

# Diamantina Shire Council 2015/2016 Budget





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## 1. BUDGET SUMMARY

### 1.1. Basis of Budget preparation & assumptions

The 2015/16 is one of consolidation which concentrates on Council ability to retain its core staff whilst continuing to develop economic opportunities for the shire.

To do this, general rates and charges will rise slightly to keep up with CPI. Rural General rates still have a 10% cap apply so that the impact of the revaluation from last year is smoothed. A special rate has been introduced for commercial premises which are operating in Birdsville and Bedourie to recoup a small amount of the cost Council spends on tourism operations and promotion.

This will not be enough to counteract the negative effects of the freeze in Financial Assistance Grants. Council's reliance on externally funded roadwork, whether this is from DTMR, Roads to Recovery, NDRRA, TIDS or other sources, has not diminished. This year sees an increase in Roads to Recovery funding and the Drought Communities Program both from the Federal Government. Both will allow additional works to be undertaken which will add economic value to the Shire.

The largest non-road projects this year are:

- A \$2.15M contribution towards the installation of Optic Fibre to Bedourie and Birdsville. This project will proceed only if significant funds are sourced from the Federal Government through the Stronger Regions Program or other sources. Council will fund \$1.65M from loans and the remaining \$600,000 from cash reserves.
- \$1.75M allocated to freehold the Birdsville Caravan Park and upgrade the western half of the park through an additional transformer and switchboard allowing additional powered sites to be constructed. Cabins, camp kitchen, laundry and amenities will also be constructed.
- Work will be undertaken to construct new storage sheds in Bedourie, new fuel storage and dispensing equipment, extensions to the workshop and shade for vehicles and equipment in Bedourie and Birdsville Depots.

The Income Statement shows a surplus in 2015/16 & 2017/18 as Flood Damage expenditure is capitalised and the associated revenue is shown as a capital grant. The Operating Surplus Ratio is -27% meaning operating expenditure is more than operating revenue by 27%. Of this, \$1.625M is due to the optic fibre expense contribution. Without it, the ratio would be -13%. This would further be reduced with the capitalisation of actual employee and plant expenses and the one off large inventory write off that is included in the employee expenses and materials and services lines of the Income Statement.

### Outlook

The 2016/17 year is expected to provide sufficient funding to keeping core staff engaged with the balance of flood damage to complete, R2R projects, normal RMPC and \$2M in funding for Bedourie-Birdsville. It is expected to obtain work on Bedourie-Boulia Rd at the Marion Downs missing link in conjunction.

## 2. POLICIES

### 2.1. Revenue Policy 2015/16

**Policy No: 1**

#### **Revenue Policy**

##### **CONTROL:**

Policy Type:	Financial
Authorised by:	Council
Head of Power:	<ul style="list-style-type: none"> <li>Local Government Act 2009; and</li> <li>Local Government Regulation 2012.</li> </ul>
Responsible Officer:	Corporate and Community Manager
Adopted / Approved:	May 20 2015; Minute No. 2015.05.18-OM-3
Last Reviewed:	14 <sup>th</sup> May 2015
Review:	April 2016 Note: This Policy may be included with Budget documents and as such, must be reviewed annually prior to the adoption of the Budget, however may be amended at any time.

#### **1. INTRODUCTION**

##### **1.1 PURPOSE:**

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

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

##### **1.2 POLICY OBJECTIVES:**

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

##### **1.3 COMMENCEMENT OF POLICY:**

This Policy will commence on adoption. It replaces the Revenue 2014-2015 policy.

##### **1.4 SCOPE:**

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

- levying rates and charges; and
- granting concessions for rates and charges; and
- recovering overdue rates and charges; and
- cost-recovery fees.

and

- if the local government intends to grant concessions for rates and charges—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.

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## 2. POLICY

### 2.1 CONTEXT:

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

### 2.2 POLICY STATEMENT:

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

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

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## 3. STANDARDS AND PROCEDURES

### 3.1 KEY PRINCIPLES

#### 3.1.1 Planning Framework

- The Local Government Act 2009 sets a general planning framework within which Council must operate. There are a number of elements to the planning framework including the preparation and adoption of a Corporate Plan, Operational Plan and an Annual Budget.
- Section 193 of the Local Government Regulation 2012 also requires each Local Government to adopt a Revenue Policy prior to the start of the financial year to which it relates.
- 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 2014 – 2019 Corporate Plan includes the following objective:  
*'Long term financial sustainability.'*
- This will be achieved by maintenance of Council's existing revenue sources through the following strategies:

*'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'*

### 3.2 SPECIFIC AND STANDARD

#### 3.2.1 Making of Rates and Charges

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

#### 3.2.2 Levying of Rates

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

### **3.2.3 Recovery of Rates and Charges**

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

### **3.2.4 Concessions for Rates and Charges**

- In considering the application of concessions, Council will be guided by the principles of:
  - The same treatment for ratepayers with similar circumstances;
  - Transparency by making clear the requirements necessary to receive concessions;
  - Flexibility to allow Council to respond to local economic and environmental issues; and
  - Fairness in considering the provision of community service concessions.
- Council may give consideration to granting a class concession in the event of all or part of Council experiencing a natural disaster, environmental disaster or similar event.
- Council may provide a concession to eligible pensioners for general rates to ease the burden of cost of living.
- Council will also consider a concession of whole or part of the general rate levied on organisations or entities that meet the criteria detailed in the Local Government Act 2009.

### **3.2.5 Cost Recovery Fees**

In considering Council's powers to set Cost Recovery fees Council will be guided by the principal of user pays.

### **3.2.6 Developer Contributions**

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

#### 4. REFERENCE AND SUPPORTING INFORMATION

##### 4.1 DEFINITIONS:

To assist in interpretation, the following definitions shall apply:

Word / Term	Definition
Council	means Diamantina Shire Council.

##### 4.2 RELATED POLICIES, LEGISLATION AND DOCUMENTS:

Links to supporting documentation
Local Government Regulation 2012 – Section 193

##### 4.3 VERSION CONTROL:

Previous Version Number	Adopted/Approved Date
Original 2014/2015	11 June 2014; Minute No. 2014.06.11-OM-11

## 2.2. Debt Policy 2015/16

Policy No: 3

### Debt Policy

#### CONTROL:

Policy Type:	Financial
Authorised by:	Council
Head of Power:	Section 104 of the Local Government Act 2009 Section 192 of the Local Government Regulation 2012
Responsible Officer:	Deputy Chief Executive Officer
Adopted / Approved:	July 31 2015; Minute No.2015.07.31-SM-02
Last Reviewed:	31 July 2015
Review:	April 2016 Note: This Policy is reviewed annually.

#### 1. INTRODUCTION

##### 1.1 PURPOSE:

The purpose of this Policy is 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.

##### 1.2 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.

##### 1.3 COMMENCEMENT OF POLICY:

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

##### 1.4 SCOPE:

Section 104(5) of the Local Government Act 2009 outlines Council's requirement to have a long-term financial plan and its contents:

s104 (5) A long-term financial plan is a document that—  
outlines the local government's goals, strategies and policies for managing the local government's finances, during the period covered by the plan, including the following policies—

- i. an investment policy;
- ii. a debt policy;
- iii. a procurement policy;
- iv. a revenue policy; and
- v. covers a period of at least 10 years after the commencement of the plan.

Local Government Regulation 2012

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

Debt policy

- (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 9 financial years; and
  - (b) the time over which the local government plans to repay existing and new borrowings.

## 2. POLICY

### 2.1 CONTEXT:

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.

### 2.2 POLICY STATEMENT:

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 Section 3.

## 3. STANDARDS AND PROCEDURES

### 3.1 KEY PRINCIPLES

3.1.1 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.
- Redemption and interest charges on borrowings, excluding those relating to water and sewerage will not exceed twenty percent of general rates revenue.
- Borrowings 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 ten 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.

### 3.2 CONSIDERATIONS

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

Financial Year	Debt Details	Loan Term
2015/2016	Fibre Optic Communications - \$1,625,000 Birdsville Caravan Park Upgrade - \$750,000	20 years 10 years
2016/2017	No New Borrowings	
2017/2018	Housing - \$750,000	5 years
2018/2019	No New Borrowings	

Debt Policy 2015 - 2016

Financial Year	Debt Details	Loan Term
2019/2020	No New Borrowings	
2020/2021	No New Borrowings	
2021/2022	No New Borrowings	
2022/2023	No New Borrowings	
2023/2024	No New Borrowings	
2024/2025	No New Borrowings	

**3.2.2 Loan Position**

3.2.2.1 The following table sets out the status of Council's loan liability over the coming 2015/2016 financial year.

Loan Project	General Ledger Code	Principal Outstanding 1/7/15 (\$)	Repayment Per Annum (\$)	Loan Expiry Date
Housing 2 A/C 3 Yr	2065	\$265,107	\$42,000	June 30, 2023
Housing (08/09)	2070	\$88,239	\$73,000	September 30, 2016
General (Birdsville Clinic)	2360	\$62,048	\$62,048	March 31, 2016
Bedourie Airport (08/09)	4265	\$87,621	\$72,000	September 30, 2016
Housing (11/12)	2075	\$234,464	\$86,145	June 20, 2018
Birdsville Airport	new	\$432,500	\$68,332	July 1, 2022
Fibre Optic Communications	new	\$1,625,000	\$116,806	July 1, 2035
Birdsville Caravan Park	new	\$750,000	\$87,948	September 30, 2025
<b>TOTAL</b>		<b>\$3,544,979</b>	<b>\$608,279</b>	

**4. REFERENCE AND SUPPORTING INFORMATION**

**4.1 DEFINITIONS:**

To assist in interpretation, the following definitions shall apply:

Word / Term	Definition
Council	means Diamantina Shire Council.

**4.2 RELATED POLICIES, LEGISLATION AND DOCUMENTS:**

Links to supporting documentation
Local Government Act 2009
Local Government Regulation 2012
Long term financial Plan

Debt Policy 2015 - 2016

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Annual Budget
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**4.3 VERSION CONTROL:**

Previous Version Number	Adopted/Approved Date
2014-2015	July 21 2014; Minute No.2014.07.21-SM-02

## 2.3. Investment Policy 2015/16

**Policy No: 4**

### Investment Policy 2015-2016

#### CONTROL:

Policy Type:	Financial
Authorised by:	Council
Head of Power:	<ul style="list-style-type: none"> <li>Local Government Act 2009;</li> <li>Local Government Regulation 2012; and</li> <li>Statutory Bodies Financial Arrangements Act 1982.</li> </ul>
Responsible Officer:	Corporate and Community Manager
Adopted / Approved:	May 20 2015; Minute No. 2015.05.18-OM-4
Last Reviewed:	14 <sup>th</sup> May 2015
Review:	<p>April 2016</p> <p>Note: This Policy is reviewed when any of the following occur:</p> <ol style="list-style-type: none"> <li>The related information is amended or replaced.</li> <li>Other circumstances as determined from time to time by the Chief Executive Officer.</li> </ol> <p>Notwithstanding the above, this Policy is to be reviewed at intervals of no more than two years.</p>

#### 1. INTRODUCTION

##### 1.1 PURPOSE:

Council has a number of duties and responsibilities when investing funds. These are outlined in Sections 47 and 48 of the Statutory Bodies Financial Arrangements Act 1982 (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.

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## **1.2 POLICY OBJECTIVES:**

The Policy objective is to ensure legislative compliance and best practice in the investment of Council funds to maximise revenue.

## **1.3 COMMENCEMENT OF POLICY:**

This Policy will commence on adoption. It replaces the Investment Policy 2014-2015.

## **1.4 SCOPE:**

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

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# **2. POLICY**

## **2.1 CONTEXT:**

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

## **2.2 POLICY STATEMENT:**

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

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# **3. STANDARDS AND PROCEDURES**

## **3.1 KEY PRINCIPLES**

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

## **3.2 SPECIFIC AND STANDARD**

### **3.2.1 Placement of Investment Funds**

- 3.2.1.1** Section 44 (1) of the Statutory Bodies Financial Arrangements Act 1982 authorises that investments comprise of the following;
  - 3.2.1.1.1** Deposits with a financial institution;
  - 3.2.1.1.2** Investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
  - 3.2.1.1.3** Other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;

**Investment Policy 2015 - 2016**

- 3.2.1.1.4 Investments with QIC Cash Trust, QIC Pooled Cash Fund, QTC Cash Fund, QTC 11am Fund or QTC Debt Offset Facility;
- 3.2.1.1.5 An investment arrangement with a rating prescribed under a regulation for this paragraph; and
- 3.2.1.1.6 Other investment arrangements prescribed under a regulation for this paragraph.
- 3.2.1.2 Section 44 (2) of the Statutory Bodies Financial Arrangements Act 1982 states that the investment must be;
  - 3.2.1.2.1 At call; or
  - 3.2.1.2.2 For a fixed time of not more than one (1) year.
- 3.2.2 Quotation on Investment**
  - 3.2.2.1 Not less than two (2) quotations shall be obtained from authorised institutions whenever a new investment is proposed.
  - 3.2.2.2 The best quote on the day will be successful after allowing for administrative and banking costs, as well as having regard risk factors. This to be chosen by the Chief Executive Officer or his nominated delegate.
  - 3.2.2.3 An exemption applies to the requirement to obtain quotes where funds are invested with QTC.
  - 3.2.2.4 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.
  - 3.2.2.5 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:
    - 3.2.2.5.1 Interest bearing deposits with a licensed bank;
    - 3.2.2.5.2 Deposits with Queensland Treasury Corporation (QTC); or
    - 3.2.2.5.3 Deposits with a credit union or building society specifically approved by Council.
- 3.2.3 Term to Maturity**
  - 3.2.3.1 Council's investment portfolio should be realisable, without penalty, in a reasonable time frame.
  - 3.2.3.2 The term to maturity of Council investments should not exceed one (1) year.
- 3.2.4 Internal Controls**
  - 3.2.4.1 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:
    - 3.2.4.1.1 A person is to be identified as the responsible officer for the investment function;
    - 3.2.4.1.2 All investments are to be authorised by the Chief Executive Officer or nominated delegate;
    - 3.2.4.1.3 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
    - 3.2.4.1.4 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).

