



Diamantina Shire Council

Budget 2022/2023



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1. MAYOR'S BUDGET SUMMARY

The 2022/23 budget gets Council back to its core business after a year of COVID uncertainty, while planning for the future. This budget is underpinned by DTMR roadworks, flood restoration works and Works for Qld funding, again demonstrating Council reliance of external funding for its existence. It is a year of uncertainty with significant increases in all commodities used by Council, senior staff turnover and a tight labour market and state and federal governments under financial pressure.

With the rural areas of the shire being revalued and the valuation increases ranging from 100% - 315%, Council has continued capping rate increases for rural rates at 5% for this differential rate category. General rates will increase for the remainder of categories by 5% for all categories. The discount on general rates will be retained at 15% where paid by the due date. Interest on outstanding rates and charges has been reduced to 3.27%. All service and utility charges will rise by 5%.

The budget includes operational revenue of \$22,991,187 and operational expenditure at \$26,782,275 for an operational loss of \$3,791,088. Capital expenditure amounts to \$11,223,219 and capital revenue is budgeted at \$3,918,304. Overall, the cash balance is expected to decrease by \$4,883,421.

The budget includes a 23% increase in financial assistance grants which is gratefully received. Council is focused on progressing and completing projects associated with tourism and heritage even if grants or subsidies are not forthcoming. The budget has not included potential revenue from the sale/transfer of significant assets such as the Birdsville Tourist Park, Birdsville Lodge and Health clinics.

Roadworks

RMPC \$4,630,037
Main Road Contract works \$3,739,384
Flood restoration works to Shire Roads \$2,300,000
Shire Roadworks \$420,000
Big Red Road Pave and Seal 26.6-33.5km \$2,642,186
Footpaths Birdsville \$200,000
Birdsville old Causeway preplanning \$50,000

Other Projects including in the budget are:

Plant Replacement \$1.8 million nett
Mobile batching plant site in Birdsville \$150,000
Replacement of Switchboard and additional heat exchanger at Birdsville Water tower \$150,000
CCTV of sewerage and stormwater pipes \$180,000
Cemetery upgrades \$100,000
Bedourie Anzac Park \$100,000
Irrigation of existing green spaces BD & BV \$100,000
Birdsville Airport additional taxiway and parking \$850,000 (subject to 50% grant)
Renew Air-conditioning in Bedourie community Centre \$200,000
Concept planning for new Birdsville Hall, Bedourie Administration Centre and Bedourie depot \$150,000

Tourist related

Birdsville Geothermal Plant site \$250,000
Birdsville Courthouse \$350,000
Bedourie Pise House \$100,000
Two Boys Dreaming Walking trail \$380,000 (subject to part external funding)
Consultant engagement and associated project costs \$200,000

Outlook

Council will continue to be put under pressure to be financially sustainable, given its reliance on external funding. Post this financial year, contract work on Main Roads is almost non-existent and tough decision may need to be made.

Robbie Dare
Mayor

2. REVENUE POLICY

CONTROL:

Policy Type:	Financial
Authorised by:	Council
Head of Power:	<ul style="list-style-type: none"> Local Government Act 2009; and Local Government Regulation 2012.
Responsible Officer:	Chief Executive Officer
Adopted / Approved:	Minute No. 2022.07.29-SM-2
Last Reviewed:	July 2022
Next Review:	May 2023 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 2021-2022 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.

2. POLICY

2.1 CONTEXT:

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

2.2 POLICY STATEMENT:

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

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

3. STANDARDS AND PROCEDURES

3.1 KEY PRINCIPLES

3.1.1 Planning Framework

- The Local Government Act 2009 sets a general planning framework within which Council must operate. There are a number of elements to the planning framework including the preparation and adoption of a Corporate Plan, Operational Plan and an Annual Budget.
- Section 193 of the Local Government Regulation 2012 also requires a Local Government to review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.
- Council considers that the best way of setting its revenue objectives, and to achieve them, is to effectively plan through each of the elements of the planning framework. The revenue policy effectively cascades down through the Corporate Plan. Council's 2019 – 2024 Corporate Plan includes the following objective:

'Long term financial sustainability.'

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

'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 of the financial cycle of local economic, social and environmental conditions in order to assist smooth running of the local economy;
 - Adjusting the way general rates are charged in response to fluctuations in valuations combined with economic and seasonal factors affecting major local industries; and
 - Equity through flexible payment arrangements for ratepayers with lower capacity to pay.

