and animals.
- Is free from roadside waste.



2. Our Community

- Recognises the value of preserving the unique culture of the area.
- Has a cost of living that is managed within Council's capacity.
- Has attractive, green and clean towns.
- Has access to the full range of affordable transport services.
- Has significant private home ownership with all residents appropriately housed.
- Where volunteering in the community is a given and community spirit is visible.
- Cares for its residents of all ages.
- Has access to fully operational medical and pharmacy facilities run by a quality service provider offering affordable access to onsite general practitioners and other health professionals.
- Has quality sporting facilities with high participation rates.
- Has quality internet access to all town and properties in the Shire and mobile coverage is maximised.
- Is enhanced by participation in arts and cultural activities.
- Is safe and crime-free.



Strategic Themes



3. Our Economy

- Is underpinned by the beef cattle industry and the expanding organic market.
- Flourishes from a growing tourism industry and continuation of major events.
- Benefits from a growing population with full employment.
- Is led by Council and the business community, together growing and diversifying business and industry opportunities.
- Will be much stronger when there is sealed road access to Birdsville and more resilient and safe road access.



4. Our Organisation

- Is a sustainable and effective organisation.
- Is engaged with its residents.
- Is a leader in the region which supports regional cooperation, resource sharing and partnerships.
- Is recognised as the sole road construction provider in the Shire.



5. Our Infrastructure

- Is constructed and maintained in a sustainable manner which meets community needs.
- Guarantees quality potable urban water supply and wastewater treatment.



1. Our Environment

1. Is protected from degradation by practices which ensure environmental sustainability.

Outcome	Action	Measure (Target)	Role
Council practices ensure the rehabilitation of disused road and gravel pits.	1.1.1 Establish a program to rehabilitate old roadworks and gravel pits.	Program implemented by Q4.	DIS

2. Benefits from the utilization of renewable energy sources.

Energy producers partner with Council and/or community to maximise the use of renewable energy production.	1.2.1 Lobby relevant agencies to install battery storage in each town.	At least one lobbying activity undertaken.	DIS
Continue update of renewable energy and energy efficient products.	1.2.2 Monitor issues with inverters in Bedourie.	All rooftop solar systems working (80% by Q2).	DIS

3. Is relatively free from pest weeds and animals.

Council cooperates at a regional level to prevent pest weed and feral animal spread into the Shire.	1.3.1 Engage with regional bodies and participate in the development of regional environmental management plans and programs.	4 regional meetings attended per year by Q4.	CEO
	1.3.2 Maintain a pest-free status of river systems in the Shire.	Source funding by Q4.	CEO

4. Is free from roadside waste.

All roadside waste is removed in the Shire.	1.4.1 Develop a program to clean up hard waste from town properties.	1 x Community clean-up campaign per year.	DIS
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Role Key:

CEO	Chief Executive Officer
DIS	Director Infrastructure Services
DCS	Director Corporate Services
DCM	Director Communities



2. Our Community

1. Recognises the value of preserving the unique culture of the area.

Outcome	Action	Measure (Target)	Role
Effective management of cultural heritage and native title.	2.1.1 Meet obligations under Indigenous Land Use Agreements (ILUAs) and Cultural Heritage Act.	Obligations met by Q4.	CEO
Financially viable and strongly supported traditional social events.	2.1.2 Maintain support in accordance with Council's Community Grants Policy.	Percentage of grants made in line with Council policy (100% by Q4).	DCM
Preservation of historical sites and artefacts.	2.1.3 Research and develop a tourist attraction at Pis�� House - Mud Hut Bedourie.	Project completed by Q4.	DCM
	2.1.4 Upgrade cemeteries at Birdsville and Bedourie.	Project completed by Q4.	DCM DIS

2. Has a cost of living that is managed within Council's capacity.

The cost of living in the Shire is reduced.	2.2.1 In consultation with businesses, identify ways to reduce the cost of living for residents.	Number of living improvement opportunities identified and implemented (2 by Q4).	CEO DCM
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3. Has attractive, green and clean towns.

Streetscape maintained and parks developed as funds allow.	2.3.1 Develop service standards for Shire parks.	Service Standards developed by Q2.	DIS
	2.3.2 Deliver streetscape and park activities in line with developed service standards.	% compliance with service standards (90% by Q4).	



2. Our Community

4. Has access to a range of affordable transport services.

Outcome	Action	Measure (Target)	Role
A reliable, safe and regular air service at reasonable prices.	2.4.1 Lobby to maintain ‘Resident fares’ for Shire residents.	Lobbying activities completed (2 by Q4).	CEO
	2.4.2 Lobby the Queensland Government to increase seat capacity on air services to Bedourie and Birdsville.	Number of lobbying activities (1 by Q4).	

5. Has a significant private home ownership with all residents appropriately housed.

Private home ownership continues to increase.	2.5.1 Promote residential land for sale.	Land sales (by Q4).	DCS
	2.5.2 Promote the Council housing construction subsidy scheme in the community.	Number of options taken up during the life of the corporate plan (2 by Q4).	
	2.5.3 Increase residential living on Council owned land.	Increase of housing stock. (2 by Q4).	

6. Where volunteering in the community is a given and community spirit is visible.

Active and well-resourced community groups.	2.6.1 Increase the number of SES volunteers in the Shire.	Number of enrolled and active SES participants within the Shire (50% increase by Q4).	DCM
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2. Our Community

Outcome	Action	Measure (Target)	Role
Active and well-resourced community groups.	2.6.2 Increase volunteering in delivering community events.	100% of volunteer roles filled for event delivery by Q2.	DCM
7. Cares for its residents of all ages.			
Services are provided for our aged, youth, children and families as appropriate.	2.7.1 Facilitate the provision of playgroup services as per funding agreement.	Playgroup services to continue.	DCM
	2.7.2 Investigate options to provide Family Day Care in Birdsville and Bedourie.	Source funding for infrastructure.	
8. Has access to fully operational medical and pharmacy facilities run by a quality service provider offering affordable access to onsite general practitioners and other health professionals.			
A community that is fully aware of and responsive to primary health care needs.	2.8.1 Lobby Queensland Health to provide half yearly dental visits to Shire.	Number of lobbying activities (2).	CEO
9. Has quality sporting facilities with high participation rates.			
Well maintained sporting facilities which meet community needs with additional facilities as appropriate for the communities.	2.9.1 Develop master plans for 3 racetracks and Birdsville Bronco Yards.	3 Master plans completed by Q2.	CEO DCM
	2.9.2 Promote bursary funding to eligible residents within the Shire.	Applications approved (1).	DCM



2. Our Community

10. Has quality internet access to all town and properties in the Shire and mobile coverage is maximised.

Outcome	Action	Measure (Target)	Role
The Birdsville, Bedourie and Betoota Racecourses have consistent mobile phone coverage.	2.10.1 Investigate options to improve mobile phone coverage at Shire racecourses.	Telstra engaged to maximise coverage by Q1.	CEO

11. Is enhanced by participation in arts and cultural activities.

Community groups are supported in their arts and cultural pursuits.	2.11.1 Promote and develop community events.	Conducting post event surveys.	DCM
	2.11.2 Provide free community “How to” sessions.	Grant submissions, social media and think tank for new activity development (3 sessions).	

12. Is safe and crime-free.

The community continues to be safe and crime free.	2.12.1 Maintain engagement with regional police services to ensure that police stations are always staffed, community needs are understood, and policing is effective.	Number of engagement /lobbying activities (1 per year).	CEO
	2.12.2 Maintain disaster management plans, including Animal Welfare Sub-plan.	Compliant disaster management plan.	DCM
	2.12.3 Continue to support the police and emergency services in the Shire.	Active SES members in each town.	



3. Our Economy

1. Is underpinned by the beef cattle industry and the expanding organic market.			
Outcome	Action	Measure (Target)	Role
Improve animal welfare outcomes.	3.1.1 Lobby to extend sealed road network to improve animal welfare.	Lobbying activities undertaken (2)	CEO
	3.1.2 Enable community attendance in pest management courses.	Courses offered by Q2.	DCS
2. Flourishes from a growing tourism industry and continuation of major events.			
More tourists visits year on year.	3.2.1 Promote activities to increase visitor numbers within Shire outside of peak event periods.	Visitor numbers increased outside of peak event periods.	DCM
Pisé House is established as a tourist attraction.	3.2.2 Open Pisé House to the public as a tourist site.	Minimum of 2 community events held near Pisé House.	DCM



3. Our Economy

3. Benefits from a growing population with full employment.			
Outcome	Action	Measure (Target)	Role
The employment rate maintained at more than 95%.	3.3.1 Make Council training activities available to community members if appropriate.	Community attendance at training sessions (20).	DCS
	3.3.2 Facilitate the establishment of Family Day Care opportunities in Bedourie and Birdsville.	Family Day Care solution approved by Q4.	DCM
4. Is led by Council and the business community, together growing and diversifying business and industry opportunities.			
Additional utilization of vacant land in Bedourie, Betoota and Birdsville.	3.4.1 Council office established in Industrial Estate, Bedourie.	Fit for purpose Council office established by Q2.	DIS
The Shire planning scheme facilitates the development of environmentally sustainable towns in the Shire.	3.4.1 Review Shire planning scheme in cooperation with the Department.	Progress with scheme review.	CEO
5. Will be much stronger when there is sealed road access to Birdsville and more resilient and safe road access.			
The Bedourie - Birdsville road is fully sealed and a long-term commitment to complete the sealing of the Birdsville - Windorah and Bedourie - Windorah road is secured.	3.5.1 Lobby the Queensland and Australian Governments to fund the pave and bitumen seal of the remaining 18km of Eyre Development Road.	2 x lobbying activities.	CEO DIS



3. Our Economy

3. Benefits from a growing population with full employment.			
Outcome	Action	Measure (Target)	Role
Roads are safer to travel on, particularly during major events.	3.5.2 Lobby the Queensland and Australian Governments to fund the construction of sealed overtaking opportunities on the Birdsville Developmental Road at least every 25km and Diamantina Developmental Road every 50km.	2 x lobbying activities.	CEO
Roads are more flood resilient (closing later, opening earlier) and enabling freight and travellers to move more readily.	3.5.3 Lobby the Queensland and Australian Governments for funds to improving flooding immunity to the Diamantina Developmental Road at Farrars Creek channels and Eyre Developmental Road at Diamantina River channels.	2 x lobbying activities undertaken.	CEO



4. Our Organisation

1. Is a sustainable and effective organisation.			
Outcome	Action	Measure (Target)	Role
A quality, effective motivated workforce.	4.1.1 Enterprise bargaining agreement (EBA) negotiations are completed.	EBA implemented by Q4.	CEO
	4.1.2 Implement 10/4 rosters for road crews.	10/4 rosters by Q1.	DIS
	4.1.3 Finalise and monitor progress on the Positive Performance Framework: CEO and Director KPIs, Business Unit Plans and Personal Improvement Plans (PIPs).	> 90% staff have an agreed PIP by Q1.	DCS
		Client survey conducted by Q3.	DCS
	4.1.4 Develop and implement an intranet for staff communications and access to corporate information.	Intranet implemented by Q4.	DCS
Best Practice Corporate Governance	4.1.5 Deliver and implement 3-year WH&S Plan.	WH&S Plan implemented by Q2.	DCS
	4.1.6 Develop and implement Compliance Assurance Matrix.	Matrix implemented by Q2.	DCS
	4.1.7 Support the separation of roles between Council and Management.	4 x Councillor development opportunities.	CEO



4. Our Organisation

1. Is a sustainable and effective organisation (cont.)			
Outcome	Action	Measure (Target)	Role
Effective knowledge management systems and policies in place.	4.1.8 Develop digitised (paperless) records policy.	Adopt digitised policy and commence practices. Commenced by Q2. Complete by Q4.	DCS
	4.1.9 Electronic documents system upgrade and training.		
	4.1.10 Review Strategic and Operational Risk Registers.		
Long term financial sustainability.	4.1.11 Implement electronic payroll and planning system to accurately capture plant and payroll data.	System implemented by Q2.	DCS
	4.1.12 Complete Financial Turnaround Strategy to ensure the stability of Council's finances into the future.	100% of strategy actions complete by Q2.	
	4.1.13 Develop and maintain Council's Long Term Financial Model.	Assumptions workshopped with Council by Q3.	
2. Is engaged with its residents.			
Effective community engagement.	4.2.1 Develop and improve communication tools including website, community notice board, rates newsletter and annual report etc.	Community survey, annual review and update of comms tools effectiveness by Q4.	DCS
	4.2.2 Hold at least 2 Council meetings in Birdsville.	2 meetings by Q4.	