### **3.2.5 Record Keeping**

3.2.5.1 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".*

3.2.5.2 Council will maintain records in accordance with SBFA provisions.

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

### **3.2.6 Legislative Requirements**

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

3.2.6.2 Council will utilise its Category 1 Investment Powers (*S 44 Statutory Bodies Financial Arrangements Act 1982*) to earn interest revenue on its operating funds to supplement Council's other sources of revenue.

## **4. REFERENCE AND SUPPORTING INFORMATION**

### **4.1 DEFINITIONS:**

To assist in interpretation, the following definitions shall apply:

Word / Term	Definition
Council	Means Diamantina Shire Council.
SBFA	Statutory Bodies Financial Arrangements Act 1982

### **4.2 RELATED POLICIES, LEGISLATION AND DOCUMENTS:**

Links to supporting documentation
Local Government Regulation – Section 191

### **4.3 VERSION CONTROL:**

Previous Version Number	Adopted/Approved Date
Original 2014-2015	July 21 2014; Minute No. 2014.07.21-SM-02

### 3. BUDGETED FINANCIAL STATEMENTS

#### 3.1. Budgeted Statement of Comprehensive Income

**Diamantina Shire Council**  
**Income Statement**  
For period ending 30 June 2016

	<u>Notes</u>	<u>Prop. 15/16</u>	<u>16/17 Budget</u>	<u>17/18 Budget</u>
<b>1. Income</b>				
<b>1.1 Revenue</b>				
<b>1.1.1 Recurrent revenue</b>				
Net rate and utility charges	4	931,945	959,903	988,700
Fees and charges	4	793,566	817,373	841,894
Rental income	4	544,585	560,922	577,750
Interest received	4	620,588	639,205	658,381
Sales - contract and recoverable works	4	7,545,167	7,771,522	8,004,668
Other recurrent income	4	137,048	141,159	145,394
Grants, subsidies, contributions and donations	5	3,117,372	3,210,893	3,307,220
<b>Total recurrent revenue</b>		<b>13,690,270</b>	<b>14,100,978</b>	<b>14,524,007</b>
<b>1.1.2 Capital revenue</b>				
Grants, subsidies, contributions and donations	5	5,040,810	5,117,034	2,695,545
<b>Total capital revenue</b>		<b>5,040,810</b>	<b>5,117,034</b>	<b>2,695,545</b>
<b>Total revenue</b>		<b>18,731,080</b>	<b>19,218,012</b>	<b>17,219,553</b>
<b>Total income</b>		<b>18,731,080</b>	<b>19,218,012</b>	<b>17,219,553</b>
<b>2. Expenses</b>				
<b>2.1 Recurrent expenses</b>				
Employee benefits	7	(3,200,000)	(3,296,000)	(3,394,880)
Materials and services	8	(10,784,549)	(11,108,085)	(11,441,328)
Finance costs	9	(387,437)	(384,195)	(391,418)
Depreciation and amortisation	10	(2,961,500)	(3,050,345)	(3,141,855)
Other Expenses		(25,000)	(25,750)	(26,523)
<b>Total recurrent expenses</b>		<b>(17,358,486)</b>	<b>(17,864,375)</b>	<b>(18,396,004)</b>
<b>2.2 Capital expenses</b>				
		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total expenses</b>		<b>(17,358,486)</b>	<b>(17,864,375)</b>	<b>(18,396,004)</b>
<b>Net result attributable to council</b>		<b>1,372,594</b>	<b>1,353,637</b>	<b>(1,176,451)</b>

## 3.2. Budgeted Statement of Financial Position

### Diamantina Shire Council Statement of Financial Position For the year ended 30 June 2016

	<u>Notes</u>	<u>Prop. 15/16</u>	<u>16/17 Budget</u>	<u>17/18 Budget</u>
<b>Current Assets</b>				
Cash and cash equivalents	11	15,123,029	8,478,744	990,689
Trade and other receivables	12	1,740,982	1,499,482	1,250,737
Inventories	13	935,685	626,685	308,415
		<b>17,799,696</b>	<b>10,604,911</b>	<b>2,549,841</b>
Non-current assets classified as held for sale	15	860,500	860,500	860,500
<b>Total current assets</b>	<b>2</b>	<b>18,660,196</b>	<b>11,465,411</b>	<b>3,410,341</b>
<b>Non-current Assets</b>				
Receivables	12	6,175	(6,603)	(19,765)
Property, plant and equipment	18	144,606,560	153,191,134	160,123,245
Capital Work in progress		2,213,848	2,589,521	2,976,464
<b>Total non-current assets</b>	<b>2</b>	<b>146,826,583</b>	<b>155,774,052</b>	<b>163,079,944</b>
<b>TOTAL ASSETS</b>		<b>165,486,779</b>	<b>167,239,463</b>	<b>166,490,285</b>
<b>Current Liabilities</b>				
Trade and other Payables		(47,110)	(68,038)	(89,593)
Borrowings		188,391	115,393	59,398
Provisions	23	313,969	313,969	313,969
<b>Total current liabilities</b>		<b>455,250</b>	<b>361,325</b>	<b>283,774</b>
<b>Non-current Liabilities</b>				
Interest Bearing Liabilities		2,873,675	3,366,646	3,871,470
Provisions	23	82,684	82,684	82,684
<b>Total non-current liabilities</b>		<b>2,956,359</b>	<b>3,449,330</b>	<b>3,954,154</b>
<b>TOTAL LIABILITIES</b>		<b>3,411,609</b>	<b>3,810,655</b>	<b>4,237,928</b>
<b>NET COMMUNITY ASSETS</b>		<b>162,075,170</b>	<b>163,428,807</b>	<b>162,252,356</b>
<b>Community Equity</b>				
Asset revaluation reserve	25	81,560,515	81,560,515	81,560,515
Retained surplus/(deficiency)	26	77,378,781	78,732,418	77,555,967
Reserves	28	3,135,874	3,135,874	3,135,874
<b>TOTAL COMMUNITY EQUITY</b>		<b>162,075,170</b>	<b>163,428,807</b>	<b>162,252,356</b>

### 3.3. Budgeted Statement of Cash Flows

**Diamantina Shire Council**  
**Statement of Cash Flows**  
For the period ending 30 June 2016

	<u>Notes</u>	<u>Prop. 15/16</u>	<u>16/17 Budget</u>	<u>17/18 Budget</u>
<b>Cash flows from operating activities:</b>				
Receipts from customers		17,981,920	18,521,377	19,077,019
Payments to suppliers and employees		(22,163,595)	(22,828,503)	(23,513,359)
		<b>(4,181,676)</b>	<b>(4,307,126)</b>	<b>(4,436,340)</b>
Interest received		635,002	654,052	673,674
Rental income		545,872	562,248	579,116
Non capital grants and contributions		2,941,865	3,030,121	3,121,025
Borrowing costs		(121,225)	(109,997)	(108,994)
<b>Net cash inflow (outflow) from operating activities</b>	33	<b>(180,162)</b>	<b>(170,702)</b>	<b>(171,520)</b>
<b>Cash flows from investing activities:</b>				
Payments for property, plant and equipment		(12,008,620)	(12,458,879)	(10,922,644)
Proceeds from sale of developed land		(4,770)	(4,913)	(5,060)
Proceeds from sale of property, plant and equipment	6	440,000	453,200	466,796
Grants, subsidies, contributions and donations		5,040,810	5,117,034	2,695,545
<b>Net cash inflow (outflow) from investing activities</b>		<b>(6,532,580)</b>	<b>(6,893,557)</b>	<b>(7,765,364)</b>
<b>Cash flows from financing activities</b>				
Proceeds from borrowings	23	2,321,311	717,200	738,716
Repayment of borrowings	23	(427,446)	(297,227)	(289,888)
<b>Net cash inflow (outflow) from financing activities</b>		<b>1,893,865</b>	<b>419,974</b>	<b>448,829</b>
<b>Net increase (decrease) in cash held</b>		<b>(4,818,877)</b>	<b>(6,644,285)</b>	<b>(7,488,055)</b>
Cash at beginning of reporting period		19,941,906	15,123,029	8,478,744
<b>Cash at end of reporting period</b>	13	<b>15,123,029</b>	<b>8,478,744</b>	<b>990,689</b>

### 3.4. Budgeted Statement of Changes in Equity

#### Diamantina Shire Council Statement of Changes in Equity

For the year ended 30 June 2016

	Notes	Asset revaluation reserve			Retained surplus			Reserves			Total		
		Note 25						Note 27					
		Proposed Budget	16/17 Budget	17/18 Budget	Proposed Budget	16/17 Budget	17/18 Budget	Proposed Budget	16/17 Budget	17/18 Budget	Proposed Budget	16/17 Budget	17/18 Budget
<b>Opening balance</b>	25 27	81,560,515	81,560,515	81,560,515	76,006,187	77,378,781	78,732,418	3,135,874	3,135,874	3,135,874	160,702,576	162,075,170	163,428,807
Available for sale investments:													
<b>Net income recognised directly in equity</b>	25 27	0	0	0	0	0	0	0	0	0	0	0	0
Surplus for the period		0	0	0	1,372,594	1,353,637	(1,176,451)	0	0	0	1,372,594	1,353,637	(1,176,451)
<b>Total recognised income and expense</b>		81,560,515	81,560,515	81,560,515	77,378,781	78,732,418	77,555,967	3,135,874	3,135,874	3,135,874	162,075,170	163,428,807	162,252,356
Transfers to and from reserves													
<b>Total transfers to and from reserves</b>	25 27	0	0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		81,560,515	81,560,515	81,560,515	77,378,781	78,732,418	77,555,967	3,135,874	3,135,874	3,135,874	162,075,170	163,428,807	162,252,356

### 3.5. Measures of Financial Sustainability

RATIO	2015/2016	2016/2017	2017/2018	TARGET
(a) Asset Sustainability Ratio	177.7%	112.0%	127.3%	Greater than 90%
(b) Net Financial Liabilities Ratio	-122.8%	-155.4%	-142.8%	Less than 60%
(c) Operating Surplus Ratio	-30.6%	-24.3%	-24.3%	Between 0 and 15%

#### SUPPORTING NOTES

Ratio	Data and Calculation	Target	Information
(a) Asset Sustainability Ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense. Expressed as a percentage.	Greater than 90%	<p>This is an approximation of the extent to which the infrastructure assets managed by the council are being replaced as these reach the end of their useful lives.</p> <p>Depreciation expense represents an estimate of the extent to which the infrastructure assets have been consumed in a period.</p> <p>Capital expenditure on renewals (replacing assets that the council already has) is an indicator of the extent to which the infrastructure assets are being replaced.</p> <p>This ratio indicates whether a council is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out.</p>

Ratio	Data and Calculation	Target	Information
<b>(b) Net Financial Liabilities Ratio</b>	Total liabilities less current assets divided by total operating revenue. Expressed as a percentage.	Not greater than 60%.	<p>This is an indicator of the extent to which the net financial liabilities of a Council can be serviced by its operating revenues.</p> <p>A ratio greater than zero (positive) indicates that total liabilities exceed current assets. These net liabilities must be serviced using operating revenues.</p> <p>A positive value less than 60 per cent indicates the council has the capacity to fund the liabilities and appears to have the capacity to increase its loan borrowings.</p> <p>A positive value greater than 60 per cent indicates the council has limited capacity to increase its loan borrowings.</p> <p>A ratio less than zero (negative) indicates that current assets exceed total liabilities and therefore the council appears to have the capacity to increase its loan borrowings.</p>
<b>(c) Operating Surplus Ratio</b>	Net operating surplus divided by total operating revenue. Expressed as a percentage.	Between 0% and 15%	<p>This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes.</p> <p>The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of general and other rates net of (excluding) rate rebates.</p> <p>A positive ratio indicates the percentage of total rates available to help fund proposed capital expenditure. If the relevant amount is not required for this purpose in a particular year, it can be held for future capital expenditure needs by either increasing financial assets or preferably, where possible, reducing debt.</p>