3.2.3 Recovery of Rates and Charges

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

3.2.4 Concessions for Rates and Charges

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

3.2.5 Cost Recovery Fees

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
Revenue Policy 2015-16	May 18 2015; Minute No. 2015.05.18-OM-03
Revenue Policy 2016-17	June 27 2016; Minute No. 2016.06.27-OM-5
Revenue Policy 2017-18	May 15 2017; Minute No. 2017.05.15-OM-12
Revenue Policy 2018-19	May 21 2018; Minute No. 2018.05.21-OM-11
Revenue Policy 2019-20	June 24 2019; Minute No. 2019.06.24-OM-5
Revenue Policy 2020-21	June 22 2020; Minute No. 2020.06.22-OM-3
Revenue Policy 2020-21	July 19 2021, Minute No. 2021.07.19-OM-9

3. REVENUE STATEMENT

BACKGROUND

Local Government Act 2009

Section 104(5) (a) of the *Local Government Act 2009* states the following:

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.*

INTRODUCTION

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

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

The Council has a forecast revenue budget of \$22.99 million for the 2022/23 financial year, comprised mainly of rates and charges imposed by the Council, Commonwealth and State Government grants and subsidies, sales and recoverable works, fees and charges, rental income, interest and other income.

Council's estimated revenue for the forthcoming year is:

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

PERIOD

This statement applies from July 1, 2022 to June 30, 2023.

RATING

Differential General Rates

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

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

- The rateable value of the land;
- Relative valuations between different types of land;
- The approach to general rating adopted by the Diamantina Shire Council for the 2021/22 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
CATEGORY 1 Bedourie	Those lands situated within the boundaries of the Town Reserve of Bedourie and not otherwise categorised.	Land identified as area A of map 'Bedourie - Map 1' and having a land use code of 00,01,02,03,04,05,07,08,48,50,72A, or 94
CATEGORY 2 Betoota	Those lands situated within the boundaries of the Town Reserve of Betoota and not otherwise categorised.	Land identified within area A of map 'Betoota - Map 2' having a land use code of 00,01,02,03,04,05,07,08,48,50,72A, or 94
CATEGORY 3 Birdsville	Those lands situated within boundaries of the Town Reserve of Birdsville and not otherwise categorised.	Land identified within area A of map 'Birdsville - Map 3' having a land use code of 00,01,02,03,04,05,07,08,48,50,72A,83 or 94
CATEGORY 4 Rural	Those lands within the shire located outside of a town area and used for grazing or agricultural purposes.	Land having a land use code of 04,05,60,61,64,65,66,72B, or 94
CATEGORY 5.1 Mining-Small	Those lands within the Shire used, or capable of being used for extractive or mining purposes with annual extraction of less than 1,000 tonnes.	Land having the land use code of 40A,40B
CATEGORY 5.2 Mining-Medium	Those lands within the Shire used, or capable of being used for extractive (mining) purposes with annual extraction of between 1,000 and 10,000 tonnes.	Land having the land use code of 40A,40B
CATEGORY 5.3 Mining-Large	Those lands within the Shire used, or capable of being used for extractive (mining) purposes with annual extraction of more than 10,000 tonnes.	Land having the land use code of 40A,40B
CATEGORY 5.4 Mining-Other	All mining leases which are not otherwise categorised, issued within the council area of greater than 50 hectares	Land having the land use code of 40A,40B
CATEGORY 6 Telecommunications	Those lands within the Shire used or capable of being used for telecommunications purposes.	Land having the land use code of 36A,36B, or 91

COLUMN 1 CATEGORY	COLUMN 2 DESCRIPTION	COLUMN 3 IDENTIFICATION
CATEGORY 7.1 Commercial Birdsville Operating	Those lands within Birdsville used or capable of being used for commercial purposes and/or which in full or part provides goods and/or services to visitors/travellers.	Land identified as area A on Birdsville Map 3 and having a land use code of 10,11,13,17,18,19,21,22,23,24,25,27,30,34,36A,36B,38,41,42,43,44,47,49,51,52,55,56,57,58,91,95,97, or 99
CATEGORY 7.2 Commercial Bedourie Operating	Those lands within Bedourie used or capable of being used for commercial purposes and/or which in full or part provides goods and/or services to visitors/travellers.	Land identified as area A on Bedourie Map 1 and having a land use code of 10,11,13,17,18,19,21,22,23,24,25,27,30,34,36A,36B,38,41,42,43,44,47,49,51,52,55,56,57,58,91,95,97, or 99
CATEGORY 7.3 Commercial Birdsville Non-Operating	Those lands within Birdsville capable of being used for commercial purposes but do not provide services to tourists/travellers.	Land identified as area A on Birdsville Map 3 and having a land use code of 10,11,13,17,18,19,21,22,23,24,25,27,30,34,36A,36B,38,41,42,43,44,47,49,51,52,55,56,57,58,91,95,97, or 99
CATEGORY 8 Industrial	Those lands within the Shire used or capable of being used for industrial purposes.	Land identified as area A on Bedourie Map 1 or area A on Birdsville Map 3 having a land use code of 01,28,29,31,33,35,36A,36B,37A.
CATEGORY 9 Intensive Accommodation	All land predominately used or capable of being used for providing intensive accommodation for more than 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".	Land having a land use code of 44
CATEGORY 10 Petroleum Lease	All Petroleum leases issued within the Council Area.	Land having a land use code of 40C
CATEGORY 11 Petroleum Other	All land, used or capable of being used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction /processing such as water storage, pipelines), excluding petroleum leases.	Land having a land use code of 40C
CATEGORY 12 Geothermal Lease	All geothermal leases issued within the Council area.	Land having a land use code of 40D
CATEGORY 13 Geothermal Other	All land, used or capable of being used primarily for geothermal extraction and/or processing (or for purposes ancillary or associated with geothermal extraction /processing such as water storage, pipelines), excluding geothermal leases.	Land having a land use code of 40D
CATEGORY 14 Power Station	All land, within the Council area, used or capable of be used for or ancillary to the generation and transmission of electricity.	Land having a land use code of 90 or 91