4. Our Organisation

3. Is a leader in the region which supports regional cooperation, resource sharing and partnerships.			
Outcome	Action	Measure (Target)	Role
Council participates in projects which advance regional cooperation and resource sharing.	4.3.1 Cooperate with neighbouring Shires in mutually beneficial resource sharing activities.	Number of resources shared (5 per year).	CEO
	4.3.2 Participate in regional purchasing arrangements where appropriate.	Engage min. 3 regional arrangements by Q4.	
4. Is recognised as the sole road construction provider in the Shire.			
Council maintains its sole invitee status for all Department of Transport and Main Roads (DTMR) work within the Shire.	4.4.1 Lobby Queensland Government to ensure main road works are offered to Council in priority.	2 lobbying activities undertaken by Q4.	CEO
			DIS
Council owns and operates a quality Plant fleet.	4.4.2 Carry out Plant procurement uplift program to ensure Plant assets are replaced in line with policy.	% compliance with plant replacement program.	DIS
Maintain a profitable plant operation.	4.4.3 Review and maintain plant hire rates and performance.	Rates implemented (Q3).	DIS
			DCS



5. Our Infrastructure

1. Is constructed and maintained in a sustainable manner which meets community needs.

Outcome	Action	Measure (Target)	Role
A well-maintained Shire road network which meets the needs of the road users.	5.1.1 Carry out works in line with works program.	95% of planned works completed by Q4.	DIS
Airports and services that meet tourism and community growth needs.	5.1.2 Investigate opportunities to develop underwing camping at Birdsville Airport.	More underwing camping opportunities identified by Q3.	DCM DIS
Well-maintained community assets with additional facilities as appropriate for the communities.	5.1.3 Review Asset Management Plans.	Plans reviewed and an action plan developed by Q3.	CEO DIS
	5.1.4 Review Council service levels for town services.	Review complete by Q3.	DIS
	5.1.7 Establish plans for a footpath network in Birdsville, including pedestrian access to the racecourse.	Concept plans and costings prepared for pedestrian access to racecourse by Q4.	DIS
	5.1.6 Establish reporting on all Council Projects.	Quarterly Reports to Council.	DCS

2. Guarantees quality potable urban water supply and wastewater treatment.

Ensure potable water sources are maintained for Bedourie and Birdsville.	5.2.1 Complete Birdsville Cooling Ponds Project.	Cooling Ponds Project complete by Q2.	DIS
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Diamantina Shire Council

Estimated Statement of Operating Income for the year ended 30th June 2025

	Budget 2024-2025	Estimated 2024- 2025
Income Categories		
Rates	1,647,698	1,537,590
Operating Grants, Subsidies and Contribu	16,153,721	13,505,235
Sales Revenue	5,367,420	5,725,826
Fees & Charges Income	1,653,500	1,469,422
Interest Earnings	611,500	382,224
Other Revenue Received	426,840	270,222
TOTAL Income Categories	25,860,679	22,890,520
Expenditure Categories		
Employee Costs	7,624,597	7,141,006
Materials & Contracts	12,690,756	18,484,080
Utilities	347,200	426,456
Depreciation On Non-Current Assets	6,426,600	6,784,612
Finance Costs	278,600	110,055
Insurance Expenses	426,300	565,163
Other Expenditure	115,100	90,671
TOTAL Expenditure Categories	27,909,153	33,602,043
Operating Deficit	-2,048,474	-10,711,524
Profit On Asset Disposal Summary	0	166,538
Non-Operating Grants, Subsidies and Cont	4,738,700	1,885,221
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	2,690,226	-8,659,765



Diamantina Shire Council
Estimated Statement of Financial Position
as at 30th June 2025

	Budget 2024-2025	Estimated 2024- 2025
Current Assets		
Cash at Bank	200,000	118,896
Investments	14,796,613	7,599,157
Rates Receivable	100,000	44,638
Sundry Debtors	230,700	868,833
Provision for Doubtful Debts	0	-12,320
Accrued Revenue	0	4,473,351
Inventories Stores	1,436,000	1,088,810
Land Held For Resale - Current	0	661,500
GST Receivable	0	209,734
Total Current Assets	16,763,313	15,052,599
Current Liabilities		
Trade and Other Payables	990,500	3,178,914
Payroll Clearing	0	733,520
Provisions	763,700	629,344
Liability Accruals	0	1,920,403
Loan Liability (Current)	231,900	133,487
Total Current Liabilities	1,986,100	6,595,668
Net Current Assets	14,777,213	8,456,931
Non-Current Assets		
Property Plant and Equipment	182,042,941	175,717,457
WIP Assets	0	5,725,156
Total Non-Current Assets	182,042,941	181,442,613
Total Assets	196,820,154	189,899,544
Non-Current Liabilities		
Provision For Long Servic	218,800	75,409
Loan Liability (Non Curre	5,249,100	5,243,841
Total Non-Current Liabilities	5,467,900	5,319,250
Net Assets	191,352,254	184,580,294
Equity		
Accumulated Surplus	89,019,195	82,168,168
Current Year Operating Result	0	-8,659,765
Reserves No 7	0	0
Asset Revaluation Reserve	102,333,059	111,071,891
Total Equity	191,352,254	184,580,294



**Estimated Statement of Cash Flows
as at 30 June 2025**

	Budget 2024-2025	Estimated 2024-2025
Cash flows from operating activities :		
Receipts from customers	8,029,833	13,399,186
Payments to suppliers and employees	-16,675,000	-29,071,291
	-8,645,167	-15,672,105
Rental	657,000	771,529
Interest received	810,500	382,224
Non capital grants and contributions	14,717,247	12,929,235
Borrowing costs	-300,100	-80,614
Net cash inflow/(out flow) from operating activities	15,884,647	14,002,374
Cash flows from investing activities:		
Payments for property, plant and equipment	-14,665,699	-5,507,627
Proceeds from sale of property, plant and equipment	699,000	166,538
Capital grants, subsidies, contributions and donations	4,885,700	1,885,221
Net cash inflow/(outflow) from investing activities	-9,080,999	-3,455,868
Cash flows from financing activities:		
Proceeds from borrowings	3,000,000	3,000,000
Repayment of borrowings	-222,200	-160,503
Net cash inflow/(out flow) from financing activities	2,777,800	2,839,497
Net increase/(decrease) in cash and cash equivalents held	936,281	-2,286,102
Cash and cash equivalents at beginning of financial year	14,060,332	10,004,155
Cash and Cash equivalents at end of financial year	14,996,613	7,718,053



Estimated Statement of Changes in Equity
as at 30 June 2025

	Budget 2024-2025			Estimated 2024-2025		
	Asset Revals	Accumulated Surplus	Total	Asset Revals	Accumulated Surplus	Total
Opening Balance Jul 2024	111,071,891	82,016,000	193,087,891	111,071,891	82,168,168	193,240,059
Movement for the Period	0	2,690,000	2,690,000	0		0
Transfer of Result from Operations					-8,659,765	-8,659,765
Transfers						
Closing Balance Current Period	111,071,891	84,706,000	195,777,891	111,071,891	73,508,403	184,580,294



Diamantina Shire Council

Statement of Comprehensive Income

	Jun-26B	Jun-27F	Jun-28F
Income			
Revenue			
Operating revenue			
Net rates, levies and charges	1,332	1,375	1,419
Fees and charges	358	370	382
Rental income	774	799	825
Interest received	711	733	784
Sales revenue	6,505	6,716	6,935
Profit from investments	-	-	-
Other income	252	260	269
Grants, subsidies, contributions and donations	12,573	14,335	14,606
Total operating revenue	22,504	24,588	25,220
Capital revenue	-	-	-
Grants, subsidies, contributions and donations	5,190	3,407	1,838
Total income	27,695	27,995	27,057
Expenses	-	-	-
Operating expenses	-	-	-
Employee benefits	7,328	7,612	7,908
Materials and services	12,881	12,420	12,855
Finance costs	297	296	296
Depreciation and amortisation	5,855	5,870	5,818
Other expenses	-	-	-
Total operating expenses	26,361	26,199	26,877
Net result	1,333	1,796	181
Other comprehensive income			
Items that will not be reclassified to net result			
Increase (decrease) in asset revaluation surplus	-	-	-
Miscellaneous comprehensive income	-	-	-
Total other comprehensive income for the year	-	-	-
Total comprehensive income for the year	1,333	1,796	181
Operating result			
Operating revenue	22,504	24,588	25,220
Operating expenses	26,361	26,199	26,877
Operating result	(3,857)	(1,611)	(1,657)



Diamantina Shire Council

Statement of Financial Position

	Jun-26B	Jun-27F	Jun-28F
Assets			
Current assets			
Cash and cash equivalents	7,636	8,424	9,579
Trade and other receivables	836	915	935
Inventories	1,089	1,089	1,089
Contract Assets	1,000	1,000	1,000
Other current assets	210	210	210
Non-current assets held for sale	662	662	662
Total current assets	11,432	12,299	13,473
Non-current assets			
Property, plant & equipment	183,545	184,383	183,456
Total non-current assets	183,545	184,384	183,456
Total assets	194,978	196,683	196,929
Liabilities			
Current liabilities			
Trade and other payables	1,354	1,328	1,372
Contract Liabilities	1,920	1,920	1,920
Borrowings	300	306	313
Total current liabilities	3,575	3,555	3,606
Non-current liabilities			
Borrowings	4,783	4,477	4,164
Provisions	705	705	705
Other non-current liabilities	-	-	-
	-	-	-
Total non-current liabilities	5,488	5,182	4,869
Total liabilities	9,063	8,737	8,474
	-	-	-
Net community assets	185,915	187,946	188,455
Community equity			
Asset revaluation surplus	111,073	111,308	111,636
Retained surplus	74,842	76,638	76,819
Total community equity	185,915	187,946	188,455



Diamantina Shire Council Statement of Cash Flows

	Jun-26B	Jun-27F	Jun-28F
Cash flows from operating activities			
Net cash inflow from operating activities	(495)	4,153	4,185
Cash flows from investing activities			
Payments for property, plant and equipment	(7,957)	(6,473)	(4,562)
Payments for intangible assets	-	-	-
Net movement in loans and advances	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-
Grants, subsidies, contributions and donations	8,663	3,407	1,838
Other cash flows from investing activities	-	-	-
	-	-	-
Net cash inflow from investing activities	707	(3,065)	(2,724)
Cash flows from financing activities			
Net cash inflow from financing activities	(293)	(300)	(306)
Total cash flows			
Net increase in cash and cash equivalent held	(82)	788	1,154
Opening cash and cash equivalents	7,718	7,636	8,424
Closing cash and cash equivalents	7,636	8,424	9,579