## 4. ESTIMATED FINANCIAL POSITION AT 30 JUNE 2015

### 4.1. Estimated Statement of Comprehensive Income

**Diamantina Shire Council**  
**Income Statement**

For period ending 30 June 2015

	Notes	2015 Actual	Orig. 14/15	Prop. 14/15
<b>1. Income</b>				
<b>1.1 Revenue</b>				
<b>1.1.1 Recurrent revenue</b>				
Net rate and utility charges	4	862,850	786,830	863,825
Fees and charges	4	363,765	224,506	330,506
Rental income	4	570,464	662,754	502,801
Interest received	4	649,711	543,250	680,450
Sales - contract and recoverable works	4	4,875,502	6,605,600	5,081,256
Other recurrent income	4	296,309	98,150	244,750
Grants, subsidies, contributions and donations	5	3,244,597	3,096,016	3,196,434
<b>Total recurrent revenue</b>		<b>10,863,198</b>	<b>12,017,106</b>	<b>10,900,022</b>
<b>1.1.2 Capital revenue</b>				
Grants, subsidies, contributions and donations	5	3,131,410	823,000	3,169,350
<b>Total capital revenue</b>		<b>3,131,410</b>	<b>823,000</b>	<b>3,169,350</b>
<b>Total revenue</b>		<b>13,994,608</b>	<b>12,840,106</b>	<b>14,069,372</b>
<b>1.2 Capital income</b>		<b>(45,931)</b>	<b>0</b>	<b>(76,500)</b>
<b>Total income</b>		<b>13,948,677</b>	<b>12,840,106</b>	<b>13,992,872</b>
<b>2. Expenses</b>				
<b>2.1 Recurrent expenses</b>				
Employee benefits	7	(2,821,964)	(2,114,049)	(3,200,000)
Materials and services	8	(8,657,029)	(11,120,380)	(9,441,137)
Finance costs	9	(559,106)	(311,286)	(485,986)
Depreciation and amortisation	10	(2,942,961)	(2,457,000)	(2,873,000)
Other Expenses		(101,060)	0	(25,000)
<b>Total recurrent expenses</b>		<b>(15,082,121)</b>	<b>(16,002,715)</b>	<b>(16,025,123)</b>
<b>2.2 Capital expenses</b>				
		0	0	0
<b>Total expenses</b>		<b>(15,082,121)</b>	<b>(16,002,715)</b>	<b>(16,025,123)</b>
<b>Net result attributable to council</b>		<b>(1,133,443)</b>	<b>(3,162,609)</b>	<b>(2,032,251)</b>

## 4.2. Estimated Statement of Financial Position

### Diamantina Shire Council Statement of Financial Position

For the year ended 30 June 2015

	Notes	2015 Actual	Orig. 14/15	Prop. 14/15
<b>Current Assets</b>				
Cash and cash equivalents	11	19,941,906	16,256,920	17,246,514
Trade and other receivables	12	1,577,725	710,667	710,667
Inventories	13	1,402,219	1,457,309	1,457,309
		<b>22,921,850</b>	<b>18,424,896</b>	<b>19,414,490</b>
Non-current assets classified as held for sale	15	860,500	336,000	336,000
<b>Total current assets</b>	2	<b>23,782,350</b>	<b>18,760,896</b>	<b>19,750,490</b>
<b>Non-current Assets</b>				
Receivables	12	19,024	18,581	18,581
Property, plant and equipment	18	136,906,765	129,018,751	129,135,515
Capital Work in progress		1,848,067	8,662,451	8,286,451
<b>Total non-current assets</b>	2	<b>138,773,857</b>	<b>137,699,783</b>	<b>137,440,547</b>
<b>TOTAL ASSETS</b>		<b>162,556,207</b>	<b>156,460,679</b>	<b>157,191,037</b>
<b>Current Liabilities</b>				
Trade and other Payables		(26,973)	181,843	257,895
Borrowings		(18,309)	525,547	525,547
Provisions	23	387,546	313,969	313,969
<b>Total current liabilities</b>		<b>342,264</b>	<b>1,021,359</b>	<b>1,097,411</b>
<b>Non-current Liabilities</b>				
Interest Bearing Liabilities		755,301	3,868,684	3,392,632
Provisions	23	0	82,684	82,684
<b>Total non-current liabilities</b>		<b>755,301</b>	<b>3,951,368</b>	<b>3,475,316</b>
<b>TOTAL LIABILITIES</b>		<b>1,097,565</b>	<b>4,972,727</b>	<b>4,572,727</b>
<b>NET COMMUNITY ASSETS</b>		<b>161,458,642</b>	<b>151,487,952</b>	<b>152,618,310</b>
<b>Community Equity</b>				
Asset revaluation reserve	25	81,106,768	80,811,251	81,560,515
Retained surplus/(deficiency)	26	77,216,000	67,540,827	67,921,921
Reserves	28	3,135,874	3,135,874	3,135,874
<b>TOTAL COMMUNITY EQUITY</b>		<b>161,458,642</b>	<b>151,487,952</b>	<b>152,618,310</b>

## 4.3. Estimated Statement of Cash Flows

### Diamantina Shire Council Statement of Cash Flows For the period ending 30 June 2015

	<u>Notes</u>	<u>2015 Actual</u>	<u>Orig. 14/15</u>	<u>Prop. 14/15</u>
<b>Cash flows from operating activities:</b>				
Receipts from customers		16,770,083	17,721,204	17,672,786
Payments to suppliers and employees		(20,436,146)	(20,820,229)	(21,474,137)
		<b>(3,666,063)</b>	<b>(3,099,025)</b>	<b>(3,801,351)</b>
Interest received		651,854	542,000	679,200
Rental income		571,617	664,004	504,051
Non capital grants and contributions		2,978,142	2,941,898	2,953,985
Borrowing costs		(57,923)	(59,486)	(59,486)
<b>Net cash inflow (outflow) from operating activities</b>	<b>33</b>	<b>477,627</b>	<b>989,391</b>	<b>276,399</b>
<b>Cash flows from investing activities:</b>				
Payments for property, plant and equipment		(3,235,074)	(8,471,000)	(8,627,764)
Proceeds from sale of developed land		(43,175)	0	(76,500)
Proceeds from sale of property, plant and equipment	<b>6</b>	1,049,766	751,500	759,500
Grants, subsidies, contributions and donations		3,096,135	849,000	3,176,850
<b>Net cash inflow (outflow) from investing activities</b>		<b>867,651</b>	<b>(6,870,500)</b>	<b>(4,767,914)</b>
<b>Cash flows from financing activities</b>				
Proceeds from borrowings	<b>23</b>	976	3,582,500	3,182,500
Repayment of borrowings	<b>23</b>	(349,535)	(347,149)	(347,149)
<b>Net cash inflow (outflow) from financing activities</b>		<b>(348,560)</b>	<b>3,235,351</b>	<b>2,835,351</b>
<b>Net increase (decrease) in cash held</b>		<b>996,718</b>	<b>(2,645,758)</b>	<b>(1,656,164)</b>
Cash at beginning of reporting period		18,955,194	18,902,678	18,902,678
<b>Cash at end of reporting period</b>	<b>13</b>	<b>19,941,906</b>	<b>16,256,920</b>	<b>17,246,514</b>

## 4.4. Estimated Statement of Changes in Equity

### Diamantina Shire Council Statement of Changes in Equity For the year ended 30 June 2015

	Notes	Asset revaluation reserve			Retained surplus			Reserves			Total		
		Note 25						Note 27					
		2015 Actual	Original Budget	Proposed Budget	2015 Actual	Original Budget	Proposed Budget	2015 Actual	Original Budget	Proposed Budget	2015 Actual	Original Budget	Proposed Budget
<b>Opening balance</b>	<b>25 27</b>	80,357,503	80,811,251	80,811,251	78,509,387	70,703,436	70,703,436	3,135,874	3,135,874	3,135,874	162,002,764	154,650,561	154,650,561
Revaluations of property, plant and equipment		749,265	0	749,264	0	0	0	0	0	0	749,265	0	749,264
Available for sale investments:													
<b>Net income recognised directly in equity</b>	<b>25 27</b>	749,265	0	749,264	0	0	0	0	0	0	749,265	0	749,264
Surplus for the period		0	0	0	(1,133,443)	(3,162,609)	(2,032,251)	0	0	0	(1,133,443)	(3,162,609)	(2,032,251)
<b>Total recognised income and expense</b>		81,106,768	80,811,251	81,560,515	77,375,944	67,540,827	68,671,185	3,135,874	3,135,874	3,135,874	161,618,586	151,487,952	153,367,574
Transfers to and from reserves													
<b>Total transfers to and from reserves</b>	<b>25 27</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Closing balance</b>		81,106,768	80,811,251	81,560,515	77,375,944	67,540,827	68,671,185	3,135,874	3,135,874	3,135,874	161,618,586	151,487,952	153,367,574

## 5. COMPARISON OF DIFFERENTIAL RATES AND CHARGES

<b>COMPARISON OF DIFFERENTIAL GENERAL RATES</b>							
<b>COLUMN 1 CATEGORY</b>	<b>COLUMN 2 DESCRIPTION</b>	<b>2014/15 Minimum Generate Rate</b>	<b>2015/16 Minimum Generate Rate</b>	<b>% Increase</b>	<b>2014/15 Rate in \$UCV</b>	<b>2015/16 Rate in \$UCV</b>	<b>% Increase</b>
<b>CATEGORY 1 Bedourie</b>	Those lands situated within the boundaries of the Town Reserve of Bedourie and not otherwise categorised.	\$400	\$425	6.25%	\$0.0164	\$0.0169	3.04%
<b>CATEGORY 2 Betoota</b>	Those lands situated within the boundaries of the Town Reserve of Betoota and not otherwise categorised.	\$275	\$300	9.00%	\$0.0322	\$0.0332	3.1%
<b>CATEGORY 3 Birdsville</b>	Those lands situated within boundaries of the Town Reserve of Birdsville and not otherwise categorised.	\$400	\$425	6.25%	\$0.0164	\$0.0169	3.04%
<b>CATEGORY 4 Rural</b>	Those lands within the shire located outside of a town area and used for grazing or agricultural purposes.	\$400	\$425	6.25%	\$0.0189	\$0.0193 <sub>4</sub>	2.3%
<b>CATEGORY 5.1 Mining-Small</b>	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.	\$1,250	\$1,275	2%	\$0.2912	\$0.2999	2.9%
<b>CATEGORY 5.2 Mining-Medium</b>	Those lands within the Shire used, or capable of being used for extractive (mining) purposes with annual extraction of between 1,000 and 10,000 tonnes.	\$12,420	\$12,445	0.2%	\$0.3696	\$0.3807	3%
<b>CATEGORY 5.3 Mining-Large</b>	Those lands within the Shire used, or capable of being used for extractive (mining) purposes with annual extraction of more than 10,000 tonnes.	\$65,000	\$65,025	.003%	\$0.4380	\$0.4511	3%
<b>CATEGORY 5.4 Mining-Large</b>	All mining leases which are not otherwise categorised, issued within the Council area of greater than 50 hectares.	\$65,000	\$65,025	.04%	\$0.4380	\$0.4511	3%
<b>CATEGORY 6 Telecommunications</b>	Those lands within the Shire used or capable of being used for telecommunications purposes.	\$500	\$525	5%	\$0.0248	\$0.0255	2.8%
<b>CATEGORY 7.1 Birdsville Commercial</b>	Those lands within the Shire used or capable of being used for commercial purposes.	\$500	\$525	0%	\$0.0170	\$0.10	8.8%

<b>CATEGORY 7.2 Bedourie Commercial</b>	Those lands within the Shire used or capable of being used for commercial purposes.	\$500	\$525	0%	\$0.0170	\$0.050	8.8%
<b>CATEGORY 7.3 Birdsville Non- Commercial</b>	Those lands within the Shire used or capable of being used for commercial purposes.	\$500	\$525	0%	\$0.0170	\$0.0191	8.8%
<b>CATEGORY 8 Industrial</b>	Those lands within the Shire used or capable of being used for industrial purposes.	\$500	\$525	5%	\$0.0178	\$0.0183	2.8%
<b>CATEGORY 9 Intensive Accommodation</b>	All land predominately used or capable of being used for providing intensive accommodation for more than 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	\$27,500	\$27,525	.09%	\$0.3456	\$0.356	3%
<b>CATEGORY 10 Petroleum Lease</b>	All Petroleum leases issued within the Council Area.	\$15,000	\$15,025	.16%	\$0.3780	\$0.3893	3%
<b>CATEGORY 11 Petroleum Other</b>	All land, used or capable of being used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction /processing such as water storage, pipelines), excluding petroleum leases.	\$7,500	\$7,525	.33%	\$0.3780	\$0.3893	3%
<b>CATEGORY 12 Geothermal Lease</b>	All geothermal leases issued within the Council area.	\$15,000	\$15,025	.16%	\$0.0378 0	\$0.3893	3%
<b>CATEGORY 13 Geothermal Other</b>	All land, used or capable of being used primarily for geothermal extraction and/or processing (or for purposes ancillary or associated with geothermal extraction /processing such as water storage, pipelines), excluding geothermal leases.	\$4,000	\$4,025	.6%	\$0.3780	\$0.3893	3%
<b>CATEGORY 14 Power Station</b>	All land, within the Council area, used or capable of be used for or ancillary to the generation and transmission of electricity.	\$15,000	\$5,000	-33.3%	\$0.3780	\$0.3893	3%