Definitions for words used in this table

“Mining”

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

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

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

“Land Use Code”

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

“Bedourie - Map 1”, “Betoota - Map 2” and “Birdsville - Map 3”

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

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category, is as follows:

Category		Rate in the Dollar (cents)		Minimum Differential General Rate \$	
		2021/22	2022/23	2021/22	2022/23
1	Bedourie	2.0361	2.1379	\$514.01	\$539.71
2	Betoota	4.0028	4.2029	\$378.74	\$397.68
3	Birdsville	2.0361	2.1379	\$514.01	\$539.71
4	Rural	1.9436	2.0408	\$513.71	\$539.40
5.1	Mining - Small	36.1511	37.9587	\$1,536.61	\$1,613.44
5.2	Mining - Medium	45.8870	48.1814	\$15,008.97	\$15,759.42
5.3	Mining - Large	54.3717	57.0903	\$78,388.62	\$82,308.05
5.4	Mining - Other	54.3717	57.0903	\$78,388.62	\$82,308.05
6	Telecommunications	3.0772	3.2311	\$633.04	\$664.69
7.1	Commercial Birdsville Operating	5.8535	6.1462	\$620.63	\$651.66
7.2	Commercial Bedourie Operating	2.9324	3.0790	\$620.63	\$651.66
7.3	Commercial Birdsville Non-Operating	2.2830	2.3972	\$633.04	\$664.69
8	Industrial	2.2000	2.3100	\$633.04	\$664.69
9	Intensive Accommodation	42.9160	45.0618	\$33,177.74	\$34,836.63
10	Petroleum Lease	46.9293	49.2758	\$18,110.33	\$19,015.85
11	Petroleum Other	46.9293	49.2758	\$9,069.23	\$9,522.69
12	Geothermal Lease	46.9293	49.2758	\$18,109.24	\$19,014.70
13	Geothermal Other	46.9293	49.2758	\$4,850.05	\$5,092.55
14	Power Station	47.2812	49.6453	\$6,027.40	\$6,328.77

Objection to Categorisation

Pursuant to section 90 of the *Local Government Regulation 2012* the owners of rateable land will be informed that they have the right of objection to the category their land is included in. All objections shall be to the Chief Executive Officer of the Diamantina Shire Council and the only basis for objection shall be that at the date of issue of the rate notice, the land should belong to a different rating category.

Limiting of Rates Increase

Pursuant to section 116 of the *Local Government Regulation 2012*, the amount of the differential general rate to be levied for the 22/23 financial year on the categories of land identified in Column 1 of the table below, be limited to an amount no more than an amount equal to the amount of general rate levied on that land in the previous financial year increased by the percentage identified in column 2 of the table below:

Column 1 – Category	Column 2 – Percentage Increase (i.e. “the cap”)
Category 4 - Rural	5%

Separate Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council will make and levy a separate charge (to be known as the “Environmental Levy Separate Charge”), in the sum of \$113.62 per rateable assessment, to be levied equally on all rateable land in the shire, for environmental and waste management purposes.

Utility Charges

Water Utility Charge

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

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

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, where Council considers the relativity between each land use type in determining the number of units allocated.

Table A

DESCRIPTION OF LAND	BEDOURIE WATER SUPPLY (WATER UNITS)	BIRDSVILLE WATER SUPPLY (WATER UNIT)
Vacant Unconnected Land	9	18
Vacant Connected Land	10	20
Detached Dwelling	10	20
Attached Dwelling Unit -each	8	16

DESCRIPTION OF LAND	BEDOURIE WATER SUPPLY (WATER UNITS)	BIRDSVILLE WATER SUPPLY (WATER UNIT)
Motels – per accommodation unit	4	8
Hotels	15	30
Health Clinic	15	30
School	20	40
Caravan Parks per shower	6	8
Commercial or Industrial Premises	10	20
Intensive Accommodation per shower	4	6
Geothermal Power Station	0	500
Stock Trough	15	15
Council Outdoor Sports Facility	20	40

Bedourie and Birdsville are supplied with water from the Artesian Basin as their potable water supply. In addition, Birdsville is supplied with an untreated water supply from the Diamantina River for gardening purposes. An equivalent number of units is charged for a potable supply and untreated supply in Birdsville.

Each use on the land is aggregated to determine the total water units to be charged to the land. Eg. Where a Hotel and a detached dwelling are on the same lot in Bedourie, a total of 25 units of water would be charged (15 for hotel and 10 for dwelling).

The charge per water unit is \$47.89.