Diamantina Shire Council

Statement of Changes in Equity

Jun-26B

Jun-27F

Jun-28F

Asset revaluation surplus

Opening balance	111,072	111,073	111,308
Net result	na	na	na
Increase in asset revaluation surplus	1	236	328
Internal payments made	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na
Closing balance	111,073	111,308	111,636

Retained surplus

Opening balance	73,509	74,842	76,638
Net result	1,333	1,796	181
Increase in asset revaluation surplus	na	na	na
Internal payments made	-	-	-
Adjustment for Initial Recognition of Accounting Standards	-	na	na
Closing balance	74,842	76,638	76,819

Total

Opening balance	184,580	185,915	187,946
Net result	1,333	1,796	181
Increase in asset revaluation surplus	1	236	328
Internal payments made	-	-	-
Adjustment for Initial Recognition of Accounting Standards	-	na	na
Closing balance	185,915	187,946	188,455



Diamantina Shire Council

10 Year Statement of Comprehensive Income

	Jun-26B	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
Income										
Revenue										
Operating revenue										
Net rates, levies and charges	1,332	1,375	1,419	1,466	1,513	1,566	1,621	1,678	1,736	1,797
Fees and charges	358	370	382	394	407	421	436	451	467	483
Rental income	774	799	825	852	880	910	942	975	1,009	1,045
Interest received	711	733	784	843	899	952	971	992	1,048	1,096
Sales revenue	6,505	6,716	6,935	7,160	7,393	7,652	7,919	8,197	8,483	8,780
Profit from investments	-	-	-	-	-	-	-	-	-	-
Other income	252	260	269	277	286	296	307	318	329	340
Grants, subsidies, contributions and donations	12,573	14,335	14,606	14,885	15,174	15,495	15,828	17,172	17,528	17,896
Total operating revenue	22,504	24,588	25,220	25,877	26,552	27,293	28,024	29,782	30,600	31,438
Capital revenue	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	5,190	3,407	1,838	1,792	1,921	1,891	2,530	2,507	2,489	2,475
Total income	27,695	27,995	27,057	27,670	28,473	29,184	30,553	32,290	33,090	33,913
Expenses	-	-	-	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-	-	-	-
Employee benefits	7,328	7,612	7,908	8,215	8,534	8,866	9,211	9,569	9,941	10,329
Materials and services	12,881	12,420	12,855	13,337	13,870	14,425	15,002	15,602	16,226	16,875
Finance costs	297	296	296	296	297	298	300	301	302	304
Depreciation and amortisation	5,855	5,870	5,818	5,742	5,700	5,688	5,702	5,766	5,850	5,953
Other expenses	-	-	-	-	-	-	-	-	-	-
Total operating expenses	26,361	26,199	26,877	27,590	28,402	29,278	30,214	31,237	32,320	33,460
Net result	1,333	1,796	181	79	72	(93)	340	1,052	770	454
Other comprehensive income										
Items that will not be reclassified to net result										
Increase (decrease) in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Miscellaneous comprehensive income	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	1,333	1,796	181	79	72	(93)	340	1,052	770	454
Operating result										
Operating revenue	22,504	24,588	25,220	25,877	26,552	27,293	28,024	29,782	30,600	31,438
Operating expenses	26,361	26,199	26,877	27,590	28,402	29,278	30,214	31,237	32,320	33,460
Operating result	(3,857)	(1,611)	(1,657)	(1,713)	(1,849)	(1,984)	(2,190)	(1,455)	(1,720)	(2,022)



Diamantina Shire Council

10 Year Statement of Financial Position

	Jun-26B	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
Assets										
Current assets										
Cash and cash equivalents	7,636	8,424	9,579	10,711	11,701	12,611	11,806	12,832	13,723	14,372
Trade and other receivables	836	915	935	960	984	1,010	2,217	2,366	2,429	2,494
Inventories	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089
Contract Assets	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other current assets	210	210	210	210	210	210	210	210	210	210
Non-current assets held for sale	662	662	662	662	662	662	662	662	662	662
Total current assets	11,432	12,299	13,473	14,631	15,645	16,581	16,984	18,158	19,112	19,826
Non-current assets										
Property, plant & equipment	183,545	184,383	183,456	182,501	181,727	180,910	181,098	181,292	181,479	181,643
Total non-current assets	183,545	184,384	183,456	182,502	181,728	180,910	181,098	181,293	181,479	181,644
Total assets	194,978	196,683	196,929	197,133	197,373	197,492	198,081	199,451	200,591	201,469
Liabilities										
Current liabilities										
Trade and other payables	1,354	1,328	1,372	1,428	1,484	1,543	1,600	1,668	1,735	1,804
Contract Liabilities	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920
Borrowings	300	306	313	320	328	335	343	351	359	367
Total current liabilities	3,575	3,555	3,606	3,668	3,732	3,799	3,863	3,939	4,014	4,091
Non-current liabilities										
Borrowings	4,783	4,477	4,164	3,843	3,516	3,181	2,838	2,488	2,129	1,762
Provisions	705	705	705	705	705	705	705	705	705	705
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	5,488	5,182	4,869	4,548	4,221	3,886	3,543	3,192	2,834	2,467
Total liabilities	9,063	8,737	8,474	8,217	7,953	7,684	7,406	7,132	6,848	6,558
Net community assets	185,915	187,946	188,455	188,916	189,420	189,807	190,675	192,319	193,743	194,911
Community equity										
Asset revaluation surplus	111,073	111,308	111,636	112,018	112,450	112,931	113,459	114,051	114,705	115,420
Retained surplus	74,842	76,638	76,819	76,898	76,970	76,877	77,216	78,268	79,038	79,492
Total community equity	185,915	187,946	188,455	188,916	189,420	189,807	190,675	192,319	193,743	194,911



Diamantina Shire Council

10 Year Statement of Cash Flows

	Jun-26B	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
Cash flows from operating activities										
Net cash inflow from operating activities	(495)	4,153	4,185	4,060	3,884	3,737	2,361	4,230	4,134	3,935
Cash flows from investing activities										
Payments for property, plant and equipment	(7,957)	(6,473)	(4,562)	(4,406)	(4,495)	(4,390)	(5,361)	(5,369)	(5,382)	(5,402)
Payments for intangible assets	-	-	-	-	-	-	-	-	-	-
Net movement in loans and advances	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	8,663	3,407	1,838	1,792	1,921	1,891	2,530	2,507	2,489	2,475
Other cash flows from investing activities	-	-	-	-	-	-	-	-	-	-
Net cash inflow from investing activities	707	(3,065)	(2,724)	(2,614)	(2,574)	(2,499)	(2,832)	(2,861)	(2,893)	(2,927)
Cash flows from financing activities										
Net cash inflow from financing activities	(293)	(300)	(306)	(313)	(320)	(328)	(335)	(343)	(351)	(359)
Total cash flows										
Net increase in cash and cash equivalent held	(82)	788	1,154	1,132	990	910	(805)	1,026	891	649
Opening cash and cash equivalents	7,718	7,636	8,424	9,579	10,711	11,701	12,611	11,806	12,832	13,723
Closing cash and cash equivalents	7,636	8,424	9,579	10,711	11,701	12,611	11,806	12,832	13,723	14,372



Diamantina Shire Council

10 Year Statement of Changes in Equity

	Jun-26B	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
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Asset revaluation surplus

Opening balance	111,072	111,073	111,308	111,636	112,018	112,450	112,931	113,459	114,051	114,705
Net result	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus	1	236	328	382	431	481	528	592	654	715
Internal payments made	na	na	na	na	na	na	na	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na	na	na	na	na	na	na	na
Closing balance	111,073	111,308	111,636	112,018	112,450	112,931	113,459	114,051	114,705	115,420

Retained surplus

Opening balance	73,509	74,842	76,638	76,819	76,898	76,970	76,877	77,216	78,268	79,038
Net result	1,333	1,796	181	79	72	(93)	340	1,052	770	454
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na
Internal payments made	-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards	-	na	na	na	na	na	na	na	na	na
Closing balance	74,842	76,638	76,819	76,898	76,970	76,877	77,216	78,268	79,038	79,492

Total

Opening balance	184,580	185,915	187,946	188,455	188,916	189,420	189,807	190,675	192,319	193,743
Net result	1,333	1,796	181	79	72	(93)	340	1,052	770	454
Increase in asset revaluation surplus	1	236	328	382	431	481	528	592	654	715
Internal payments made	-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards	-	na	na	na	na	na	na	na	na	na
Closing balance	185,915	187,946	188,455	188,916	189,420	189,807	190,675	192,319	193,743	194,911



Key financial sustainability metrics	Target	Budget	Budget	Forecast								
		Jun-25E	Jun-26B	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
Operating surplus ratio	0% to 10%	-54.9%	-17.1%	-6.6%	-6.6%	-6.6%	-7.0%	-7.3%	-7.8%	-4.9%	-5.6%	-6.4%
Cash expense cover ratio	> 3 months	2.9	4.5	5.0	5.5	5.9	6.2	6.4	5.8	6.1	6.2	6.3
Asset sustainability ratio	> 90%	-	-	-	-	-	-	-	-	-	-	-
		0%	121%	74%	76%	74%	77%	75%	79%	78%	77%	76%
Average useful life of depreciable assets		25.5	30.9	31.0	31.1	31.3	31.4	31.3	31.3	31.0	30.6	30.1
Net financial liabilities ratio	<= 60%	-14.9%	-10.5%	-14.5%	-19.8%	-24.8%	-29.0%	-32.6%	-34.2%	-37.0%	-40.1%	-42.2%
Council controlled revenue ratio	> 60%	10.4%	7.5%	7.1%	7.1%	7.2%	7.2%	7.3%	7.3%	7.1%	7.2%	7.3%
Total debt service cover ratio	> 2 times	(18.1)	8.4	10.6	10.4	10.0	9.6	9.2	8.7	10.6	10.2	9.7
Capital expenditure ratio		na	1.4	1.1	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9



Sub Programme	Sum of Budget 2024.2025	Sum of Budget 2025.2026
Airport	-935,800	-644,350
Operating Income	232,000	209,000
Fees & Charges Income	12,000	53,000
Other Revenue Received	220,000	156,000
Operating Expenses	-1,167,800	-853,350
Depreciation On Non-Current Assets	-381,300	-400,000
Employee Costs	-324,100	-140,350
Materials & Contracts	-433,600	-301,000
Utilities	-28,800	-12,000
Animal Control	-8,500	-14,000
Operating Expenses	-8,500	-14,000
Employee Costs	-4,000	0
Materials & Contracts	-4,000	-14,000
Utilities	-500	0
Asset Management	0	3,000
Operating Income	0	3,000
Other Revenue Received	0	3,000
Caravan Parks & Lodge Accommdations	-935,150	-168,000
Operating Income	115,000	152,000
Fees & Charges Income	115,000	152,000
Operating Expenses	-1,050,150	-320,000
Depreciation On Non-Current Assets	-285,700	-286,000
Employee Costs	-473,850	0
Finance Costs	-49,000	-14,000
Materials & Contracts	-177,200	-20,000
Utilities	-64,400	0
Cash Management	-42,700	-24,000
Operating Expenses	-42,700	-24,000
Finance Costs	-21,200	-9,000
Materials & Contracts	-300	-1,000
Other Expenditure	-21,200	-14,000
Cemetery	0	-6,000
Operating Expenses	0	-6,000
Depreciation On Non-Current Assets	0	-6,000
Communication Services	0	-32,000
Operating Expenses	0	-32,000
Finance Costs	0	-32,000
Community & Sporting Facilities	-126,100	-191,710
Operating Income	14,000	13,000
Fees & Charges Income	14,000	13,000
Operating Expenses	-140,100	-204,710
Depreciation On Non-Current Assets	-23,100	-24,000
Employee Costs	-41,300	-93,210
Materials & Contracts	-64,500	-61,500