## 6. LONG TERM FINANCIAL FORECAST

### 6.1. Statement of Comprehensive Income

QTC Local Government Forecasting Model—Diamantina Shire Council Statement of Comprehensive Income															
Whole of Council active															
Control Panel															
Line item	Annual result Jun-11A	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16B	Jun-17F	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F
<b>Income</b>															
<b>Revenue</b>															
Operating revenue															
Net rates, levies and charges	674	643	736	765	863	923	951	979	1,009	1,039	1,070	1,102	1,135	1,169	1,204
Fees and charges	137	93	191	167	424	794	817	842	867	893	920	948	970	1,005	1,035
Rental income	343	332	375	392	565	545	561	578	595	613	631	650	670	690	711
Interest received	389	376	506	705	696	382	412	472	533	600	670	674	682	697	717
Sales revenue	14,356	34,588	45,575	23,958	4,876	7,545	7,772	8,005	8,245	8,492	8,747	9,009	9,280	9,558	9,845
Profit from investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other income	2,529	371	303	250	242	137	141	145	150	154	159	164	169	174	179
Grants, subsidies, contributions and donations	6,220	4,003	4,318	2,359	3,245	3,117	3,211	3,307	3,406	3,509	3,614	3,722	3,834	3,949	4,067
Total operating revenue	24,647	40,406	52,004	28,502	10,911	13,443	13,665	14,328	14,805	15,300	15,811	16,269	16,746	17,242	17,759
Capital revenue															
Grants, subsidies, contributions and donations	5,035	2,447	7,945	7,916	3,131	5,041	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Total revenue	29,682	42,854	59,949	36,519	14,042	18,484	16,265	16,728	17,205	17,700	18,211	18,669	19,146	19,642	20,159
Capital income															
Total capital income	-	60,781	1,083	-	(48)	-	-	-	-	-	-	-	-	-	-
Total income	29,682	103,635	61,012	36,519	13,996	18,484	16,265	16,728	17,205	17,700	18,211	18,669	19,146	19,642	20,159
<b>Expenses</b>															
Operating expenses															
Employee benefits	3,591	4,870	4,140	4,438	2,654	3,200	3,114	3,161	3,159	3,254	3,352	3,452	3,556	3,662	3,772
Materials and services	18,258	35,927	28,399	18,233	9,010	11,276	8,000	8,240	8,467	8,742	9,004	9,274	9,552	9,839	10,134
Finance costs	153	125	110	98	606	387	447	444	443	444	445	447	448	452	457
Depreciation and amortisation	2,191	2,811	3,201	2,999	2,943	2,943	3,097	3,197	3,318	3,460	3,623	3,588	3,566	3,556	3,557
Other expenses	-	-	-	-	101	25	-	-	-	-	-	-	-	-	-
Total operating expenses	24,193	43,733	35,851	25,768	15,314	17,831	14,658	15,041	15,407	15,901	16,424	16,761	17,123	17,510	17,921
Capital expenses															
Total capital expenses	495	996	227	1,557	-	-	-	-	-	-	-	-	-	-	-
Total expenses	24,688	44,729	36,077	27,325	15,314	17,831	14,658	15,041	15,407	15,901	16,424	16,761	17,123	17,510	17,921
Net result	4,994	58,906	24,935	9,194	(1,317)	653	1,607	1,686	1,798	1,799	1,787	1,908	2,023	2,133	2,238
<b>Tax equivalents</b>															

QTC Local Government Forecasting Model—Diamantina Shire Council  
**Statement of Comprehensive Income**



All outputs are in thousands (\$'000) unless otherwise indicated

Whole of Council active

Control Panel

Line item	Annual result Jun-11A	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16B	Jun-17F	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F
Net result before tax equivalents	4,994	58,908	24,935	9,194	(1,317)	653	1,607	1,686	1,798	1,799	1,787	1,908	2,023	2,133	2,238
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net result after tax equivalents	4,994	58,908	24,935	9,194	(1,317)	653	1,607	1,686	1,798	1,799	1,787	1,908	2,023	2,133	2,238
<b>Other comprehensive income</b>															
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	4,994	58,908	24,935	9,194	(1,317)	653	1,607	1,686	1,798	1,799	1,787	1,908	2,023	2,133	2,238
<b>Operating result</b>															
Operating revenue	24,647	40,406	52,004	28,602	10,911	13,443	13,865	14,328	14,805	15,300	15,811	16,269	16,746	17,242	17,759
Operating expenses	24,193	43,733	35,851	25,768	15,314	17,831	14,858	15,041	15,407	15,901	16,424	16,781	17,123	17,510	17,921
Operating result	454	(3,327)	16,153	2,835	(4,403)	(4,388)	(793)	(714)	(602)	(601)	(613)	(492)	(377)	(267)	(162)

## 6.2. Statement of Financial Position

### QTC Local Government Forecasting Model—Diamantina Shire Council Statement of Financial Position



All outputs are in thousands (\$'000) unless otherwise indicated

Whole of Council active

#### Control Panel

Line item	Annual result Jun-11A	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16B	Jun-17F	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F
<b>Assets</b>															
<b>Current assets</b>															
Cash and cash equivalents	10,313	6,882	17,799	18,955	20,378	15,864	15,086	14,545	14,305	14,204	14,234	14,345	14,605	14,990	15,475
Trade and other receivables	7,560	6,214	6,072	3,506	1,423	1,606	1,659	1,708	1,760	1,807	1,867	1,923	1,980	2,034	2,101
Inventories	1,992	2,086	1,559	1,597	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465
Other current assets	15	14	112	181	-	-	-	-	-	-	-	-	-	-	-
Non-current assets held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>	<b>19,880</b>	<b>15,196</b>	<b>25,541</b>	<b>24,239</b>	<b>24,265</b>	<b>19,935</b>	<b>19,210</b>	<b>18,719</b>	<b>18,530</b>	<b>18,477</b>	<b>18,566</b>	<b>18,733</b>	<b>19,050</b>	<b>19,490</b>	<b>20,041</b>
<b>Non-current assets</b>															
Inventories	-	-	-	861	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	-	-	-	-	12	6	6	6	6	6	6	6	6	6	6
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	70,584	134,111	130,466	138,916	138,351	144,927	147,188	149,491	151,810	154,120	156,394	158,832	161,421	164,149	167,007
Other non-current assets	40	32	25	19	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-current assets</b>	<b>70,630</b>	<b>134,143</b>	<b>130,491</b>	<b>139,796</b>	<b>138,363</b>	<b>144,933</b>	<b>147,194</b>	<b>149,497</b>	<b>151,816</b>	<b>154,126</b>	<b>156,401</b>	<b>158,838</b>	<b>161,427</b>	<b>164,155</b>	<b>167,013</b>
<b>Total assets</b>	<b>90,509</b>	<b>149,339</b>	<b>156,032</b>	<b>164,035</b>	<b>162,627</b>	<b>164,868</b>	<b>166,404</b>	<b>168,216</b>	<b>170,346</b>	<b>172,603</b>	<b>174,966</b>	<b>177,571</b>	<b>180,477</b>	<b>183,645</b>	<b>187,055</b>
<b>Liabilities</b>															
<b>Current liabilities</b>															
Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other payables	2,393	2,823	1,500	742	702	202	157	161	164	169	174	179	185	190	196
Borrowings	300	313	332	330	(18)	301	295	225	234	243	251	194	172	166	149
Provisions	-	-	112	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>2,694</b>	<b>2,936</b>	<b>1,944</b>	<b>1,072</b>	<b>684</b>	<b>503</b>	<b>452</b>	<b>386</b>	<b>398</b>	<b>412</b>	<b>425</b>	<b>373</b>	<b>357</b>	<b>356</b>	<b>345</b>
<b>Non-current liabilities</b>															
Trade and other payables	124	97	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	1,732	1,419	1,086	755	1,187	2,955	2,660	2,434	2,201	1,957	1,706	1,512	1,341	1,174	1,026
Provisions	197	219	193	205	-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-current liabilities</b>	<b>2,053</b>	<b>1,735</b>	<b>1,279</b>	<b>960</b>	<b>1,187</b>	<b>2,955</b>	<b>2,660</b>	<b>2,434</b>	<b>2,201</b>	<b>1,957</b>	<b>1,706</b>	<b>1,512</b>	<b>1,341</b>	<b>1,174</b>	<b>1,026</b>
<b>Total liabilities</b>	<b>4,747</b>	<b>4,671</b>	<b>3,223</b>	<b>2,032</b>	<b>1,870</b>	<b>3,458</b>	<b>3,112</b>	<b>2,820</b>	<b>2,599</b>	<b>2,369</b>	<b>2,131</b>	<b>1,886</b>	<b>1,697</b>	<b>1,531</b>	<b>1,370</b>



# Diamantina Shire Council Budget 2015/2016

## QTC Local Government Forecasting Model—Diamantina Shire Council Statement of Financial Position



All outputs are in thousands (\$'000) unless otherwise indicated

Whole of Council active

### Control Panel

Line Item	Annual result Jun-11A	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16B	Jun-17F	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F
Net community assets	85,763	144,668	152,809	162,003	160,757	161,410	163,292	165,395	167,747	170,233	172,835	175,685	178,780	182,114	185,684
Community equity															
Asset revaluation surplus	35,761	96,542	80,811	80,358	83,820	83,820	84,095	84,512	85,087	85,754	86,568	87,511	88,563	89,785	91,117
Retained surplus	50,001	48,126	71,998	81,646	76,937	77,590	79,197	80,883	82,661	84,480	86,267	88,174	90,197	92,329	94,567
Total community equity	85,763	144,668	152,809	162,003	160,757	161,410	163,292	165,395	167,747	170,233	172,835	175,685	178,780	182,114	185,684
Reconciliation															
Net community assets to community equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

## 6.3. Statement of Cash Flows

QTC Local Government Forecasting Model—Diamantina Shire Council															
Statement of Cash Flows															
Whole of Council active															
Control Panel															
Line item	Annual result Jun-11A	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16B	Jun-17F	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F
<b>Cash flows from operating activities</b>															
Receipts from customers	30,438	43,998	55,538	32,373	16,775	9,267	9,643	9,935	10,233	10,544	10,853	11,182	11,518	11,867	12,215
Payments to suppliers and employees	(32,485)	(43,541)	(38,399)	(26,066)	(20,378)	(15,312)	(11,481)	(11,727)	(11,983)	(12,342)	(12,711)	(13,093)	(13,486)	(13,891)	(14,306)
Payments for land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest received	389	376	506	705	652	382	412	472	533	600	670	674	682	697	717
Rental income	-	-	-	-	572	537	559	576	593	611	629	648	667	688	708
Non-capital grants and contributions	-	-	-	-	2,978	3,074	3,198	3,295	3,394	3,497	3,600	3,709	3,820	3,936	4,052
Borrowing costs	(95)	(125)	(110)	(98)	(58)	(76)	(126)	(113)	(103)	(94)	(84)	(75)	(65)	(57)	(51)
Tax equivalents paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment of provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows from operating activities	-	332	375	392	-	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow from operating activities</b>	<b>(1,753)</b>	<b>1,040</b>	<b>17,909</b>	<b>7,306</b>	<b>540</b>	<b>(2,127)</b>	<b>2,206</b>	<b>2,438</b>	<b>2,668</b>	<b>2,816</b>	<b>2,956</b>	<b>3,045</b>	<b>3,137</b>	<b>3,240</b>	<b>3,334</b>
<b>Cash flows from investing activities</b>															
Payments for property, plant and equipment	(8,611)	(7,008)	(15,393)	(14,963)	(3,295)	(9,519)	(5,083)	(5,083)	(5,083)	(5,083)	(5,083)	(5,083)	(5,083)	(5,083)	(5,083)
Payments for intangible assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net movement in loans and advances	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	943	393	1,169	1,230	1,050	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	5,035	2,445	7,545	7,916	3,096	5,041	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Other cash flows from investing activities	-	-	-	-	(43)	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow from investing activities</b>	<b>(633)</b>	<b>(4,170)</b>	<b>(6,879)</b>	<b>(5,816)</b>	<b>808</b>	<b>(4,473)</b>	<b>(2,683)</b>	<b>(2,683)</b>	<b>(2,683)</b>	<b>(2,683)</b>	<b>(2,683)</b>	<b>(2,683)</b>	<b>(2,683)</b>	<b>(2,683)</b>	<b>(2,683)</b>
<b>Cash flows from financing activities</b>															
Proceeds from borrowings	500	-	(0)	-	433	2,500	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(225)	(301)	(314)	(333)	(350)	(412)	(301)	(295)	(225)	(234)	(243)	(251)	(194)	(172)	(166)
Repayments made on finance leases	-	-	-	-	(10)	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow from financing activities</b>	<b>275</b>	<b>(301)</b>	<b>(314)</b>	<b>(333)</b>	<b>73</b>	<b>2,088</b>	<b>(301)</b>	<b>(295)</b>	<b>(225)</b>	<b>(234)</b>	<b>(243)</b>	<b>(251)</b>	<b>(194)</b>	<b>(172)</b>	<b>(166)</b>
<b>Total cash flows</b>															
<b>Net increase in cash and cash equivalent held</b>	<b>(2,111)</b>	<b>(3,430)</b>	<b>10,916</b>	<b>1,156</b>	<b>1,421</b>	<b>(4,512)</b>	<b>(778)</b>	<b>(541)</b>	<b>(240)</b>	<b>(101)</b>	<b>30</b>	<b>111</b>	<b>260</b>	<b>385</b>	<b>485</b>