Pursuant to section 102(2) of the Local Government Regulation 2012, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.

Sewerage Utility Charge

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

Sewerage charges apply to all properties that are 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 any interest and redemption charges incurred by Council, and the cost of operating, maintaining and managing the sewerage system. The charge is set to recover these costs. A charge is applied to each W.C. pedestal installed on each property (exceptions apply).

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

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

Schedule 1		
CED Scheme	Charge applies to:	% of CED Sewerage Connected Charge
Connected Sewerage Charge	<ul style="list-style-type: none"> Each single residential dwelling. Each unit in a multi-unit dwelling. Each WC pedestal or urinal in non-residential premises. Each of the first five (5) WC pedestal or urinal in an assessment with a land use of Hotel, Motel, Caravan Park and other approved Council commercial lodgings. 	100% of Charge

Schedule 1		
CED Scheme	Charge applies to:	% of CED Sewerage Connected Charge
Un-connected Sewerage Charge	<ul style="list-style-type: none"> Properties which are either contained wholly or partly within the declared CED sewer area but which are not connected to Council CED sewerage system 	95% of Charge
5+ Pedestals Sewerage Charge	<ul style="list-style-type: none"> The sixth and each additional WC Pedestal or urinal on an assessment with a land use of Hotel, Motel, Caravan Park and other approved Council commercial lodgings. 	40% of Charge

The CED sewerage connected charge is \$159.06.

Waste Collection Utility Charge

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

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

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

- (i) The waste collection charges will apply to all improved rateable and non-rateable properties which are either contained wholly or partly within the declared water or sewer areas in Bedourie or Birdsville, as per schedule 2.
- (ii) 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.
- (iii) Charges for waste collection service will commence upon the premises being considered to be occupied and the delivery of the 240-litre bin to the premises by Council.
- (iv) Arrangements can be made to collect additional mobile garbage bins on the normal bin collection day on a temporary basis upon payment of the relevant charge.
 -
- (v) Arrangements can be made to collect bin/s on days other than the normal bin collection day on a cost recovery basis.

Schedule 2	
Waste Collection Charges	Charge applies to:
Collection Charge - Residential	<ul style="list-style-type: none"> Each premises' is allocated one (1) 240-litre mobile garbage bin and is serviced weekly. If requested, each additional 240-litre weekly mobile garbage bin serviced on the normal bin collection day
Collection Charge – Non-residential	<ul style="list-style-type: none"> Each property with a structure is allocated one (1) 240-litre mobile garbage bin and is serviced weekly. If requested, each additional 240-litre weekly mobile garbage bin service. Council's Environmental Health Officer will determine minimum bin numbers for any premise that is regulated by government legislation.

The Waste Management charge is \$113.62 per 240 litre bin.

DISCOUNT

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

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

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

PAYMENTS IN ADVANCE

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

INTEREST

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of three point two seven percent (3.27%) per annum is to be charged on all overdue rates or charges.

The Department of State Development, Local Government and Planning advises that from **1 July 2022**, the new maximum interest rate of 8.17 per cent will apply for the 2022–23 financial year and a resolution setting the actual rate to be charged by a council will be required to be made at the budget meeting for the 2022–23 financial year.

LEVY AND PAYMENT

Pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied for the full year 1 July 2022 to 30 June 2023.

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

COLLECTION OF OUTSTANDING RATES AND CHARGES

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

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

REBATES AND CONCESSIONS

Concessions

The Diamantina Shire Council does not plan to fund any rebates and concessions for the 2022/2023 financial year.

Pensioners

Council will grant a State Pensioner's Subsidy, of Rates and Charges, to approved Pensioners Affairs Card holders who are the sole or joint owner of the property, and

- are solely or jointly with a co-owner, legally responsible for the payment of the rates/charges; and
- reside on the property for which the remission is claimed; and

- make a claim on the appropriate application form, for an initial application.

COST RECOVERY FEES

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

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

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

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

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

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

The Council's Fees and Charges Schedule for 2022/2023 contains all general fees and charges and cost recovery fees and charges made by the Council and are open to inspection at the Council's public offices or on Council's website.