Sub Programme	Sum of Budget 2024.2025	Sum of Budget 2025.2026
Utilities	-11,200	-26,000
Community Centres & Halls	-287,600	-378,350
Operating Income	2,000	1,000
Fees & Charges Income	2,000	1,000
Operating Expenses	-289,600	-379,350
Depreciation On Non-Current Assets	-139,400	-149,000
Employee Costs	-36,800	-140,350
Insurance Expenses	-1,500	0
Materials & Contracts	-95,300	-50,000
Utilities	-16,600	-40,000
Community Donations	-107,000	-79,000
Operating Expenses	-107,000	-79,000
Depreciation On Non-Current Assets	0	-6,000
Employee Costs	-33,000	0
Materials & Contracts	-74,000	-73,000
Community Events	-483,600	-347,000
Operating Expenses	-483,600	-347,000
Employee Costs	-74,800	0
Materials & Contracts	-408,800	-347,000
Community Housing	-902,400	-1,063,081
Operating Income	112,700	75,000
Fees & Charges Income	112,700	75,000
Operating Expenses	-1,015,100	-1,138,081
Depreciation On Non-Current Assets	-665,000	-700,000
Employee Costs	-37,100	-191,081
Materials & Contracts	-313,000	-247,000
Community'S Admin & Support	-204,700	-257,915
Operating Income	18,000	18,000
Other Revenue Received	18,000	18,000
Operating Expenses	-222,700	-275,915
Depreciation On Non-Current Assets	-3,700	-3,000
Employee Costs	-219,000	-271,915
Materials & Contracts	0	-1,000
Corporate	-650,800	-1,104,587
Operating Income	6,400	5,000
Fees & Charges Income	500	1,000
Other Revenue Received	5,900	4,000
Operating Expenses	-657,200	-1,109,587
Depreciation On Non-Current Assets	-3,400	-3,000
Employee Costs	-33,800	-626,587
Materials & Contracts	-531,000	-399,000
Utilities	-89,000	-81,000
Council Controlled Land	-17,700	-35,000



Sub Programme	Sum of Budget 2024.2025	Sum of Budget 2025.2026
Operating Expenses	-17,700	-35,000
Materials & Contracts	-2,400	-21,000
Utilities	-15,300	-14,000
Council Housing	-139,300	-37,210
Operating Income	515,000	699,000
Fees & Charges Income	515,000	699,000
Operating Expenses	-654,300	-736,210
Depreciation On Non-Current Assets	-26,500	-29,000
Employee Costs	-109,700	-93,210
Finance Costs	-89,800	-44,000
Materials & Contracts	-422,300	-458,000
Other Expenditure	0	-100,000
Utilities	-6,000	-12,000
Councillors	-490,850	-513,379
Operating Expenses	-490,850	-513,379
Employee Costs	-367,400	-378,379
Insurance Expenses	-1,000	0
Materials & Contracts	-95,850	-129,500
Other Expenditure	-20,000	-3,500
Utilities	-6,600	-2,000
Development Services	-20,100	-23,000
Operating Income	21,000	102,000
Fees & Charges Income	21,000	2,000
Operating Grants, Subsidies And Contributions	0	100,000
Operating Expenses	-41,100	-125,000
Employee Costs	-1,500	0
Materials & Contracts	-39,600	-125,000
Disaster Management	0	-7,000
Operating Expenses	0	-7,000
Depreciation On Non-Current Assets	0	-7,000
Economic Development	-48,000	-60,500
Operating Expenses	-48,000	-60,500
Employee Costs	-36,300	0
Materials & Contracts	-10,200	-60,000
Utilities	-1,500	-500
Emergency Service Facilities (Ses)	-13,700	4,000
Operating Income	16,500	17,000
Operating Grants, Subsidies And Contributions	16,500	17,000
Operating Expenses	-30,200	-13,000
Employee Costs	-12,200	0
Materials & Contracts	-17,500	-11,000
Utilities	-500	-2,000
Environmental Health	-6,800	-11,500
Operating Income	4,200	5,000



Sub Programme	Sum of Budget 2024.2025	Sum of Budget 2025.2026
Fees & Charges Income	4,200	5,000
Operating Expenses	-11,000	-16,500
Materials & Contracts	-11,000	-16,500
Facilities Maintenance	-240,500	-462,450
Operating Expenses	-240,500	-462,450
Employee Costs	-84,200	-269,450
Materials & Contracts	-156,300	-193,000
Financial Services	-247,800	-409,131
Operating Income	611,000	400,000
Interest Earnings	611,000	400,000
Operating Expenses	-858,800	-809,131
Employee Costs	-266,800	-557,131
Materials & Contracts	-592,000	-252,000
Fleet Management	-2,786,800	3,472,625
Operating Expenses	-2,786,800	3,472,625
Depreciation On Non-Current Assets	0	-1,003,000
Employee Costs	-337,400	-388,375
Insurance Expenses	-87,300	0
Materials & Contracts	-2,359,600	4,872,000
Utilities	-2,500	-8,000
Funded Program	7,587,353	6,953,850
Operating Income	7,587,353	6,953,850
Operating Grants, Subsidies And Contributions	7,587,353	6,953,850
Governance	-946,275	-1,155,595
Operating Expenses	-946,275	-1,155,595
Employee Costs	-521,000	-574,095
Materials & Contracts	-425,275	-581,500
Health Care Facilities	0	-131,000
Operating Expenses	0	-131,000
Depreciation On Non-Current Assets	0	-131,000
Human Resources	-316,300	-506,980
Operating Income	60,000	75,000
Operating Grants, Subsidies And Contributions	50,000	22,000
Other Revenue Received	10,000	53,000
Operating Expenses	-376,300	-581,980
Employee Costs	-108,800	-134,480
Insurance Expenses	0	-90,000
Materials & Contracts	-267,500	-356,500
Other Expenditure	0	-1,000
Information Technology	-597,650	-582,000
Operating Expenses	-597,650	-582,000
Materials & Contracts	-596,650	-582,000
Other Expenditure	-1,000	0



Sub Programme	Sum of Budget 2024.2025	Sum of Budget 2025.2026
Infrastructure And Related Services	-406,939	-838,964
Operating Expenses	-406,939	-838,964
Depreciation On Non-Current Assets	-1,700	-1,000
Employee Costs	-56,475	-534,964
Materials & Contracts	-347,264	-301,000
Utilities	-1,500	-2,000
Insurance	-336,000	-480,000
Operating Expenses	-336,000	-480,000
Insurance Expenses	-336,000	-480,000
Landfill	-139,800	-81,642
Operating Expenses	-139,800	-81,642
Employee Costs	-59,500	-18,642
Materials & Contracts	-80,300	-63,000
Libraries	-6,200	28,000
Operating Income	29,000	36,000
Operating Grants, Subsidies And Contributions	29,000	36,000
Operating Expenses	-35,200	-8,000
Employee Costs	-28,100	0
Materials & Contracts	-7,100	-8,000
Main Roads Flood Damage	343,000	0
Operating Income	343,000	0
Sales Revenue	343,000	0
Minor Works Performance Contracts (Mwpc)	0	-5,000
Operating Expenses	0	-5,000
Materials & Contracts	0	-5,000
Museums & Heritage	0	-42,500
Operating Expenses	0	-42,500
Depreciation On Non-Current Assets	0	-11,000
Materials & Contracts	0	-30,500
Utilities	0	-1,000
Parks & Gardens	-466,400	-427,210
Operating Expenses	-466,400	-427,210
Depreciation On Non-Current Assets	-203,400	-215,000
Employee Costs	-171,900	-93,210
Materials & Contracts	-89,600	-115,000
Utilities	-1,500	-4,000
Pest And Stock Route Management	-33,800	-16,000
Operating Expenses	-33,800	-16,000
Materials & Contracts	-33,800	-16,000
Private Works	17,500	-4,982
Operating Income	100,000	11,000
Fees & Charges Income	100,000	11,000



Sub Programme	Sum of Budget 2024.2025	Sum of Budget 2025.2026
Operating Expenses	-82,500	-15,982
Employee Costs	-49,500	-13,982
Materials & Contracts	-33,000	-2,000
Public Conveniences	-37,600	-103,210
Operating Expenses	-37,600	-103,210
Employee Costs	-28,100	-93,210
Materials & Contracts	-8,500	-9,000
Utilities	-1,000	-1,000
Radf	-2,500	-2,000
Operating Income	19,000	25,000
Operating Grants, Subsidies And Contributions	19,000	25,000
Operating Expenses	-21,500	-27,000
Materials & Contracts	-21,500	-27,000
Rates Management	1,310,418	1,070,687
Operating Income	1,325,718	1,198,000
Interest Earnings	500	1,000
Rates	1,325,218	1,197,000
Operating Expenses	-15,300	-127,313
Employee Costs	0	-112,313
Materials & Contracts	-15,300	-15,000
Regional Coordination	-110,000	-141,000
Operating Expenses	-110,000	-141,000
Materials & Contracts	-110,000	-141,000
Rmpc	0	630,306
Operating Income	4,894,420	6,300,000
Sales Revenue	4,894,420	6,300,000
Operating Expenses	-4,894,420	-5,669,695
Employee Costs	-1,480,472	-818,695
Materials & Contracts	-3,413,948	-4,851,000
Road Maintenance	-2,954,000	-1,889,290
Operating Income	-60,000	778,710
Operating Grants, Subsidies And Contributions	-60,000	778,710
Operating Expenses	-2,894,000	-2,668,000
Depreciation On Non-Current Assets	-2,400,000	-2,000,000
Employee Costs	-99,000	-250,000
Materials & Contracts	-395,000	-418,000
Sewerage Schemes	-257,310	-148,463
Operating Income	69,990	73,500
Rates	69,990	73,500
Operating Expenses	-327,300	-221,963
Depreciation On Non-Current Assets	-75,400	-81,000
Employee Costs	-8,200	-27,963



Sub Programme	Sum of Budget 2024.2025	Sum of Budget 2025.2026
Materials & Contracts	-237,700	-107,000
Utilities	-6,000	-6,000
Shire Roads Flood Damage (Srfd)	-2,120,000	-9,435
Operating Income	5,803,669	4,500,000
Operating Grants, Subsidies And Contributions	5,803,669	4,500,000
Operating Expenses	-7,923,669	-4,509,435
Employee Costs	-1,749,900	-259,435
Materials & Contracts	-6,173,769	-4,250,000
Showgrounds/Racecourse	-335,700	-415,210
Operating Expenses	-335,700	-415,210
Depreciation On Non-Current Assets	-122,000	-138,000
Employee Costs	-61,100	-93,210
Materials & Contracts	-110,500	-155,000
Utilities	-42,100	-29,000
Stores & Purchasing	-211,660	-401,227
Operating Income	13,640	18,000
Other Revenue Received	13,640	18,000
Operating Expenses	-225,300	-419,227
Depreciation On Non-Current Assets	0	-8,000
Employee Costs	-130,600	-317,727
Materials & Contracts	-94,200	-93,500
Utilities	-500	0
Stormwater	0	-38,482
Operating Expenses	0	-38,482
Depreciation On Non-Current Assets	0	-500
Employee Costs	0	-13,982
Materials & Contracts	0	-24,000
Swimming Pools	-182,600	-227,210
Operating Expenses	-182,600	-227,210
Depreciation On Non-Current Assets	-45,700	-48,000
Employee Costs	-64,400	-93,210
Materials & Contracts	-62,500	-86,000
Utilities	-10,000	0
Taxation	-48,300	-50,000
Operating Expenses	-48,300	-50,000
Other Expenditure	-48,300	-50,000
Television & Radio Transmission Stations	-40,600	-43,000
Operating Expenses	-40,600	-43,000
Materials & Contracts	-40,600	-21,000
Utilities	0	-22,000
Tourism	61,000	-616,420
Operating Income	73,500	119,000
Fees & Charges Income	73,500	119,000