QTC Local Government Forecasting Model—Diamantina Shire Council  
Statement of Cash Flows



All outputs are in thousands (\$'000) unless otherwise indicated

Whole of Council active

Control Panel

Line item	Annual result Jun-11A	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16B	Jun-17F	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F
Opening cash and cash equivalents	12,424	10,313	6,882	17,799	18,955	20,376	15,864	15,086	14,545	14,305	14,204	14,234	14,345	14,605	14,990
Closing cash and cash equivalents	10,313	6,882	17,799	18,955	20,376	15,864	15,086	14,545	14,305	14,204	14,234	14,345	14,605	14,990	15,475

Reconciliation

Closing cash balance to Statement of Financial Position	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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## 6.4. Statement of Changes in Equity

**QTC Local Government Forecasting Model—Diamantina Shire Council**  
**Statement of Changes in Equity**

*All outputs are in thousands (\$'000) unless otherwise indicated*

Whole of Council active

**Control Panel**

**1. Select Scenario**  
 Base case ▼

**2. Whole of Council or Business Units?**  
☒ Whole of Council  
☐ Selected Business Units

**3. Select Business Units**  
☒ Whole of Council  
☐ [Inactive BU] 2  
☐ [Inactive BU] 3  
☐ [Inactive BU] 4  
☐ [Inactive BU] 5  
☐ [Inactive BU] 6

**4. Normalise Results**  
☐ Use median cash balance for ratios  
☐ Normalise for selected grant program  
 NDRRA—operating ▼

**5. Print**  

Print Summary

Line Item	Annual result Jun-11A	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16B	Jun-17F	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F
<b>Asset revaluation surplus</b>															
Opening balance						83,820	83,820	84,095	84,512	85,067	85,754	86,568	87,511	88,583	89,785
Net result						na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus						-	275	417	554	687	815	943	1,072	1,202	1,332
Internal payments made						na	na	na	na	na	na	na	na	na	na
Closing balance					83,820	83,820	84,095	84,512	85,067	85,754	86,568	87,511	88,583	89,785	91,117
<b>Retained surplus</b>															
Opening balance						76,937	77,590	79,197	80,883	82,581	84,480	86,267	88,174	90,197	92,329
Net result						653	1,607	1,686	1,798	1,799	1,787	1,908	2,023	2,133	2,238
Increase in asset revaluation surplus						na	na	na	na	na	na	na	na	na	na
Internal payments made						-	-	-	-	-	-	-	-	-	-
Closing balance					76,937	77,590	79,197	80,883	82,681	84,480	86,267	88,174	90,197	92,329	94,567
<b>Total</b>															
Opening balance						160,757	161,410	163,292	165,395	167,747	170,233	172,835	175,685	178,780	182,114
Net result						653	1,607	1,686	1,798	1,799	1,787	1,908	2,023	2,133	2,238
Increase in asset revaluation surplus						-	275	417	554	687	815	943	1,072	1,202	1,332
Internal payments made						-	-	-	-	-	-	-	-	-	-
Closing balance					160,757	161,410	163,292	165,395	167,747	170,233	172,835	175,685	178,780	182,114	185,684

## 7. OPERATIONAL PLAN 2015 – 2016

### Operational Plan - 2015

Officer	What Output	How Activity	Priority	Risk
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#### ***Environment***

##### ***Guaranteed Quality Water Supply and Waste Water Treatment.***

##### **Waste Supply and Waste Water Sustainability**

##### **Maintain water and waste water infrastructure in accordance with SAMPs**

CEO	Appropriate funding for water and waste water operations and capital works
DOW	Review waste water Strategic Asset Management Plan

Include funding for maintenance and capital works in the budget proposal  
Review waste water SAMP based on in pipe camera survey undertaken in April 2014 and other inspections

Low-Month 3  
Low-Month 3

Officer	What Output	How Activity	Priority	Risk
<b>Social</b>				
<b><i>A Community that Recognises the Value of Preserving the Unique Culture of the Area.</i></b>				
<b>Effective Management of Cultural Heritage and Native Title</b>				
	Investigate the establishment of a cultural heritage management plan			
	Nil Action		Low-Month 3	
	Progress the finalisation of ILUAs as appropriate			
	Nil Action		Low-Month 3	
<b>Financially Viable and Strongly Supported Traditional Social Events</b>				
	Maintain support in accordance with Council's grants to community organisations policy.			
DCEO	Community Grants Policy updated	Review grants to community policy	Low-Month 3	
<b>Identification of Aboriginal Sites of Significance</b>				
	Liaise with aboriginal groups to identify sites of significance			
DOW	Council compliance with Cultural Heritage Act obligations	Clearances are undertaken for all undisturbed areas where work may occur.	Low-Month 3	
<b>Preservation of Historical Sites and Artefacts</b>				
	Establish and fund a plan for the preservation and display of historical sites and artefacts			
	Nil Action		Low-Month 3	
<b><i>A Community where the Cost of Living is Comparable to the South East of the State.</i></b>				
<b>The Cost of Living in the Shire is Reduced</b>				
	Identify ways to reduce the cost of living.			
DCEO	Round table carried out	Facilitate a community round table on cost of living improvement options	Low-Month 3	
<b><i>A community which is Actively Maintaining Practices which ensures Environmental Sustainability.</i></b>				
<b>Effective Animal Control within Communities</b>				
	Ensure that local laws and other legislation are applied as required to ensure that effective animal control is maintained.			
DOW	Trained staff	Conduct training in authorised persons responsibilities	Low-Month 3	
<b>Further Development of Green Energy Opportunities</b>				
	Actively encourage and promote renewable energy.			
DCEO	Options for the installation of Solar Power Panels have been established	Engage with alternative resource companies to establish options for the installation of Solar Power on Council Buildings	Low-Month 3	
<b>Protection of the Great Artesian Basin</b>				
	Maintain membership of the great artesian basin committee.			
CEO	Current GAB membership	Renew GAB committee membership	Low-Month 3	
	Maintain up to date information on scientific developments with respect to the GAB.			
CEO	Council is informed on current developmnets with regard to the GAB	Monitor information provided by GAB committee	Low-Month 3	
<b>The Pest Animals/Plant status of the Shire is Improved</b>				
	Engage with regional bodies and participate in the development of regional environmental management plans.			

Officer	What Output	How Activity	Priority	Risk
DOW	Active participation in on ground activities in conjunction with regional programs	RLO continue to engage landholder in regional programs	Low-Month 3	
	Maintain currency of relevant pests and plants management plans.			
DOW	Pest management plans are current	Review pest management plans in line with adoption of Desert Channels Regional Plan	Low-Month 3	
	Management plans are developed and implemented to protect the environment			
	Nil Action		Low-Month 3	
<b>A Community With Affordable Access To The Full Range Of Transport Services And Facilities.</b>				
<b>A Reliable, Regular Air Service at Prices Comparable to Brisbane to Mt Isa Costs</b>				
	Encourage use of the air services			
CEO	Service is maintained to an acceptable level	Monitor operations of REX to ensure reliability	Low-Month 3	
	Maintain a high standard of airport facilities in both towns			
DOW	Airports are maintained in accordance with CASA requirements	Maintenance is completed as required	Low-Month 3	
<b>A weekly Freight Service at Prices Comparable to Brisbane to Mt Isa Freight Costs</b>				
	Maintain biannual preferred freight supplier arrangements for Council and community freight			
DCEO	A regular, reliable and reasonably priced freight is service is provided to all towns.	Review options for the delivery of freight from Brisbane, Mt Isa and Adelaide	High-Month 1	
<b>A Community With High Private Home Ownership In Which All Residents Are Appropriately Housed.</b>				
<b>Private Home Ownership Continues to Increase</b>				
	Continue to make suitable housing stock available for private purchase			
DCEO	Surplus housing stock identified and sold	Investigate housing stock to be deemed surplus and make available for sale	Low-Month 3	
	Investigate options for rent to buy incentives or the disposal of housing with a long term lease back option. (DHA)			
DCEO	Options review complete	Carryout options investigation in conjunction with surplus housing stock identification	Low-Month 3	
<b>A Motivated And Involved Community.</b>				
<b>Active and Well Resourced Community Groups</b>				
	Continue to assist community groups to access grant funding.			
DCEO	Community groups are successful in accessing grants from non-council sources	Provide administrative support to community groups to assist in the submission of grant applications	Low-Month 3	
	Maintain support in accordance with Council's grants to community organisations policy.			
DCEO	Ccommunity events are well organised and attended	Make provision in budget for community grants	Low-Month 3	
<b>The Shire's Youth are Actively Involved in the Community</b>				
	Continue to facilitate skills development activities for youth			
DCEO	Youth development activities delivered	Fund the delivery of agreed youth development activities	Low-Month 3	
	Continue to support the youth Council.			
DCEO	Youth Council meets regularly and reports to Council on activities	Provide budget allocation and administrative support for the Youth Council operation	Low-Month 3	

Officer	What Output	How Activity	Priority	Risk
DCEO	Youth Council establishes clear goals	The goals and objectives of the youth council are reviews in consultation with Council	Low-Month 3	
<b><i>A Safe and Crime Free Community.</i></b>				
<b>The Community Remains Safe and Crime Free</b>				
<i>Continue to support police and emergency services in the Shire</i>				
CEO	Emergency services are adequately resourced	Provide budget allocation for emergency services	Low-Month 3	
<i>Maintain disaster management plans.</i>				
CEO	Disaster Management Plan meet legislative requirements and community needs	Regularly review the Shire Disaster Management Plan	Low-Month 3	
<i>Maintain engagement with regional police service to ensure that police stations are staffed at all times, community needs are understood and policing is effective.</i>				
CEO	Community policing needs are understood by Police service Hierarchy	Take advantage of opportunities to engage with senior police service officers.	Low-Month 3	
<b><i>A Well Co-Ordinated And Co-Operative Group Of Businesses And Individuals That Deal With The Public Which Successfully Promotes The Community.</i></b>				
<b>Economic Development Plan Goals Have Been Achieved</b>				
<i>Implement the Economic Development Plan actions</i>				
	Nil Action		Low-Month 3	
<b><i>Communication Access Comparable with South East Queensland</i></b>				
<b>Fibre Optic Cable (Including Mobile Phone Towers) is Connected From Boulia to Birdsville</b>				
<i>In conjunction with Barcoo Shire continue to Lobby Federal Government to fund 50% of the cost of the Barcoo Diamantina Telecommunication Project with the balance funded from State Government and Council.</i>				
CEO	Optic fibre and mobile phones provided to Bedourie and Birdsville	Ensure the Federal Government honors the Prime Ministers commitment to provide \$7M funding to the project.	Low-Month 3	
<b><i>Full Employment.</i></b>				
<b>The Employment Rate Maintained at More Than 95%</b>				
<i>Facilitate the establishment of family day care opportunities</i>				
DCEO	Educational opportunities for 0-5 year olds are provided	Contribute funding towards e-Kindy in Bedourie and Birdsville	Low-Month 3	
<i>Make Council training activities available to community members if appropriate</i>				
CEO	Community has access to training opportunities	Provide access for community to Council arranged training where appropriate.	Low-Month 3	
<b><i>Fully Operational Medical and Pharmacy Facilities Run by Quality Service Providers that Provide Appropriate and Affordable Access to on site GP's and other Specialist Medical Care</i></b>				
<b>A Community that is Fully Aware of and Responsible to Primary Health Care Needs</b>				
<i>Ensure the maintenance of visits by specialist health services. (cardio, ENT etc)</i>				
CEO	Regular visits by health specialist are maintained	Lobby Central West Health Service to continue to provide these services	Low-Month 3	
<i>Implement health issues awareness activities in the workforce</i>				