COMMERCIAL FEES AND CHARGES

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

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

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

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

Attachment 1 - Land Use Codes

<u>Primary Land Use Codes 2022/23</u>		
Land Use Code No.	Description	Explanation
00	Unspecified Land not categorised by any other land use code.	
01	Vacant Urban Land	Vacant land being put to no use in an urban area (irrespective of zoning) and generally less than 5,000 square metres.
02	Single Unit Dwelling	Land used primarily as a site for a dwelling in an urban area and generally less than 5,000 square metres.
03	Multi Dwellings or Flats	The use of a parcel of land for two or more self-contained residential dwellings or flats but not group or strata title and in an urban area.
04	Large Home Site Vacant	Vacant land being put to no use (irrespective of zoning), generally between 5,000 square metres and 10 hectares (inclusive) and not used for a bonafide rural activity
05	Large Home Site Dwelling	Land used primarily as a site for a dwelling, generally between 5,000 square metres and 10 hectares (inclusive) and not used for a bonafide rural activity.
06	Outbuildings Urban	A parcel of land with a relatively minor shed or garage as the main structural improvement in an urban area. The improvement would be a gross underdevelopment of the site.
07	Guest House/Private Hotel	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel) in an urban area.
08	Building Format Plan Primary Use Only	A residential parcel of land surveyed on a Building Format Plan which may include Common Property and which has attached to it a Community Management Statement in an urban area.
10	Combined Dwelling and Shops	Combined dwelling/multi dwelling and shops i.e. residential flats with shops but not registered on a Building Unit Plan or Group Title Plan.
11	Shop	Single Shop with or without attached accommodation and may include provision for car parking.
13	Shopping Group (2 - 6 Shops)	Two to six shops and may include provision for car parking.
17	Restaurant/Function Centre	Restaurant including fast food outlet e.g. Kentucky Fried Chicken, McDonalds or function centre.
18	Special Tourist Attraction	Any development with special recreation, historical or residential features which attracts a large number of people (includes tourist village).
19	Walkway	Stratum as walkway.
21	Residential Institution (Non-Medical Care)	Aged People's Homes not predominantly medical care.
22	Car Park	An area of land which has been prepared to accommodate vehicles either below or at ground level or on suspended concrete floors.
23	Retail Warehouse	Isolated large showroom, warehouse used for retail purposes.
24	Sales Area Outdoors (Dealers, Boats, Cars etc)	Dealers, Boats, Cars, etc.
25	Professional Offices	Building with professional offices, finance, banks, lending agents and brokers which are predominantly offices.