Sub Programme	Sum of Budget 2024.2025	Sum of Budget 2025.2026
Operating Expenses	-12,500	-735,420
Employee Costs	-2,800	-604,420
Materials & Contracts	-9,700	-127,000
Utilities	0	-4,000
Town Common	-43,100	-150,605
Operating Expenses	-43,100	-150,605
Employee Costs	-18,600	-46,605
Materials & Contracts	-24,500	-104,000
Town Depot	-432,600	-563,760
Operating Expenses	-432,600	-563,760
Depreciation On Non-Current Assets	-147,900	-156,000
Employee Costs	-122,400	-181,760
Materials & Contracts	-160,500	-205,000
Utilities	-1,800	-21,000
Town Streets	-577,100	-532,850
Operating Expenses	-577,100	-532,850
Depreciation On Non-Current Assets	-176,500	-187,500
Employee Costs	-226,100	-155,350
Materials & Contracts	-174,500	-190,000
Visitor Information	-778,100	-748,420
Operating Income	141,500	206,000
Fees & Charges Income	11,500	1,000
Sales Revenue	130,000	205,000
Operating Expenses	-919,600	-954,420
Depreciation On Non-Current Assets	-96,300	-97,000
Employee Costs	-540,400	-558,420
Materials & Contracts	-253,600	-259,000
Utilities	-29,300	-40,000
Waste Disposal	-8,000	-8,000
Operating Expenses	-8,000	-8,000
Materials & Contracts	-8,000	-8,000
Waste Management	55,510	57,960
Operating Income	55,510	57,960
Rates	55,510	57,960
Water Schemes	-333,120	-116,560
Operating Income	196,980	210,045
Rates	196,980	210,045
Operating Expenses	-530,100	-326,605
Depreciation On Non-Current Assets	-156,300	-164,000
Employee Costs	-29,800	-46,605
Materials & Contracts	-334,500	-111,000
Utilities	-9,500	-5,000
Workplace Health & Safety	-254,100	-255,803
Operating Expenses	-254,100	-255,803



Sub Programme	Sum of Budget 2024.2025	Sum of Budget 2025.2026
Employee Costs	-196,100	-212,803
Materials & Contracts	-58,000	-43,000
Youth Development	-130,200	109,000
Operating Income	177,000	140,000
Operating Grants, Subsidies And Contributions	177,000	140,000
Operating Expenses	-307,200	-31,000
Employee Costs	-284,200	0
Insurance Expenses	-500	0
Materials & Contracts	-22,000	-31,000
Utilities	-500	0



Diamantina Shire Council

Policy Document



REVENUE STATEMENT 2025/2026

CONTROL	
<i>Policy Number</i>	83
<i>Policy Type</i>	Council
<i>Authorised by</i>	Council
<i>Head of Power</i>	<i>Local Government Act 2009, Section 104 (5) (a)</i> <i>Local Government Regulation 2012, Section 172</i>
<i>Responsible Officer</i>	Finance Manager
<i>Adopted / Approved</i>	CNL/25/153
<i>Last Reviewed</i>	17 June 2025: Minute No. 2025.06.17
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<i>Version</i>	13



Table of Contents

INTRODUCTION	4
PURPOSE	4
POLICY OBJECTIVES	4
COMMENCEMENT OF POLICY	4
POLICY	4
CONTEXT	4
POLICY STATEMENT	4
STANDARDS	4
KEY PRINCIPLES	4
Council's Revenue	4
PERIOD	5
RATING	5
Differential General Rates	5
OBJECTION TO CATEGORISATION	11
LIMITING OF RATES INCREASE	12
SEPARATE CHARGE	12
UTILITY CHARGES	12
Water Utility Charge	12
Sewerage Utility Charge	15
Waste Collection Utility Charge	16
DISCOUNT	17
PAYMENTS IN ADVANCE	17
INTEREST	17
LEVY AND PAYMENT	17
INTERIM RATE NOTICES	18
PRIOR YEAR ADJUSTMENTS	18
RECOVERY OF RATES AND CHARGES	18
SEPARATE CHARGES	18
Emergency Management Levy	18
REBATES AND CONCESSIONS	19
Not for Profit / Community Organisations	19
Pensioners	19
Financial Hardship	19
FEES AND CHARGES	20
COST RECOVERY FEES	20
BUSINESS ACTIVITY FEES	20
SERVICE STANDARDS	20
REFERENCE AND SUPPORTING INFORMATION	20
DEFINITIONS	20
RELATED POLICIES, LEGISLATION AND DOCUMENTS	21
APPENDIX A – Not for Profit/Community Organisations Concessions	22



LAND USE CODES	22
BEDOURIE MAP 1	27
BETOOTA MAP 2	28
BIRDSVILLE MAP 3	29
VERSION CONTROL	30



INTRODUCTION

PURPOSE

The purpose of a Revenue Statement is to outline and explain the revenue measures adopted in the budget and to meet the requirements of the *Local Government Regulation 2012*.

This Revenue Statement is adopted as part of the Diamantina Shire Council's (council) budget and applies to the financial year ending 30 June 2026.

POLICY OBJECTIVES

To ensure compliance with the *Local Government Act 2009* and *Local Government Regulation 2012* and promote quality financial management.

COMMENCEMENT OF POLICY

This Policy will commence on the 1st of July 2025. This Policy replaces the Revenue Statement 2024/2025.

POLICY

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.

POLICY STATEMENT

The Diamantina Shire Council is categorised as a Very Remote Council and is located in the far southwest 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.

STANDARDS

KEY PRINCIPLES

Council's Revenue

The Council's revenue budget comprises mainly of rates and charges levied 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
- Set in accordance with Council's adopted Revenue Policy



PERIOD

This statement applies from July 1, 2025 to June 30, 2026.

RATING***Differential General Rates***

Section 94 of the Local Government Act 2009 requires Council to levy general rates on all rateable land within Council's local government area.

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 to best raise this revenue, Council considered numerous factors, including:

- 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 2025/2026 financial year.
- The demand that some land uses place on the services which Council is required to provide.

Having regard to these factors, Council has determined to undertake differential general rating for the 2025/2026 financial year. Pursuant to section 81, subsections (1) and (3) of the *Local Government Regulation 2012* categories into which rateable land is categorised, the description of those categories and, pursuant to section 81, subsections (4) and (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
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
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	Description	Identification
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	Description	Identification
4.1 Rural	<p>≤\$10M <200,000 Ha</p> <p>Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is less than 200,000Ha in area and is \$10,000,000 or less in valuation.</p>	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.2 Rural	<p>≤\$10M & ≥200,000 Ha</p> <p>Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is 200,000Ha or more in area and is \$10,000,000 or less in valuation.</p>	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.3 Rural	<p>>\$10M <200,000 Ha</p> <p>Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is less than 200,000Ha and is greater than \$10,000,000 in valuation.</p>	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.4 Rural	<p>>\$10M & ≥200,000 to 500,000 Ha</p> <p>Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is between 200,000Ha and 500,000Ha (inclusive) in area and is greater than \$10,000,000 in valuation.</p>	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.5 Rural	<p>>\$10M & ≥500,000 to 900,000 Ha</p> <p>Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is between 500,000Ha and 900,000Ha (inclusive) in area and is greater than</p>	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94



DIAMANTINA SHIRE COUNCIL: REVENUE STATEMENT 2025/2026

Category	Description	Identification
	\$10,000,000 in valuation.	
4.6 Rural	>\$10M & ≥900,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is more than 900,000Ha in area and is greater than \$10,000,000 in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
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 of material.	Land having the land use code of 40A, 40B
5.2 Mining Medium	Those lands within the Shire used, or capable of being used for extractive or mining purposes with annual extraction of between 1,000 and 10,000 tonnes of material.	Land having the land use code of 40A, 40B
Category	Description	Identification
5.3 Mining Large	Those lands within the Shire used, or capable of being used for extractive or mining purposes with annual extraction of more than 10,000 tonnes of material.	Land having the land use code of 40A,40B
5.4 Mining Other	All mining leases which are not otherwise categorised of greater than 50 hectares	Land having the land use code of 40A,40B
6 Telecommu nications	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
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
7.2 Commercial	Those lands within Bedourie used or capable of being used for commercial	Land identified as area A on Bedourie Map 1 and



Category	Description	Identification
Bedourie Operating	purposes and/or which in full or part provides goods and/or services to visitors/travellers.	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
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	Description	Identification
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.
9 Intensive Accommodation	<p>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.</p> <p>Land within this category is commonly known as “workers accommodation”, “single person’s quarters”, “work camps”, “accommodation village” or “barracks”.</p>	Land having a land use code of 44
10 Petroleum Lease	All Petroleum Leases issued within the Council area.	Land having a land use code of 40C
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 Category 10	Land having a land use code of 40C



DIAMANTINA SHIRE COUNCIL: REVENUE STATEMENT 2025/2026

Category	Description	Identification
	petroleum leases.	
12 Geothermal Lease	All geothermal leases issued within the Council area.	Land having a land use code of 40D
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 Category 12 geothermal leases.	Land having a land use code of 40D
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



DIAMANTINA SHIRE COUNCIL: REVENUE STATEMENT 2025/2026

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:

Differential General Rate Category		2025/2026 Minimum general rate per year	2025/2026 % Rate in \$UCV per year
1	Bedourie	\$712	4.7620
2	Betoota	\$519	4.7620
3	Birdsville	\$712	4.7620
4.1	≤\$10M <200,000 Ha	\$2,819	0.2485
4.2	≤\$10M & ≥200,000 Ha	\$2,819	0.2775
4.3	>\$10M <200,000 Ha	\$2,819	0.3405
4.4	>\$10M & ≥200,000 to 500,000 Ha	\$2,819	0.2195
4.5	>\$10M & ≥500,000 to 900,000 Ha	\$2,819	0.3405
4.6	>\$10M & ≥900,000 Ha	\$2,819	0.2802
5.1	Mining Small	\$1,737	40.85870
5.2	Mining Medium	\$16,964	52.18540
5.3	Mining Large	\$88,597	61.45200
5.4	Mining Other	\$88,597	61.45200
6	Telecommunications	\$872	7.1202
7.1	Commercial Birdsville Operating	\$785	15.5773



Differential General Rate Category 2025/2026		2025/2026 Minimum general rate per year	2025/2026 % Rate in \$UCV per year
7.2	Commercial Bedourie Operating	\$785	7.8038
7.3	Commercial Birdsville Non-Operating	\$801	6.0757
8	Industrial	\$858	2.5417
9	Intensive Accommodation	\$37,499	48.5046
10	Petroleum Lease	\$20,469	53.04040
11	Petroleum Other	\$10,251	53.04040
12	Geothermal Lease	\$20,468	53.04040
13	Geothermal Other	\$5,482	53.04040
14	Power Station	\$9,347	65.1202

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 2025/2026 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:

Column 1 Category	Column 2 Percentage Increase (i.e. “the cap”)
4.1 – Rural ≤\$10M <200,000 Ha	20%
4.2 – Rural ≤\$10M & ≥200,000 Ha	20%
4.3 – Rural >\$10M <200,000 Ha	20%
4.4 – Rural >\$10M & ≥200,000 to 500,000 Ha	20%
4.5 – Rural >\$10M & ≥500,000 to 900,000 Ha	20%
4.6 – Rural >\$10M & ≥900,000 Ha	20%

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 revenue from this charge will be used exclusively to fund identified environmental and waste management initiatives, including but not limited to waste facility operations, landfill site rehabilitation, environmental monitoring programs, public education on waste minimisation, and compliance activities related to waste disposal.