Officer	What Output	How Activity	Priority	Risk
CEO	Staff Health is improved	Information is distributed to staff on healthy lifestyle choices and time off permitted for staff to attend Quit Smoking groups	Low-Month 3	
	<b>Lobby State health to maintain half yearly dental visits</b>			
CEO	Community dental needs are known by health service providers	Engage with the regional health board to establish six monthly dental visits	Low-Month 3	
	<b>Subsidise the cost of Council's bus for groups wishing to access specialist medical services</b>			
DCEO	Council's bus is made available to community groups to attend health programs	Make budget allocation to fund bus subsidy for the community	Low-Month 3	
	<b>Ambulance Services Throughout The Shire and at Community Events are Retained</b>			
	<b>Continue to ensure that QAS provide ambulance services to community events.</b>			
CEO	Ambulance services are provided to community events in accordance with the MOU	Engage with QAS to ensure that ambulance services are provided to community events	Low-Month 3	
	<b>Establish a Partnership with Central West Hospital and Health Board to Provide a Quality Health Service</b>			
	<b>Ensure service levels are maintained</b>			
	Nil Action		Low-Month 3	
	<b>Enter into a partnership and ensure facilities are maintained.</b>			
CEO	A MOU is signed for the provision of health services in the shire with Central West Health Service	Commence negotiations with CWHS	Low-Month 3	
	<b>Quality Health Infrastructure that meets Community Needs</b>			
	<b>Construct mortuary and storage facilities at the Birdsville health clinic</b>			
CEO	Appropriate mortuary facilities are provided in both towns	Lobby Qld Health for the provision of suitable mortuary facilities in both towns	Low-Month 3	
	<b>Quality Sporting Facilities.</b>			
	<b>Well Maintained, Quality Sporting Facilities which meet Community Needs with Additional Facilities as Appropriate for the Communities</b>			
	<b>Council require all clubs to submit their club development plans.</b>			
DCEO	Development & maintenance plans adopted for major sporting venue in the shire in consultation with clubs	Communicate with all Shire clubs to provide Council with their development plans	Low-Month 3	
	<b>Towns which are Attractive, Green and Clean with a Community that takes Pride in their Homes and Towns.</b>			
	<b>Effective Waste Management</b>			
	<b>Implement the Shire Waste Management strategy</b>			
DOW	Landfills in Birdsville and Bedourie have litter fencing erected	Engage contractor to construct litter fencing at town landfills	Medium-Month 2	
	<b>Planned Streetscape Development</b>			
	<b>Implement town streetscape plans.</b>			
DOW	Stage 1 Birdsville Street scape plan is complete	Complete stage 1 of the Birdsville street scape plan	Low-Month 3	
	<b>Recognition Through Tidy Towns Awards</b>			
	<b>Maintain membership of KABC and nominate annually</b>			
DCEO	Membership of KABC and involvement in Tidy Towns awards	Renew KABC membership and nominate for inclusion in tidy towns awards	Low-Month 3	
	<b>Viable Community Fruit and Vegetable Gardens are Operating in Birdsville and Bedourie</b>			



Diamantina Shire Council  
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Officer	What Output	How Activity	Priority	Risk
<b>Encourage the voluntary operation of community gardens.</b>				
DCEO	Community garden is used in Birdsville	Ensure Birdsville community garden site available for community use	Low-Month 3	
DCEO	Community garden is established in Bedourie	Support the establishment of community vegetable gardens	Low-Month 3	

Officer	What Output	How Activity	Priority	Risk
<b>Economic</b>				
<b>A Major and Sustainable Tourism and Events Industry</b>				
<b>Well Planned Tourism Initiatives</b>				
<b>Carry out a review of level of Council support for tourism and events.</b>				
DCEO	Review completed into Council's ongoing support for major events	Undertake a review into Council financial and inkind support for the Birdsville Races and Big Red Bash	Low-Month 3	
<b>Implement the tourism development plan (including events)</b>				
DCEO	Tourism Development Plan is reviewed	Review the Tourism Development Plan and update as required	Low-Month 3	
<b>A Transport Network Maintained in Line with the Rest of the State.</b>				
<b>A Well Maintained Shire Road Network which meets the needs of the Road Users</b>				
<b>Carry out works in line with works program</b>				
DOW	Works program funded	Provide budget allocation to fund approved works program	Low-Month 3	
<b>Airports and Services that Meet Community Requirements</b>				
<b>Implement the development plans for Bedourie and Birdsville airports as funds allow.</b>				
DOW	Prioritise future renewal and upgrade works at both airports	Review development plans for both airports	Low-Month 3	
<b>All Main Roads in the Shire are Bitument Sealed</b>				
<b>Contribution up to 50% of costs to the sealing of main roads inline with budget constraints.</b>				
CEO	Co-funded sealing works on Main Roads	Provide budget allocation towards 50% of seal costs on selected main roads sealing where Council undertakes the road construction work.	Low-Month 3	
<b>Lobby State and Federal Government for road network improvement in line with Councils 20 year main roads improvement strategy</b>				
CEO	Additional seal constructed each year	Engage with the State and Federal Government to fund Councils 20 year road improvement strategy	Low-Month 3	
<b>Council is a Leader in the Region which Supports Regional Co-Operation, Resource Sharing and Partnerships</b>				
<b>Council Continue to Lead the Region in Co-operation and Resource Sharing</b>				
<b>Cooperate with neighbouring Shires in resource sharing activities where mutually beneficial</b>				
CEO	Regular engagement with neighbouring Shires	Continue to engage with neighbouring Shires to identify resource sharing opportunities	Low-Month 3	
<b>Participate in regional purchasing arrangements where appropriate</b>				
CEO	Regular engagement with neighbouring Shires	Continue to engage with adjoining shires to identify resource sharing opportunities	Low-Month 3	
<b>Participate in regional resource sharing and cooperation initiatives</b>				
CEO	Regular engagement with regional bodies	Continue to engage with regional bodies, eg. RAPAD to identify resource sharing opportunities	Low-Month 3	
<b>Council is Recognised as the Sole Road Construction Provider in the Shire</b>				
<b>Council Maintains its Sole Invitee Status for all DMR and NDRRA Works</b>				

Officer	What Output	How Activity	Priority	Risk
<b>Lobby Federal and State to ensure NDRRA works are offered to Council on priority</b>				
CEO	Council maintains sole invitee status for DTMR and NDRRA works	Engage with Federal and State Governments to ensure NDRRA works are offered to Council in priority	Low-Month 3	
<b>Council Owns and Operates a Quality Plant Fleet</b>				
<b>Carry out plant changeover in accordance with plant replacement program</b>				
DOW	Modern Plant Fleet that meets Council's operational needs	Allocate funds in line with plant replacement program	Low-Month 3	
<b>Maintain a Profitable Plant Operation</b>				
<b>Review plant hire rates and performance periodically</b>				
DOW	Plant hire rates are accurate	Carryout bi-annual review of plant hire rates	Low-Month 3	
DOW	High level of plant performance	Conduct monthly plant performance review	Low-Month 3	
<b>Council Leadership deliver Growing and Diversified Industries which provide ample Employment Opportunities to Shire Residents.</b>				
<b>An Economic Development Plan in place which Enables New Businesses to be Developed</b>				
<b>Identify and actively market available land stocks</b>				
DCEO	Vacant land is marketed for sale	Identify available land stocks and determine which will be made available for sale	Low-Month 3	
<b>Implement the economic development plan</b>				
	Nil Action		Low-Month 3	
<b>Land and Infrastructure Development that Facilitates and meets the Needs of the Growing communities.</b>				
<b>Town Planning Scheme which will Meet Community Needs and Growth into the Future</b>				
<b>Regularly review the town planning scheme and ensure development applications are assessed in accordance with the scheme. Develop land as required to meet existing and anticipated demand</b>				
CEO	Shire Planning Scheme meets legislative obligations	Monitor legislative changes which may necessitate changes/review of the Shire Planning Scheme	Low-Month 3	
<b>Sustainable Quality Council Assets which meet Community Needs.</b>				
<b>Well Maintained Council and Community Assets with Additional Facilities as Appropriate for the Communities</b>				
<b>Implement assets management plan</b>				
CEO	Asset management plan are up to date	Existing Asset Management Plans reviewed and updated and plans put in place for all asset classes	Low-Month 3	
CEO	Asset Management activities carried out in line with plan	Carry out works in line with Asset Management Plans	Low-Month 3	
<b>Review Council service levels and benchmark against industry standards</b>				
CEO	Targeted functions have service levels reviewed	Commence a prioritised service level review	Low-Month 3	
<b>Seek funding assistance for and undertake the development of new facilities in line with the prioritised program as finance allows.</b>				
CEO	Selected assets renewed or constructed	New facilities provided where they provide a benefit to the community and are affordable for Council	Low-Month 3	

Officer	What Output	How Activity	Priority	Risk
<b>Governance</b>				
<b>A Sustainable and Effective Organisation</b>				
<b>A Quality, Effective and Motivated Workforce</b>				
<b>Conduct regular performance appraisals for all staff.</b>				
CEO	All staff have had performance appraisals	Review documentation and provide supervisor training in performance management program	Low-Month 3	
<b>Implement practices across the organisation, which are in line with Council quality assurance system.</b>				
DOW	Council maintains its Quality Assurance status	Review work systems and procedures to ensure their meet QA requirements	Low-Month 3	
<b>Maintain practices in line with the Workplace Health &amp; Safety Legislation.</b>				
CEO	Council meets its workplace safety obligations	Provide resourcing to ensure quality WH&S practices are implemented	Low-Month 3	
<b>Promote the employment and development of local residents.</b>				
CEO	Take up of traineeships by local residents	Actively promote Council Traineeships in the community	Low-Month 3	
<b>Review Councils attraction and retention strategy for Staff</b>				
DCEO	Attraction and Retention strategy achieved its objectives	Review the attraction and retention strategy and associated policies for staff to ensure they meet the objectives sought	Low-Month 3	
<b>That Council develop and implement a comprehensive training and development plan for Councillors and staff which is aimed at delivering Council's strategic outcomes.</b>				
DCEO	Training plan is implemented	Prepare and implement a training and development program	Low-Month 3	
DCEO	Staff skills and training needs are established	Conduct skills audit and training needs analysis	Low-Month 3	
<b>Best Practice Corporate Governance</b>				
<b>Develop and maintain a Risk Management Plan.</b>				
DCEO	Risk management plans are in place	Finalisation the Risk Management Framework for Council's operations	Low-Month 3	
<b>Maintain high standard of ethical conduct.</b>				
CEO	Ethical conduct training is completed	Conduct ethical conduct training in line with legislative requirements	Low-Month 3	
<b>Provide adequate support and development opportunities to ensure that corporate skills and knowledge are current and leading edge.</b>				
CEO	Senior staff are competent and knowledgeable	Identify and promote senior staff development opportunities	Low-Month 3	
<b>Provide sufficient resources to facilitate effective governance.</b>				
CEO	Internal Audit Function is maintained	Funding is provided to support the activities of the internal auditor	Low-Month 3	
CEO	Audit Committee is active	The Audit Committee meets its legislative requirements	Low-Month 3	
<b>Support the separation of roles between Council and Management.</b>				
CEO	Councillors skills and knowledge increase	Identify and promote Councillor development opportunities	Low-Month 3	
<b>Effective Community Engagement</b>				
<b>Develop and improve communications tools including website, community noticeboard, rates newsletter, annual report etc.</b>				
DCEO	Launch new Council website	Redevelop Council's website	Low-Month 3	
<b>Effective Knowledge Management Systems and Policies in Place</b>				
<b>Develop, implement and maintain strategic IT plan.</b>				
DCEO	Strategic IT Plan is developed for Council	Develop strategic IT plan	Low-Month 3	
<b>Maintain an effective information management system.</b>				

Officer	What Output	How Activity	Priority	Risk
CEO	Staff are competent in the use of information systems and technology	Ensure staff are trained in relevant software and applications	Low-Month 3	
	<b>Maintain an effective records management policy and procedure.</b>			
DCEO	Records management policy and procedures are implemented	Review records management policy and procedures in line with legislative requirements	Low-Month 3	
<b>Long Term Financial Sustainability</b>				
	<b>Continue to apply the Code of Competitive Conduct to nominated Council business activities.</b>			
DCEO	Compliant financial reporting	Continue management and reporting of Council business activities in line with statutory requirements	Low-Month 3	
	<b>Ensure that grant and subsidy income is maximised.</b>			
CEO	Successful grant applications	Support grant applications with effective lobbying of funding bodies	Low-Month 3	
	<b>Fund depreciation in line with Council's revenue policy and provide for asset replacement in line with asset management plans.</b>			
CEO	Capital works program fully funded	Provide budget allocation to fully fund whole of life costs for assets	Low-Month 3	
	<b>Maintain up to date and compliant financial management and reporting systems.</b>			
CEO	Positive Audit Report	Ensure financial management and reporting systems are compliant and up to date	Low-Month 3	
	<b>Maximise internal/external revenue sources.</b>			
CEO	Revenue sources are maximised	Review the effectiveness of existing and opportunities for new revenue sources	Low-Month 3	
<b>Quality Administration and Service which meets Customer Needs</b>				
	<b>Ensure enquiries and customer requests are satisfactorily dealt with in a timely, appropriate manner.</b>			
DCEO	Customer service charter is implemented	Ensure enquiries and customer requests are dealt with as per customer service charter	Low-Month 3	
	<b>Provide adequate resources to ensure that administration and customer service functions are carried out effectively.</b>			
DCEO	Effective administration and customer service functions	Allocate adequate funding to support effective administration and customer service activities	Low-Month 3	
	<b>That an external customer service operating framework be developed which ensures that customers receive a quality and positive experience when dealing with Council.</b>			
DCEO	Customer service charter has been developed	Develop a customer service charter	Low-Month 3	



Diamantina Shire Council  
Revenue Statement 2015/2016

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## 8. REVENUE STATEMENT

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Diamantina Shire Council  
**REVENUE STATEMENT**  
2015/2016

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## 1. BACKGROUND

### Local Government Act 2009

Section 104(5)(a)(iv) of the Local Government Act outlines the following:

- (5) The system of financial management established by a local government must include—
- (a) the following financial planning documents prepared for the local government—
- (i) a 5-year corporate plan that incorporates community engagement;
  - (ii) a long-term asset management plan;
  - (iii) a long-term financial forecast;
  - (iv) an annual budget including revenue statement;
  - (v) an annual operational plan;

### Local Government Regulation 2012

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

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

## 2. INTRODUCTION

The Diamantina Shire Council is categorised as a Rural Remote Extra Small (RTX) Council with a significant cattle sector.