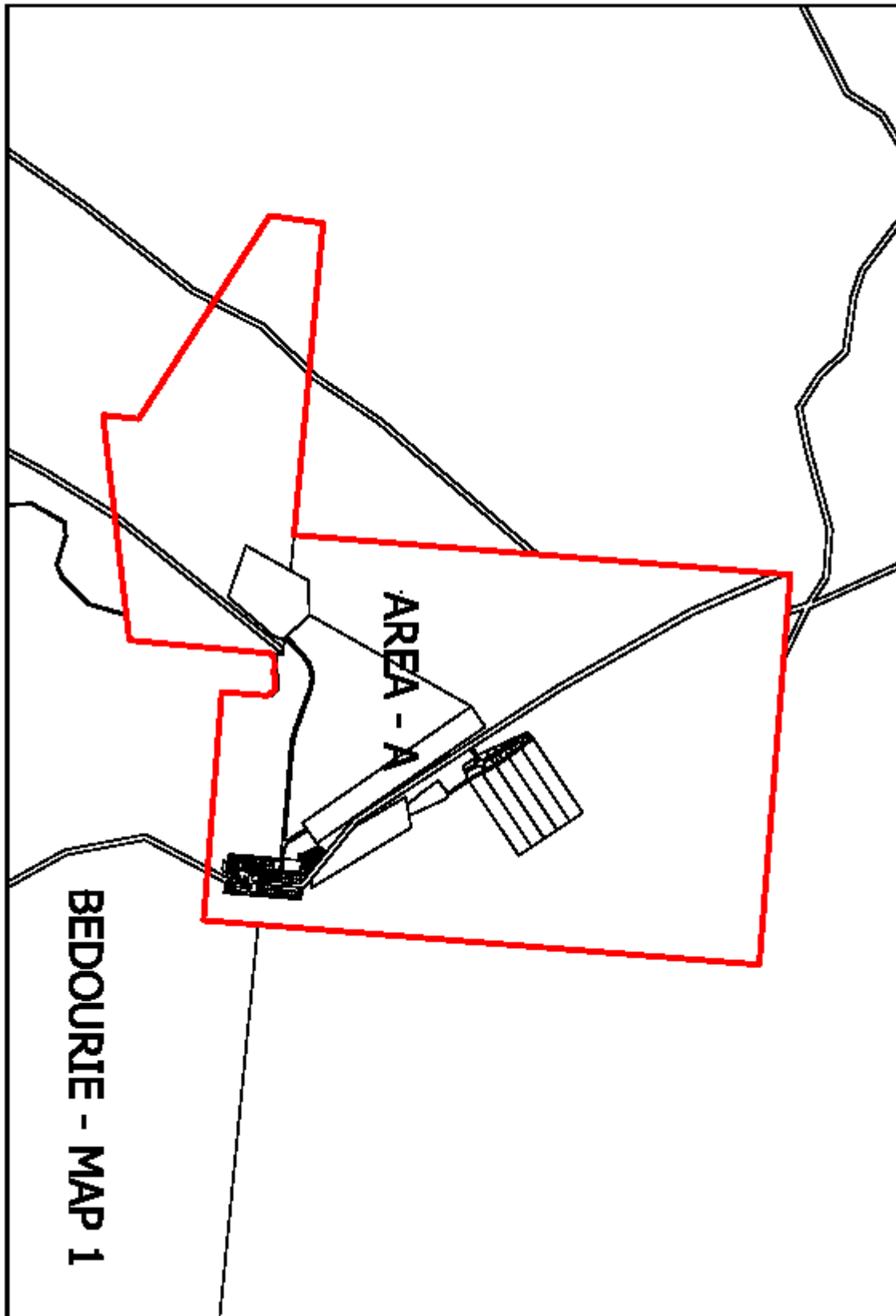
Primary Land Use Codes 2022/23

Land Use Code No.	Description	Explanation
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
36A	Light Industry A	Light/service industries e.g. vehicle workshops, bicycle repairs, furniture assembly/repairs/restoration, electrical goods repairs/maintenance, locksmiths, lawn mower repairs or upholstery or car washes.
36B	Light Industry B	Light manufacturing industries e.g. bread making, clothing manufacturing, dry cleaning, glass cutting or implement/machinery assembly.
37A	Heavy Industry	Industry from where a deal of offensive noise, odour, dust, etc. emanates that is not Abattoir – Land Use Code 37B.
38	Advertising - Hoarding	Advertising - Hoarding. Predominantly used for advertising.
40A	Extractive (Quarry)	Any industry which extracts quarry material from the ground.
40B	Extractive (Mining)	Any industry which extracts mining material from the ground.
40C	Gas or Oil Extraction	Any industry which extracts gas or oil from the ground.
40D	Geothermal	Any geothermal industry
41	Child Care excluding Kindergarten	Facility for safe keeping of below school age children.
42	Hotel/Tavern	Premises licensed by Licensing Commission as hotel or tavern for the sale of liquor including casino.
43	Motel	Building predominantly used for overnight accommodation of persons plus vehicle.
44	Intensive Accommodation	Land predominately used or capable of being used for providing intensive accommodation for more than 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as “workers accommodation”, “single 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.