Separate Charge	Amount
Environmental Levy per rateable assessment	\$128.00

UTILITY CHARGES

Water Utility Charge

Water charges are determined, collected and used for the purpose of defraying the cost of planning 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.



DIAMANTINA SHIRE COUNCIL: REVENUE STATEMENT 2025/2026

- a) Pursuant to section 99 of the *Local Government Regulation 2012*, water utility charges be made and levied by the Council upon all lands within the water area for the supply of water services by the Council.
- b) The basis and principles of the water charges be based on the charging methodology for specific land uses outlined in Tables A and B and applies to all lands within the water area. For Table B, each unit is equivalent to a water entitlement of 200KI.
- c) Water charges for the Land Uses as described in Table A below will be charged as an annual fixed rate lump sum for access and consumption.
- d) Water charges for the Land Uses as described in Table B will be based on a water charge based on an amount per unit per annum (the value of a unit is as per Table 3 below). Where land is used for more than one use e.g. shop and dwelling, office and dwelling, caravan park and motel (or the like), the annual charge shall be levied in respect of each separate use.
- e) For the purposes of Table A, "Vacant Unconnected Land" is vacant land where town water is available and to which the Council is prepared to supply water but is not connected to the water service.
- f) Where a service is provided for part of a year, a pro-rata charge shall be levied.
- g) Water connections are not metered.
- h) The following be adopted as the basis for making and levying the access charge.

Table A

Description of land	2025/2026 Fixed Rate Water Charge
Vacant Unconnected Land	\$525
Vacant Connected Land	\$583
Detached Dwelling	\$583
Attached Dwelling Unit -each	\$466

Table B

Description of land	Bedourie water supply (water units)	Birdsville water Supply (water units)
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



DIAMANTINA SHIRE COUNCIL: REVENUE STATEMENT 2025/2026

Description of land	Bedourie water supply (water units)	Birdsville water Supply (water units)
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.	Each use on the land is aggregated to determine the total water units to be charged to the land. 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)	

Table C

Water Charge	Amount
Per Unit	\$57.50



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, as follows:

Sewerage charges apply to all properties that are connected or may be connected to Council's sewerage system. Common Effluent Disposal (CED) is a sewage collection system that consists of septic tanks on each property. Each tank may be connected to the reticulation sewerage system, which conveys the sewage to either a centralised wastewater treatment plant or to a lagoon sewage treatment facility.

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. The charge is set to recover these costs.

Pursuant to Section 99 of the *Local Government Regulation 2012* sewerage charges as set out hereunder in Schedule 1 below, be made and levied in accordance with the several bases set out hereunder for the supply of a common effluent drainage system (CED) by the Council.

Schedule 1		
CED Scheme	Charge applies to:	% of CED sewerage connected charge¹
Connected Sewerage Charge ¹	Each single residential dwelling. Each unit in a multi-unit dwelling. Each WC pedestal or urinal in non-residential premises. The first WC pedestal or urinal in an assessment with a land use of Hotel, Motel, Caravan Park and other approved Council commercial lodgings.	100% of Connected Sewerage Charge
2+ Pedestals Sewerage Charge	The second 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 Connected Sewerage Charge
Un-connected Sewerage Charge	Vacant land that is able to be connected to Council's CED sewerage system.	95% of Connected Sewerage Charge



Connected Sewerage Charge ¹	\$
Connected Sewerage Charge	\$200.00

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, as follows:

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:
 - a) The waste collection charges will apply to all improved rateable and non-rateable properties which are either contained wholly or partly within in Bedourie (Map 1 area A) or Birdsville (Map 3 area A), as per schedule 2.
 - b) 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.
 - c) 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.
 - d) Arrangements can be made to collect additional mobile garbage bins on the normal bin collection day on a temporary basis upon payment of the relevant charge.
 - e) Arrangements can be made to collect bin/s on days other than the normal bin collection day on a cost recovery basis.

Schedule 2	
Waste Collection Charges	Charge applies to:
Collection Charge - Residential	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	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.



Schedule 2	
	Council's Environmental Health Officer will determine minimum bin numbers for any premise that is regulated by government legislation.

Waste Management Charge	Amount
Per 240 litre bin	\$128.00

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 sixty (60) days of the date of issue of the rate notice provided that:

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

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 8.25% 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.

LEVY AND PAYMENT

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 annually covering the period 1 July 2025 to 30 June 2026.



In accordance with Section 118 of the *Local Government Regulation 2012* payment must be made not later than 60 days after the date of issue of the rate notice.

Issue Date	Proposed Due Date
Thursday, 19 th August 2025	Tuesday 21 st October 2025

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:

- 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 ADJUSTMENTS

Notification from Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development (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.

RECOVERY OF 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 Diamantina Shire Council's Debt Recovery Policy.

For further information refer to the following policies on Council's website
www.diamantina.qld.gov.au

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 and 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 Queensland Fire Service. It provides for the prevention of, and responses to, fires and other emergency incidents.

REBATES AND CONCESSIONS

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.

A summary of these concessions is set out in the table Appendix A – Resolution

Pensioners

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

The Queensland Government's Pensioner Rate Subsidy Scheme provides a subsidy equal to 20 per cent (up to a maximum amount of \$200 each year) of the gross rates and charges levied by Council. To receive the subsidy, they must hold one of the following concession cards:

- Queensland Pensioner Concession Card issued by Centrelink or Department of Veterans' Affairs.
- Department of Veterans' Affairs Health Card for all conditions Gold Card.
- You must also be:
 - the owner or life tenant* of the property, which is your principal place of residence and located in Queensland.
 - legally responsible for the payment of local council rates and charges levied on that property.

**A life tenancy can only be created by a valid will and is effective only after the death of the property owner, or by a Supreme or Family Court order.*

The property must be located in Queensland and the subsidy is allowable on only one property at any one time. A new application must be lodged if you change your address, or if you sell your principal place of residence and buy another property which then becomes your principal place of residence.

Pensioners registered with Council and verified with Centrelink or Department of Veterans' Affairs will continue to receive the rebate each year without the need to re-apply, providing circumstances have not changed.

The Pensioner must make submission on the appropriate application form, for the initial application.

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.

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 FEES

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 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 usually 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.

SERVICE STANDARDS

The Revenue Statement will be developed and presented to Council each financial year, prior to the adoption of the next financial year's budget.

REFERENCE AND SUPPORTING INFORMATION

DEFINITIONS

To assist in interpretation, the following definitions shall apply:



WORD / TERM	DEFINITION
"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.
Council	Means Diamantina Shire Council.
Land Use Code (LUC)	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.
Mining	<p>Land that was used, is used, or intended to be used:</p> <ul style="list-style-type: none"> 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.

RELATED POLICIES, LEGISLATION AND DOCUMENTS

LINKS TO SUPPORTING DOCUMENTATION
Land Valuation Act 2010
Local Government Act 2009
Local Government Regulation 2012



APPENDIX A – Not for Profit/Community Organisations Concessions

Assessment No	Organisation	Property Description
A538	Birdsville Dunes Golf Club	198 Big Red Road Birdsville Qld 4482 L17 SP226890 Trustee Lease No 721987240 Lease A on SP332293
A509	Desert Rivers Development Board Incorporated	70 Diamantina Developmental Road Bedourie Part L1 SP226891 Trustee Lease 717083198 Lease A Surrender No 721930525 26/08/2022

LAND USE CODES

Primary land use codes 2025/2026		
LUC 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



Primary land use codes 2025/2026		
LUC No	Description	Explanation
		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.
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 people's 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.



Primary land use codes 2025/2026		
LUC No	Description	Explanation
33	Outdoor Storage Area/Contractors 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 upholstery 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. Land within this category is commonly known as “workers accommodation”, “single person’s



Primary land use codes 2025/2026		
LUC No	Description	Explanation
		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, Racecourse, 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

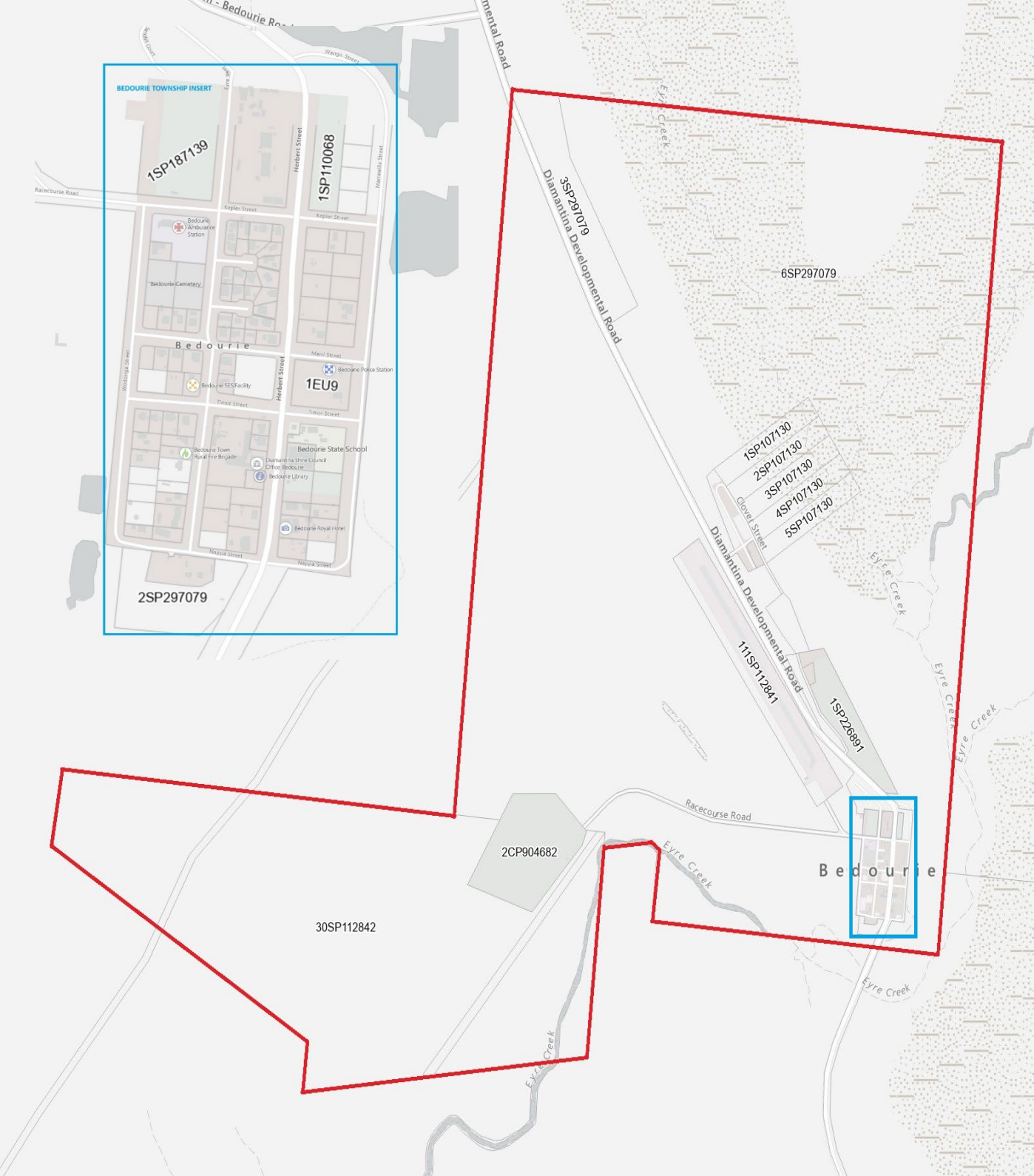


Primary land use codes 2025/2026		
LUC No	Description	Explanation
		area.
72B	Section 49 Valuation Vacant Other Land	Vacant land subdivided under Sections 49 and 50 of the Land Valuation Act 2010 in a rural area.
83	Small Crops & Fodder – Non-Irrigation	
89	Animal Special	
90	Power Station	Production of electricity
91	Transformer	Transformer, substation, tv/radio transmission towers, telecommunication towers
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