The Council has a forecast revenue budget of XXXXX\$20.1 million for the 2015/2016 financial year, comprised of rates and charges imposed by the Council, Commonwealth and State Government grants and subsidies, sales and recoverable works and fees and charges.

Council's estimated revenue for the forthcoming year is:

- In accordance with its adopted Corporate Plan and Operational Plan;
- Set at a level which considers the current economic climate;
- Set at a level which considers the services which are to be provided to the community;
- Set at a level that is considered fair and equitable; and
- Set in accordance with Council's 2015/2016 Revenue Policy.

### Period

This statement applies from July 1, 2015 to June 30, 2016.

## 3. RATING

# Diamantina Shire Council Revenue Statement 2015/2016

## Differential General Rates

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

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 the revenue is raised Council considered:

- The rateable value of the land;
- Relative valuation as between different types of land;
- The approach to general rating adopted by the Diamantina Shire Council for the 2014/15 financial year;
- The demand that some land uses place on the services which Council is required to provide; and
- The ability of the land to generate revenue.

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

COLUMN 1 CATEGORY	COLUMN 2 DESCRIPTION	COLUMN 3 IDENTIFICATION
<b>CATEGORY 1 Bedourie</b>	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 00,01,02,02A,03,04,05,06A,07,08,50 or 72A
<b>CATEGORY 2 Betoota</b>	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 1' having a land use code of 00,01,02,02A,03,04,05,06A,07,08,50 or 72A
<b>CATEGORY 3 Birdsville</b>	Those lands situated within boundaries of the Town Reserve of Birdsville and not otherwise categorised.	Land identified within area A of map 'Birdsville Map 1' having a land use code of 00,01,02,02A,03,04,05,06A,07,08,50 or 72A
<b>CATEGORY 4 Rural</b>	Those lands within the shire located outside of a town area and used for grazing or agricultural purposes.	Land having a land use code of 04,05,60,61,64,65, or 66
<b>CATEGORY 5.1 Mining-Small</b>	Those lands within the Shire used, or capable of being used for extractive or mining purposes with annual extraction of less than 1,000 tonnes.	Land having the land use code of 40A
<b>CATEGORY 5.2 Mining-Medium</b>	Those lands within the Shire used, or capable of being used for extractive (mining) purposes with annual extraction of between 1,000 and 10,000 tonnes.	Land having the land use code of 40A
<b>CATEGORY 5.3 Mining-Large</b>	Those lands within the Shire used, or capable of being used for extractive (mining) purposes with annual extraction of more than 10,000 tonnes.	Land having the land use code of 40A
<b>CATEGORY 6 Telecommunications</b>	Those lands within the Shire used or capable of being used for telecommunications purposes.	Land having the land use code of 91
<b>CATEGORY 7.1 Commercial Birdsville Operating</b>	Those lands within Birdsville used or capable of being used for commercial purposes.	Land identified as area A on map no. 3 and having a land use code of 10,11,12,13,17,18,19,21,22,23,24,25,27,30,34,36A,36B,38,41,42,43,47,48,49,51,52,55,56,57,58,91,95,or 99
<b>CATEGORY 7.2 Commercial Bedourie Operating</b>	Those lands within Bedourie used or capable of being used for commercial purposes.	Land identified as area A on map no. 1 and having a land use code of 10,11,13,17,18,19,21,22,23,24,25,27,30,34,36A,36B,38,41,42,43,47,48,49,51,52,55,56,57,58,91,95,or 99
<b>CATEGORY 7.3</b>	Those lands within Birdsville capable of being used for commercial purposes but currently not operating.	Land identified as area A on map no. 3 and having a land use code of 10,11,13,17,18,19,21,22,23,24,25,27,3

## Diamantina Shire Council Revenue Statement 2015/2016

COLUMN 1 CATEGORY	COLUMN 2 DESCRIPTION	COLUMN 3 IDENTIFICATION
<b>Commercial Birdsville Operating</b> <b>Non</b>		0,34,36A,36B,38,41,42,43,47,48,49,51,52,55,56,57,58,91,95,or 99
<b>CATEGORY 8 Industrial</b>	Those lands within the Shire used or capable of being used for industrial purposes.	Land identified as area A on map no. 1 or area A on map no.3 having a land use code of 28,29,31,33,35.
<b>CATEGORY 9 Intensive Accommodation</b>	All land predominately used or capable of being used for providing intensive accommodation for more than 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	Land having a land use code of 44
<b>CATEGORY 10 Petroleum Lease</b>	All Petroleum leases issued within the Council Area.	Land having a land use code of 40C
<b>CATEGORY 11 Petroleum Other</b>	All land, used or capable of being used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction /processing such as water storage, pipelines), excluding petroleum leases.	Land having a land use code of 40C
<b>CATEGORY 12 Geothermal Lease</b>	All geothermal leases issued within the Council area.	Land having a land use code of 40D
<b>CATEGORY 13 Geothermal Other</b>	All land, used or capable of being used primarily for geothermal extraction and/or processing (or for purposes ancillary or associated with geothermal extraction /processing such as water storage, pipelines), excluding geothermal leases.	Land having a land use code of 40D
<b>CATEGORY 14 Power Station</b>	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

### **Definitions for words used in this table**

#### **"Mining"**

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

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

## Diamantina Shire Council Revenue Statement 2015/2016

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

### “Land Use Code”

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

### “[Bedourie Map 1](#)”, “[Betoota Map 1](#)” and “[Birdsville Map 1](#)”

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.

## 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 sections 116 of the *Local Government Regulation 2012*, the increase in the differential general rates for Category 4 - Rural land will be limited such that landholders in this category will pay no more than 10% more than the gross amount of general rates paid in 2014/15 to reduce the impact of the revaluation of the rural land in the shire.

### Minimum General Rates

A minimum differential general rate is set for each differential general rate category to achieve an appropriate contribution from all property owners, irrespective of the valuation of a property.

## Separate Rates and Charges

Diamantina Shire Council does not intend to make and levy any Special Rates and Charges for the 2015/2016 financial year.

## Special Rates and Charges

### (a) – 2015/16 BIRDSVILLE TOURISM LEVY

Pursuant to section 94 of the *Local Government Regulation 2012*, Council make a levy a special rate (to be known as the ‘Birdsville Tourism Levy’) of \$0.05 per \$1 of Unimproved Capital Value (UCV) on all operating commercial land within Birdsville, to fund the tourism promotion and development activities of Birdsville.

The overall plan for the Birdsville Tourism Levy is as follows:

- (A) The rateable land to which the plan applies is:
  - Lot 4 & 5 on CP863096
  - Lot 504 & 505 on RB17
  - Lot 510 on RB17 and Lot 1 & 2 on RP178
  - Lot 23 & 24 on SP107134
  - Lot 402 on RB17
  - Lots 205,206 & 207 on RB17
  - Lot 204 on RP209186
- (B) The service, facility or activity for which the plan is made is the ongoing promotion and development of Birdsville as a tourism destination.
- (C) The time for implementing the overall plan is 1 year.
- (D) The estimated cost of implementing the overall plan is \$50,000.

## Diamantina Shire Council Revenue Statement 2015/2016

The rateable land to be levied with the special rate specially benefits from the promotion and development of Birdsville as a tourism destination which would be substantially (if not completely) diminished if Council did not receive the funding provided as a direct consequence of the levying of the special charge.

(b) – 2015/16 “BEDOURIE TOURISM LEVY”

Pursuant to section 94 of the Local Government Regulation 2012, Council make and levy a special rate (to be known as the ‘Bedourie Tourism Levy’) of \$0.025 per \$1 of Unimproved Capital Value (UCV) on all operating commercial land within Bedourie, to fund the promotion and development of Bedourie as a tourism destination.

The overall plan for the Bedourie Tourism Levy is as follows:

- (A) The rateable land to which the plan applies is:
- Lot 112 on CP900257, Lots 101 & 110 on EU8 and Lots 102 & 109 on SP152768;
  - Lots 401, 402, 403, 404, 405, 406, 407, 408, 409, 410 on EU8;
  - Lot 1 on SP110068
- (B) The service, facility or activity for which the plan is made is the ongoing promotion and development of Bedourie as a tourism destination.
- (C) The time for implementing the overall plan is 1 year.
- (D) The estimated cost of implementing the overall plan is \$25,000.

The rateable land to be levied with the special rate specially benefits from the promotion and development of Bedourie as a tourism destination which would be substantially (if not completely) diminished if Council did not receive the funding provided as a direct consequence of the levying of the special charge.

### Utility Charges

#### Water

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

As such, the utility charge for water services shall be charged as a 2-part charge in accordance with section 101(1)(b) of the Local Government Regulation 2012, comprising:-

- (a) an access charge; and
- (b) a charge for the amount of water used (a consumption charge).

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

The consumption charge shall be calculated:-

- (a) where water used by land is measured by a water meter, having regard to the actual metered consumption.
- (b) Where water used by land is not measured by a water meter, in accordance with Table A.

**Table A**

DESCRIPTION OF LAND	BEDOURIE WATER SUPPLY ( WATER UNITS)	BIRDSVILLE WATER SUPPLY (WATER UNIT)
Vacant unconnected Land	4	8
Vacant Connected Land	8	16
Detached Dwelling	10	20
Attached Dwelling Unit -each	8	16
Motels – per accommodation unit	6	8
Hotels	15	30
Health Clinic	15	20

## Diamantina Shire Council Revenue Statement 2015/2016

DESCRIPTION OF LAND	BEDOURIE WATER SUPPLY ( WATER UNITS)	BIRDSVILLE WATER SUPPLY (WATER UNIT)
School	20	40
Caravan Parks	6 units per shower	8 units per shower
Commercial or Industrial Premises	10	20
Intensive Accommodation	6 units per shower	6 units per shower

### Sewerage

Sewerage charges apply to all properties that are contained either wholly or partly within the declared sewerage area or outside the declared sewerage area but connected or may be connected to Council's sewerage system. Revenue from these charges is used for the purpose of defraying the cost of planning and constructing sewerage infrastructure including interest and redemption charges incurred by Council, and the cost of operating, maintaining and managing the sewerage system. The charge is set so as to recover these costs. A charge is applied to each W.C. pedestal installed on each property (exceptions apply).

### Service Charges

#### Waste Management Charge

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

- Waste service administration
- Waste facility operation
- Waste minimisation and reduction education
- Post closure of waste facilities

The waste management services provided include –

- Residential - waste collection.
- Commercial - waste collection.

The Diamantina Shire Council will levy a cleansing charge for the collection and disposal of waste from 240 litre mobile garbage bins in the towns of Bedourie and Birdsville.

Each residential premises will be allocated one 240 litre mobile garbage bin which will be serviced weekly.

Commercial premises will be required to have a minimum of 3 bins serviced weekly with each bin service being charge per bin service. Commercial premises may request up to a maximum of six (6) bins in total at no extra cost. Each additional bin will be levied the annual charge.

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.

Charges for refuse service will commence upon premises being considered to be occupied and the delivery of the 240 litre bin to the premises by Council.

Arrangements can be made to collect additional mobile garbage bins on a temporary basis upon payment of the relevant charge.

## 4. DISCOUNT FOR PROMPT PAYMENT OF RATES AND CHARGES

Council will allow a discount for the prompt payment of differential general rates where all other rates or charges are paid in full by the due date stipulated on the rates notice. The due date will be no less than sixty days from the date the rates notice is issued.

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.

## **5. PAYMENTS IN ADVANCE**

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

## **6. INTEREST ON OVERDUE RATES AND CHARGES**

It is Council's policy to ensure that the interests of ratepayers are protected by discouraging avoidance of responsibilities for meeting rates and charges debts.

In accordance with Section 133 of the Local Government Regulation 2012 when any rates or charges are unpaid Council will impose interest of 11% compounded daily on rates and charges which remain unpaid at the expiration of sixty-one days after the issue date of the rate notice.

## **7. COLLECTION OF OUTSTANDING RATES AND CHARGES**

Council requires payment of rates and charges within the specified period and it is Council's policy to pursue the collection of outstanding rates and charges diligently but with due concern for the financial hardship faced by some members of the community.

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

## **8. REBATES AND CONCESSIONS**

The Diamantina Shire Council does not plan to fund any rebates and concessions for the 2015/2016 financial year.

### **Pensioners**

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

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

## **9. COST RECOVERY FEES**

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

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

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

- (a) Administrative costs including:
  - (i) acceptance and receipt of monies;

## Diamantina Shire Council Revenue Statement 2015/2016

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

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

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

The Council's Fees and Charges Schedule for 2015/2016 contains all general fees and charges and cost recovery fees and charges made by the Council and are open to inspection at the Council's public offices or on Council's website.