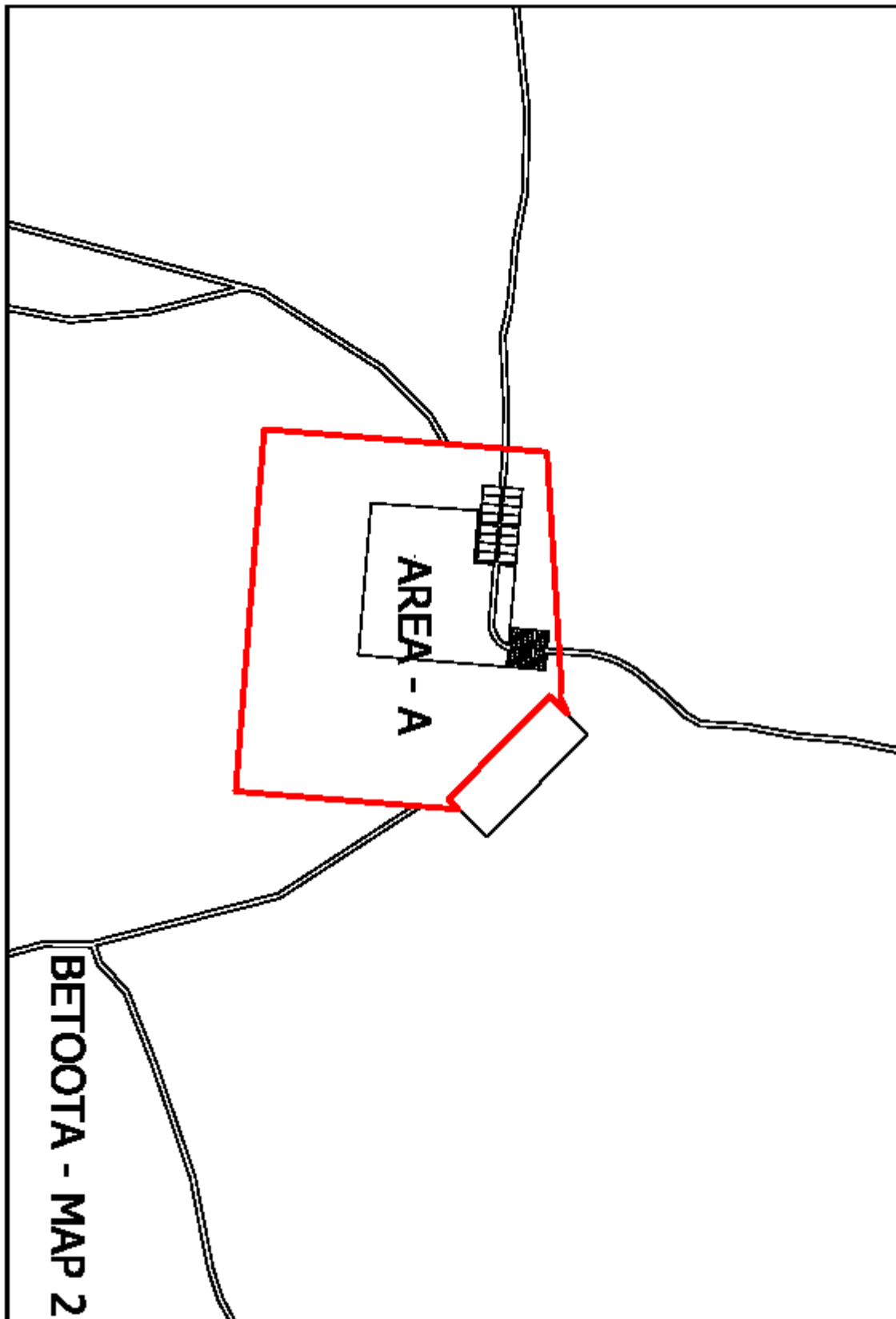
Primary Land Use Codes 2022/23

Land Use Code No.	Description	Explanation
49	Caravan Park	Caravan Park
50	Other Club Non Business Boy Scouts/Girl Guides etc. not run as a business.	Memorial Halls, Q.C.W.A., School of Arts etc. Sporting Clubs not run as business including sports fields/area tennis courts etc.
51	Church/Facilities	Churches, places of worship, church hall etc
52	Cemetery (Include Crematoria)	Cemetery (Include Crematoria).
53	Special Use Commonwealth Government	Secondary Code Only
54	Special Use State Government	Secondary Code Only
55	Library	Library
56	Show Ground, Race Course, Airfield	Airfield parking, no maintenance. If maintenance see Code 36A or Code 36B.
57	Parks, Gardens	Parks, Gardens - including undeveloped parkland.
58	Educational	include Kindergarten, University, Tertiary, State and Private, residential colleges/school and non-residential school, kindergarten.
59	Special Use Local Government	Secondary Code Only
60	Sheep Grazing	Dry poorer country associated with running wethers.
61	Sheep Breeding	Better class country used for lamb breeding.
64	Cattle Grazing Breeding	Concentration of the growing and selling of young stock – includes stud breeding.
65	Cattle Grazing Breeding and Fattening	Mixture of growing and/or selling young and mature stock – includes associated studs.
66	Cattle Grazing Fattening	Concentration of feeding and grazing mature stock for sale (includes feedlots).
72A	Section 49 Valuation Vacant Urban Land	Vacant land subdivided under Sections 49 and 50 of the Land Valuation Act 2010 in an urban area.
72B	Section 49 Valuation Vacant Other Land	Vacant land subdivided under Sections 49 and 50 of the Land Valuation Act 2010 in a rural area.
83	Small Crops & Fodder – Non Irrigation	
89	Animal Special	
90	Power Station	Production of electricity
91	Transformer	Transformer, substation, tv/radio transmission towers, telecommunication towers
94	Vacant Rural Land (Excl 01 & 04)	
95	Reservoir, Dam, Bore, Pipeline	Reservoir, Dam, Bore, Pipeline - includes permanent pump site.
97	Welfare home/institution	
98	General (if exclusive use is single dwelling or farming)	Secondary Code Only
99	Community Protection Centre	Ambulance, Police Station, SES, Fire Station, Council Office