BEDOURIE MAP 1

Attachment 2 – Bedourie MAP 1



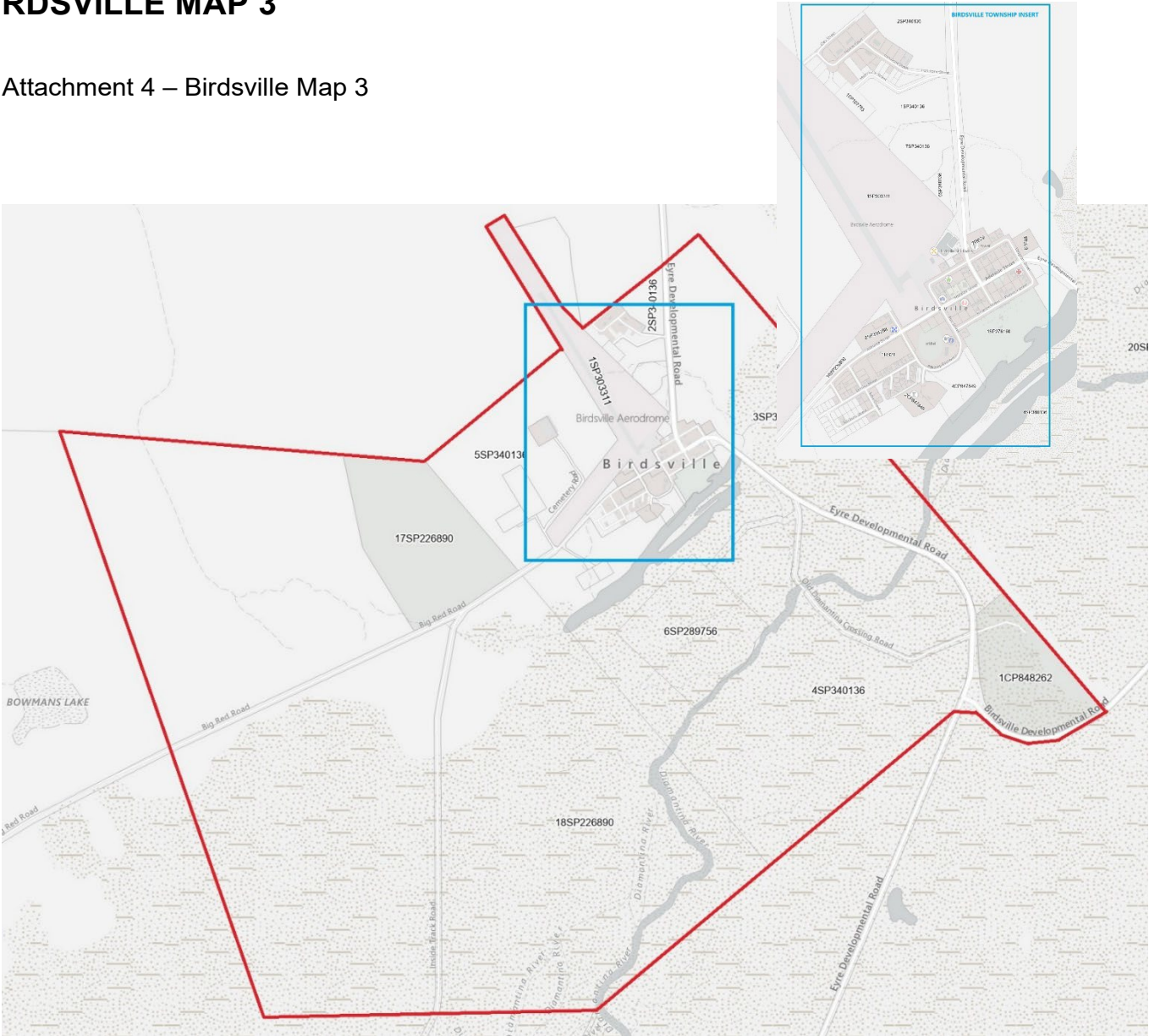
BETOOTA MAP 2

Attachment 3 – Betoota Map



BIRDSVILLE MAP 3

Attachment 4 – Birdsville Map 3



VERSION CONTROL

PREVIOUS VERSIONS	ADOPTED/APPROVED DATE
Revenue Statement 2016-2017	July 18, 2016; Minute No.2016.07.18-SM-01
Revenue Statement 2017-2018	June 26, 2017; Minute No.2017.06.26-SM-01
Revenue Statement 2018-2019	July 16, 2018; Minute No.2018.07.16-SM-10
Revenue Statement 2019-2020	July 15, 2019; Minute No.2019.07.15-SM-10
Revenue Statement 2020-2021	July 20, 2020; Minute No.2020.07.20-SM-13
Revenue Statement 2021-2022	July 26, 2021; Minute No.2021.07.26-SM-12
Revenue Statement 2022-2023	July 29, 2022; Minute No.2022.07.29-SM-15
Revenue Statement 2023-2024	July 20, 2023; Minute No.2023.07.20-SM-02
Revenue Statement 2024-2025	July 31, 2024; Minute No.2024.07.31-SM-04
Revenue Statement 2025-2026	June 17, 2025; Minute No.2025.06.17-CNL/25/153



Diamantina Shire Council

Percentage of Change in Rates Levied

For the year ended 30 June 2026

Reference LGR S169 (6) and (7)

Revenue	Actual 2023/2024	Actual 2024/2025	Budget 2025/26	Actual 2023/2024 v Budget 2025/2026 \$	Actual 2023/2024 v Budget 2025/2026 %	Actual 2024/2026 v Budget 2025/2026 \$	Actual 2024/2025 v Budget 2025/2026 %
General Rates	\$1,426,300	\$1,432,590	\$1,197,000	-\$229,300	-16.08%	-\$235,590	-16.45%
Water	\$183,850	\$190,930	\$210,050	\$26,200	14.25%	\$19,120	10.01%
Sewerage	\$63,560	\$65,830	\$73,500	\$9,940	15.64%	\$7,670	11.65%
Waste Management	\$37,460	\$55,650	\$57,960	\$20,500	54.73%	\$2,310	4.15%
Water Consumption							
Total	\$1,711,170	\$1,745,000	\$1,538,510	-\$172,660	-10.09%	-\$206,490	-11.83%





Revenue Policy

Policy Number	2
Policy Category	Council
Date Adopted	14 April 2025
Resolution Number	CNL/25/073
Approval Authority	Council
Effective Date	14 April 2025
Policy Version Number	12
Policy Owner	Corporate Services
Contact Officer	Director of Corporate Services

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.

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 methods; and
- if Council intends to grant concessions for rates and charges—the purpose for the concessions; and
- the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

POLICY OBJECTIVES

The objective of this policy is to ensure compliance with the Local Government Act 2009 and Local Government Regulation 2012 and promote quality financial management.

COMMENCEMENT OF POLICY

This Policy will commence on the date of adoption. This Policy replaces the Revenue Policy 2024-2025.



HUMAN RIGHTS COMMITMENT

Council has considered the human rights protected under the *Human Rights Act 2019* (Qld) (the Act) when adopting and/or amending this policy. When applying this policy, Council will act and make decision in a way that is compatible with human rights and give proper consideration to a human right relevant to the decision in accordance with the Act.

POLICY

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.

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.

STANDARDS AND PROCEDURES

KEY PRINCIPLES

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 2022 – 2027 Corporate Plan includes the following objective:
 - a sustainable and effective organisation.
- This will be achieved by maintenance of Council's existing revenue sources through the following strategies:
 - Fund depreciation in line with Council's revenue policy and provide for asset replacement in line with asset management plans.
 - Ensure that grant and subsidy income is maximised
 - Maximise internal/external revenue sources
 - Continue to apply the Code of Competitive Conduct to nominated Council business activities and



- Maintain up to date and compliant financial management and reporting systems.

SPECIFIC AND STANDARD

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.

Making of Rates and Charges

- In levying rates and charges 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 and charges 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.

Recovery of Overdue 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)*.

Granting Concessions for Rates and Charges and the purpose for the Concessions

- 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.
- The purpose for these concessions include:
 - 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*.

Cost Recovery Methods

In considering Council's powers to set cost-recovery fees Council will be guided by the principle of user pays, subject to the overriding requirement in section 97 of the Local Government Act 2009 that the amount of a cost-recovery fee cannot be more than the cost to Council of providing the service or taking the action to which the fee applies.

Developer Contributions

Mechanisms for the planning and funding of infrastructure for new development are contained within the Planning Act 2016.

Pursuant to that legislative regime, 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.



SERVICE STANDARDS

The Revenue Policy will be developed and presented to Council each financial year, prior to the adoption of the next financial year's budget.

DEFINITIONS

To assist in interpretation, the following definitions shall apply:

Term	Definition
CEO	Chief Executive Officer
Council	Means Diamantina Shire Council

SUPPORTING DOCUMENTATION

Legislation	<ul style="list-style-type: none"> Local Government Act 2009 Local Government Regulation 2012
Supporting Documents	<ul style="list-style-type: none"> Corporate Plan 2022 - 2027

VERSION CONTROL

Version	Adopted	Comment	eDRMS #
Revenue Policy 2015-16	18 May 2015	Minute No. 2015.05.18-OM-03	
Revenue Policy 2016-17	27 June 2016	Minute No. 2016.06.27-OM-5	
Revenue Policy 2017-18	15 May 2017	Minute No. 2017.05.15-OM-12	
Revenue Policy 2018-19	21 May 2018	Minute No. 2018.05.21-OM-11	
Revenue Policy 2019-20	24 June 2019	Minute No. 2019.06.24-OM-5	
Revenue Policy 2020-21	22 June 2020	Minute No. 2020.06.22-OM-3	
Revenue Policy 2021-22	19 July 2021	Minute No 2021.07.19-OM-9	
Revenue Policy 2022-23	29 July 2022	Minute No. 2022.07.29-SM-2	
Revenue Policy 2023-24	20 July 2023	Minute No. 2037.07.20-SM-0	
Revenue Policy 2024-25	31 July 2024	Minute No. 2024.07.31-SM-03	
Revenue Policy 2024-25	14 April 2025	Resolution: CNL/25/073	324642





Investment Policy 2025-2026

Policy Number	4
Policy Category	Statutory
Date Adopted	17 June 2025
Resolution Number	CNL/25/144
Approval Authority	Council
Review Date	June 2026
Policy Version Number	11
Policy Owner	Corporate Services
Contact Officer	Director of Corporate Services

PURPOSE

Council is required by section 191 of the Local Government Regulation 2012 to prepare and adopt an investment policy, which must outline: -

- Council's investment objectives and overall risk philosophy; and
- Procedures for achieving the goals related to investment stated in the policy.