## 10. GENERAL FEES AND CHARGES

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

# Diamantina Shire Council Revenue Statement 2015/2016

## 11. Attachment 1 - Land Use Codes

Diamantina Shire Council Primary Land Use Codes 2015/16		
Land Use Code No.	Description	Explanation
00	Unspecified Land not categorised by any other land use code.	
01	Vacant Urban Land	Vacant land being put to no use in an urban area (irrespective of zoning) and generally less than 5,000 square metres.
02	Single Unit Dwelling	Land used primarily as a site for a dwelling in an urban area and generally less than 5,000 square metres.
03	Multi Dwellings or Flats	The use of a parcel of land for two or more self-contained residential dwellings or flats but not group or strata title and in an urban area.
04	Large Home Site Vacant	Vacant land being put to no use (irrespective of zoning), generally between 5,000 square metres and 10 hectares (inclusive) and not used for a bonafide rural activity
05	Large Home Site Dwelling	Land used primarily as a site for a dwelling, generally between 5,000 square metres and 10 hectares (inclusive) and not used for a bonafide rural activity.
06	Outbuildings Urban	A parcel of land with a relatively minor shed or garage as the main structural improvement in an urban area. The improvement would be a gross underdevelopment of the site.
07	Guest House/Private Hotel	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel) in an urban area.
08	Building Format Plan Primary Use Only	A residential parcel of land surveyed on a Building Format Plan which may include Common Property and which has attached to it a Community Management Statement in an urban area.
09	Body Corporate in any strata titled scheme	Body Corporate in any strata titled scheme (community titles, group titles or building units).
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.

## Diamantina Shire Council Revenue Statement 2015/2016

Diamantina Shire Council <u>Primary Land Use Codes 2015/16</u>		
Land Use Code No.	Description	Explanation
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 Peoples 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 peoples home, nursing home, convalescent home. Predominantly medical care.
28	Warehouse and Bulk Stores	Warehouse and Bulk Stores not used for retail purposes.
29	Transport Terminal	Freight and/or passengers.
30	Service Station	Predominantly used for fuel retailing which includes fuelling area, associated fuel storage area, associated retail shop and associated parking area. If predominantly servicing repairs see Land Use Code 36A.
31	Oil Depot and Refinery	Fuel dumps or storage and oil refineries.
33	Outdoor 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 or XXXXXX
36A	Light Industry A	Light/service industries e.g. vehicle workshops, bicycle repairs, furniture

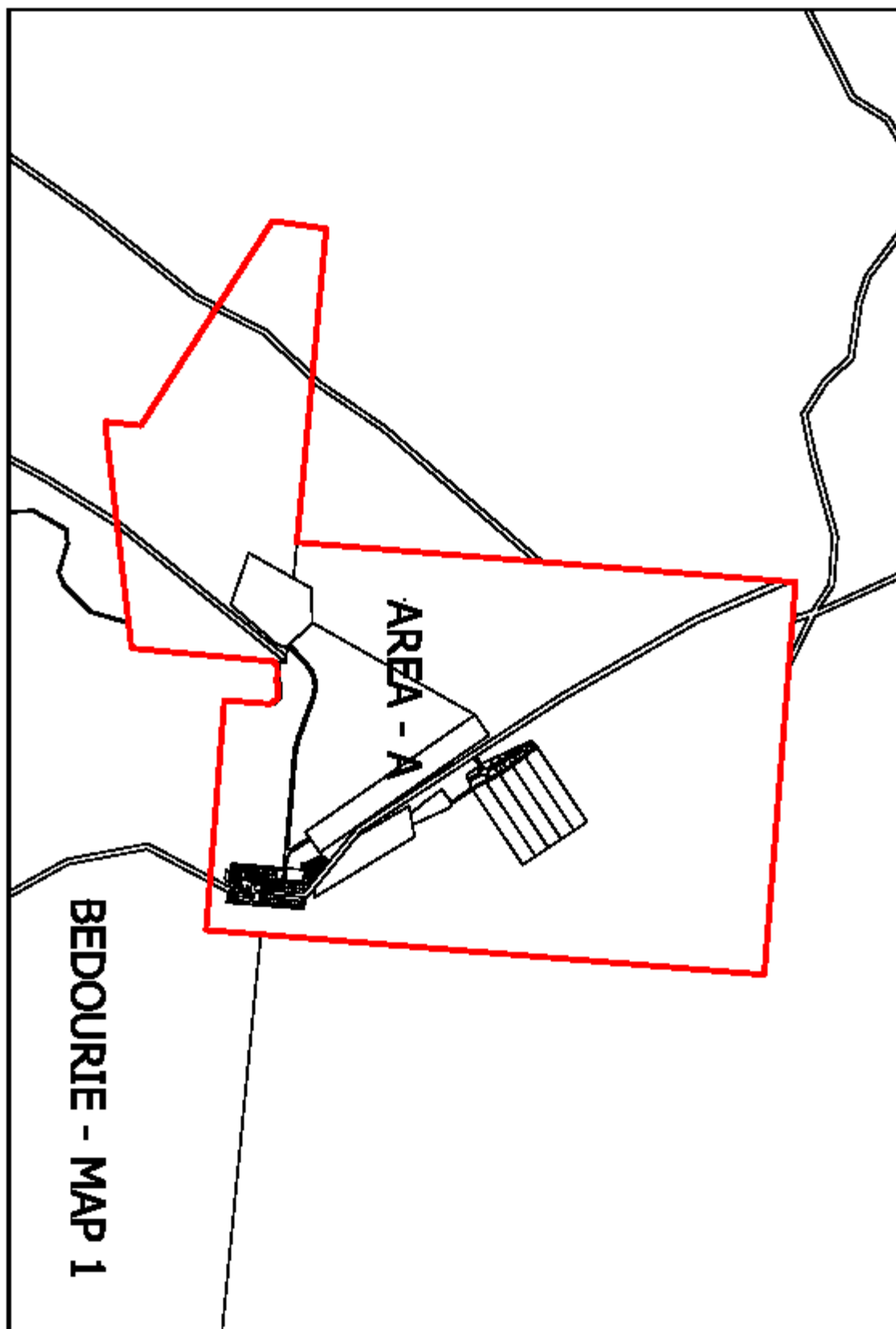
## Diamantina Shire Council Revenue Statement 2015/2016

Diamantina Shire Council <u>Primary Land Use Codes 2015/16</u>		
Land Use Code No.	Description	Explanation
		assembly/repairs/restoration, electrical goods repairs/maintenance, locksmiths, lawn mower repairs or upholstering or car washes.
36B	Light Industry B	Light manufacturing industries e.g. bread making, clothing manufacturing, dry cleaning, glass cutting or implement/machinery assembly.
37A	Heavy Industry	Industry from where a deal of offensive noise, odour, dust, etc. emanates that is not Abattoir – Land Use Code 37B.
38	Advertising - Hoarding	Advertising - Hoarding. Predominant 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.
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 persons quarters", "work camps", "accommodation village" or "barracks".
47	Licensed Club	Any club with liquor licence/non sporting e.g. R.S.L. (not including clubs with attached sporting/recreation facilities).
48	Sports Club/Dance Facility	All sporting/dance/fitness/health/bowling clubs with or without a liquor licence run as a business.
49	Caravan Park	Caravan Park
50	Other Club Non Business Boy Scouts/Girl Guides etc. not run as a business.	Memorial Halls, Q.C.W.A., School of Arts etc. Sporting Clubs not run as business including sports fields/area tennis courts etc.

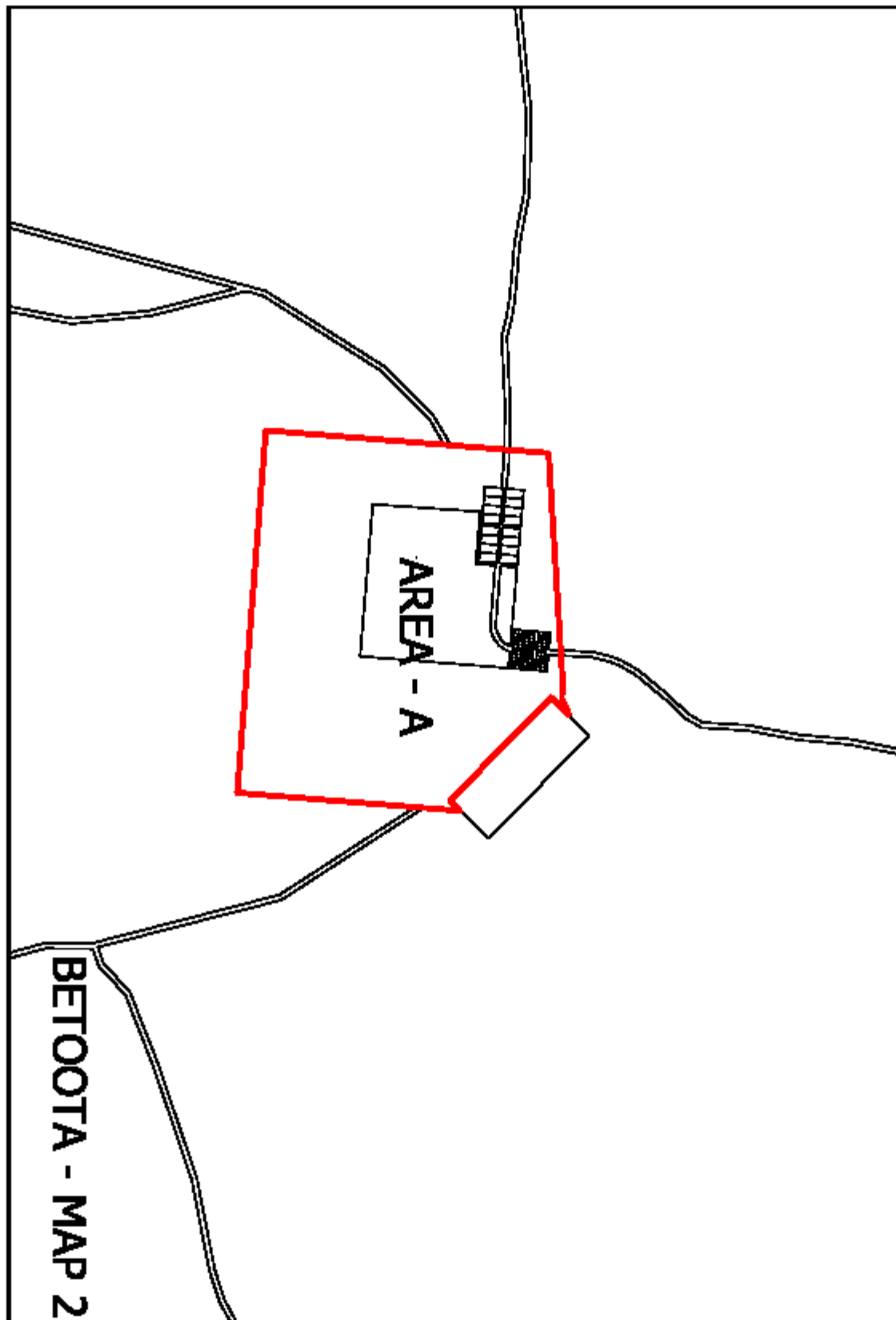
## Diamantina Shire Council Revenue Statement 2015/2016

Diamantina Shire Council <u>Primary Land Use Codes 2015/16</u>		
Land Use Code No.	Description	Explanation
51	Church/Facilities	Churches, places of worship, church hall etc
52	Cemetery (Include Crematoria)	Cemetery (Include Crematoria).
55	Library	Library
56	Show Ground, Race Course, Airfield	Airfield parking, no maintenance. If maintenance see Code 36A or Code 36B.
57	Parks, Gardens	Parks, Gardens - including undeveloped parkland.
58	Educational	include Kindergarten, University, Tertiary, State and Private, residential colleges/school and non-residential school, kindergarten.
60	Sheep Grazing	Dry Poorer country associated with running wethers.
61	Sheep Breeding	Better class country used for lamb breeding.
64	Cattle Grazing Breeding	Concentration of the growing and selling of young stock – includes stud breeding.
65	Cattle Grazing Breeding and Fattening	Mixture of growing and/or selling young and mature stock – includes associated studs.
66	Cattle Grazing Fattening	Concentration of feeding and grazing mature stock for sale (includes feedlots).
72A	Section 49 Valuation Vacant Urban Land	Vacant land subdivided under Sections 49 and 50 of the Land Valuation Act 2010 in an urban area.
72B	Section 49 Valuation Vacant Other Land	Vacant land subdivided under Sections 49 and 50 of the Land Valuation Act 2010 in a rural area.
90	Power Station	Production of electricity
91	Transformer	Transformer, substation, tv/radio transmission towers, telecommunication towers
95	Reservoir, Dam, Bore, Pipeline	Reservoir, Dam, Bore, Pipeline - includes permanent pump site.
99	Community Protection Centre	Ambulance, Police Station, SES, Fire Station, Council Office

## 12. Attachment 2 - Bedourie Map



### 13. Attachment 3 - Betoota Map



## 14. Attachment 4 - Birdsville Map