The purpose of this policy is to provide a framework for making decisions concerning appropriate investment of Council Funds.

POLICY OBJECTIVES

Council has been allocated a "category 1 investment power" pursuant to the *Statutory Bodies Financial Arrangements Act 1982* ("SBFA").

Council has a number of duties and responsibilities when investing funds, pursuant to this category 1 investment power. These are outlined in Sections 47 and 48 of the SBFA.

The SBFA requires a statutory body to use its best efforts to invest its funds:

- At the most advantageous interest rate available to it at the time of the investment for an investment of the proposed type; and
- In a way it considers is most appropriate in all the circumstances.

Further, the SBFA requires that a statutory body must keep records that show it has invested in the way most appropriate in all the circumstances.

This policy also identifies how Council ensures legislative compliance whilst pursuing its investment objectives, and achieving best practice in the investment of Council funds to maximise revenue.



COMMENCEMENT OF POLICY

This Policy will commence on adoption. It replaces the Investment Policy 2023-24.

HUMAN RIGHTS COMMITMENT

Council has considered the human rights protected under the *Human Rights Act 2019* (Qld) (the Act) when adopting and/or amending this policy. When applying this policy, Council will act and make decision in a way that is compatible with human rights and give proper consideration to a human right relevant to the decision in accordance with the Act.

POLICY STATEMENT

CONTEXT

The context of this Policy aims to ensure a clear and concise approach is undertaken in respect to investments of Council funds.

POLICY STATEMENT

It is Council's intention that all Council funds not immediately required for financial commitments be invested and that the investment institutions used maximise Council earnings when taking into account institutional, market and liquidity risks.

STANDARDS

KEY PRINCIPLES

- All Council funds not required for financial commitments are to be invested.
- Investment institutions used should maximise Council earnings when taking into account institutional, market and liquidity risks.
- To maintain financial stability and sustainability of Council funds.

SPECIFIC AND STANDARD

Placement of Investment Funds

Section 44 (1) of the SBFA authorises that investments comprise of the following:

- a) Deposits with a financial institution;
- b) Investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- c) Other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- d) Investment arrangements, managed or offered by QIC or QTC, prescribed under a regulation for this paragraph;



- e) An investment arrangement with a rating prescribed under a regulation for this paragraph; and
- f) Other investment arrangements prescribed under a regulation for this paragraph.

Section 44 (2) of the SBFA states that the investment must be:

- a) At call; or
- b) For a fixed time of not more than one (1) year.

Quotation on Investment

Not less than two (2) quotations shall be obtained from authorised institutions whenever a new investment is proposed.

The best quote on the day will be successful after allowing for administrative and banking costs, as well as having regard to risk factors. This to be chosen by the Chief Executive Officer or his nominated delegate.

An exemption applies to the requirement to obtain quotes where funds are invested with QTC. Investments held with QTC cash fund will be benchmarked against other investments or quoted investment rates half yearly to ensure Council is receiving the most advantageous rate given the risk/return trade-off.

When investing funds Council staff should aim to minimise the risk to the financial instruments. As such, the authorised investments must be from one of the following:

1. Interest bearing deposits with a licensed bank;
2. Deposits with Queensland Treasury Corporation (QTC); or
3. Deposits with a credit union or building society specifically approved by Council.

Term to Maturity

Council's investment portfolio should be realisable, without penalty, in a reasonable time frame.

The term to maturity of Council investments should not exceed one (1) year

Internal Controls

Council is, at all times, to have in place appropriate controls to prevent the fraudulent use of public monies. The following controls detail the minimum that is required:

1. A person is to be identified as the responsible officer for the investment function;
2. All investments are to be authorised by the Chief Executive Officer or nominated delegate;
3. Confirmation advices from the Financial Institution are to be attached to the Investment Authorisation Form as evidence that the investment is in the name of Diamantina Shire Council; and
4. A person, other than the Responsible Officer, is to perform the bank reconciliation at the end of each month (alternatively, the reconciliation needs *to be reviewed by another officer*).



Record Keeping

Section 48 of the SBFA states that:

"A security, safe custody acknowledgment or other document evidencing title accepted, guaranteed or issued for an investment arrangement must be held by the statutory body or in another way approved by the Treasurer".

Council will maintain records in accordance with SBFA provisions.

The procedure for the investment of Council funds is to be documented and followed at all times.

Legislative Requirements

Council will at all times comply with legislation applicable to the investment function within Local Governments.

Council will utilise its Category 1 Investment Powers (Section 44 SBFA) to earn interest revenue on its operating funds to supplement Council's other sources of revenue.

SERVICE STANDARDS

The Investment Policy will be developed and presented to Council each financial year, prior to the adoption of the next financial year's budget.

DEFINITIONS

To assist in interpretation, the following definitions shall apply:

Term	Definition
Council	Means Diamantina Shire Council
SBFA	<i>Statutory Bodies Financial Arrangements Act 1982</i>

SUPPORTING DOCUMENTATION

Legislation	<ul style="list-style-type: none"> Local Government Act 2009 Local Government Regulation 2012 – S191
Supporting Documents	<ul style="list-style-type: none"> Corporate Plan 2022 - 2027

VERSION CONTROL

Version	Adopted	Comment	eDRMS #
2015-16	18 May 2015	Resolution: 2015.05.18 – OM-4	N/A
2016-17	27 June 2016	Resolution: 2016.06.27-OM-4	N/A
2017-18	May 15 2017	Resolution: 2017.05.15-OM-12	N/A



2018-19	June 25 2018	Resolution: 2018.06.25-OM-10	N/A
2019-20	June 24 2019	Resolution: 2019.06.24-OM-5	N/A
2020-21	June 22 2020	Resolution: 2020.06.22-OM-3	N/A
2021-22	July 19 2021	Resolution: 2021.07.19-OM-9	N/A
2022-23	July 29 2022	Resolution: 2022.07.29-SM-2	N/A
2023-24	July 20 2023	Resolution: 2023.07.20-SM-04	N/A
2024-25	31 July 2024	Resolution: 2024.07.31-SM-06	Doc ID:324755
2025-26	17 June 2025	Resolution:	Doc ID:324869





Debt Policy 2025-2026

Policy Number	3
Policy Category	Statutory
Date Adopted	17 June 2025
Resolution Number	CNL/25/143
Approval Authority	Council
Review Date	June 2026
Policy Version Number	4
Policy Owner	Corporate Services
Contact Officer	Director of Corporate Services

PURPOSE

The purpose of this Policy to provide guidelines for those who work for Diamantina Shire Council ("Council") in respect to its approved strategies for borrowing for the current and future Financial Years.

POLICY OBJECTIVES

The objective of this policy is to ensure compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012* and to articulate Council's current and future debt position.

COMMENCEMENT OF POLICY

This Policy will commence on adoption and it replaces all other specific Borrowing policies of Council (whether written or not).

HUMAN RIGHTS COMMITMENT

Council has considered the human rights protected under the *Human Rights Act 2019* (Qld) (the Act) when adopting and/or amending this policy. When applying this policy, Council will act and make decision in a way that is compatible with human rights and give proper consideration to a human right relevant to the decision in accordance with the Act.



POLICY STATEMENT

CONTEXT

Section 104(5) of the *Local Government Act 2009* outlines Council's requirement for a system of financial management including:

1. financial planning documents consisting of a five-year corporate plan, a long-term asset management plan for 10 years or more, a long term financial forecast covering a period of at least 10 years, an annual budget, and an annual operational plan; and
2. financial accountability documents; and
3. the following policies:
 - a) an investment policy;
 - b) a debt policy;
 - c) a revenue policy

Section 192 of the *Local Government Regulation 2012* outlines the requirements of a debt policy as follows:

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

POLICY STATEMENT

The context of this Policy aims to ensure a clear and concise approach is undertaken in respect to Council's approved strategy for long term borrowing.

In developing a long-term financial plan, borrowing is identified as an alternative source for funding major capital projects.

To achieve long term financial sustainability, Council will adopt the strategies outlined in Standards Section.

STANDARDS

KEY PRINCIPLES

Council's approved strategies are detailed below:

- Council will in general, seek to minimise its dependence on borrowings in order to minimise future revenue committed to debt servicing and redemption charges.
- Council will only borrow funds for the purpose of acquiring assets, improving facilities, services or infrastructure and/or substantially extending their useful life.
- Council may borrow to meet strategic needs or to take advantage of opportunities for development providing there is a demonstrably good return in economic and/or social terms.



- Borrowing's in programs/areas such as water, sewerage, cleansing are to be repaid from revenue generated in those areas and the full costs are to be taken to account in these areas.
- Where borrowings are to be repaid by special rates, the revenue and repayments will be matched as far, as is practical. Borrowings will be repaid early should revenue exceed scheduled repayments.
- Borrowings will only be made in accordance with the adopted budget.
- Borrowings will only be from the Queensland Treasury Corporation (QTC) or, if from another organisation, with the approval of QTC and Department of Local Government and Planning.
- Borrowings will normally be for a maximum of twenty years. Shorter borrowing periods and earlier repayments will be taken where possible and appropriate. If a longer term is appropriate, and this may be the case for some infrastructure assets such as water and sewerage, the term will not exceed the life of the asset or twenty years, whichever is the shorter period.

CONSIDERATIONS

Borrowings

Based on Council's most recent review of its capital funding requirements, the following borrowings are identified as being required for the 2025/2026 financial year and the next nine financial years.

Financial Year	Debt Details	Loan Term
2025/2026	No New Borrowings	
2026/2027	No New Borrowings	
2027/2028	No New Borrowings	
2028/2029	No New Borrowings	
2029/2030	No New Borrowings	
2030/2031	No New Borrowings	
2031/2032	No New Borrowings	
2032/2033	No New Borrowings	
2033/2034	No New Borrowings	
2034/2035	No New Borrowings	



Loan Position

The following table sets out the status of Council's loan liability over the coming 2025-2026 financial year.

Loan Project	Principal Outstanding 01/07/2025(\$)	Repayment Per Annum (\$)	Loan Expiry Date
Optic Fibre / BV Caravan Park Loan 81160 – Diamantina SC – 2015/16	\$1,521,278.01	\$130,271.10	June 15, 2036
Diamantina Shire 2022 Housing 505605	\$948,910.17	\$87,922.12	June 15, 2042
Birdsville Water Facility	\$3,000,000.00	150,000.00	June 30, 2045
TOTAL	\$5,470,188.18	\$368,193.22	

SERVICE STANDARDS

The Debt Policy will be developed and presented to Council each financial year, prior to the adoption of the next financial year's budget.

DEFINITIONS

To assist in interpretation, the following definitions shall apply:

Term	Definition
Council	Means Diamantina Shire Council

SUPPORTING DOCUMENTATION

Legislation	<ul style="list-style-type: none"> Local Government Act 2009 Local Government Regulation 2012
Supporting Documents	<ul style="list-style-type: none"> Corporate Plan 2022 - 2027

VERSION CONTROL

Version	Adopted	Comment	eDRMS #
2022-23	29 July 2022	2022.07.29-SM-2	N/A
2023-24	30 July 2023	2023.07.20-SM-03	N/A



2024-25	20 July 2024	2024.07.31-SM-05	Doc ID:324642
2025-26	17 June 2025		Doc ID:324870





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