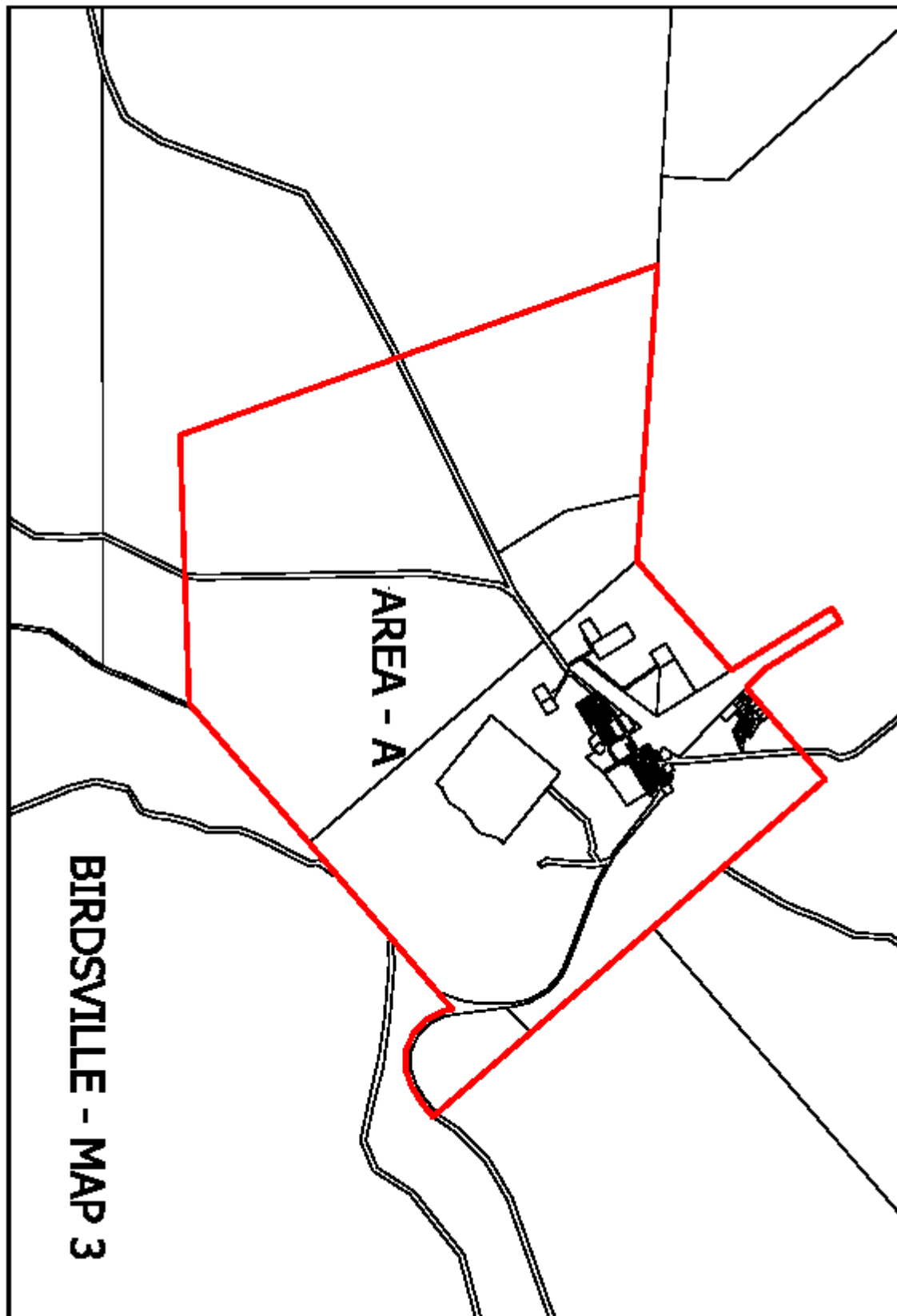
Attachment 2 - Bedourie Map



Attachment 3 - Betoota Map



Attachment 4 - Birdsville Map



4. CEO STATEMENT OF ESTIMATED FINANCIAL POSITION

The estimated financial position (cash balance and operating surplus/deficit) as at 30 June 2022 is significantly influenced by the timing of receipts and operational performance in the concluding months of the financial year as detailed below:

- Funds with QTC and at call totals \$14,969,779 at the end of June, and includes the receipt of the advance Finance Assistance Grants and the draw down of \$1m loan;
- The expenditure on various grant funded projects concluded in June with final payments not yet received for all of these projects;
- Significant expenditure on roadwork projects funded by DTMR are ongoing with reimbursement of claims not necessarily paid in the same period.

A modest deficit of over \$1m is the likely result for the year.

Council should consider this position a realistic ending position for the year.

Leon Love
Chief Executive Officer

5. COMPARISON OF DIFFERENTIAL RATES AND CHARGES

COMPARISON OF DIFFERENTIAL GENERAL RATES							
COLUMN 1 CATEGORY	COLUMN 2 DESCRIPTION	2021/22 Minimum General Rate	2022/23 Minimum General Rate	% Incr eas e	2021/22 Rate in \$UCV (cents)	2022/23 Rate in \$UCV (cents)	% Incr eas e
CATEGORY 1 Bedourie	Those lands situated within the boundaries of the Town Reserve of Bedourie and not otherwise categorised.	\$514.01	\$539.71	5%	2.0361	2.1379	5%
CATEGORY 2 Betoota	Those lands situated within the boundaries of the Town Reserve of Betoota and not otherwise categorised.	\$378.74	\$397.68	5%	4.0028	4.2029	5%
CATEGORY 3 Birdsville	Those lands situated within boundaries of the Town Reserve of Birdsville and not otherwise categorised.	\$514.01	\$539.71	5%	2.0361	2.1379	5%
CATEGORY 4 Rural	Those lands within the shire located outside of a town area and used for grazing or agricultural purposes.	\$513.71	\$539.40	5%	1.9436	2.0408	5%
CATEGORY 5.1 Mining-Small	Those lands within the Shire used, or capable of being used for extractive or mining purposes with annual extraction of less than 1,000 tonnes.	\$1,536.61	\$1,613.44	5%	36.1511	37.9587	5%
CATEGORY 5.2 Mining-Medium	Those lands within the Shire used, or capable of being used for extractive (mining) purposes with annual extraction of between 1,000 and 10,000 tonnes.	\$15,008.97	\$15,759.42	5%	45.8870	48.1814	5%
CATEGORY 5.3 Mining-Large	Those lands within the Shire used, or capable of being used for extractive (mining) purposes with annual extraction of more than 10,000 tonnes.	\$78,388.62	\$82,308.05	5%	54.3717	57.0903	5%
CATEGORY 5.4 Mining-Large	All mining leases which are not otherwise categorised, issued within the Council area of greater than 50 hectares.	\$78,388.62	\$82,308.05	5%	54.3717	57.0903	5%
CATEGORY 6 Telecommunicati ons	Those lands within the Shire used or capable of being used for telecommunications purposes.	\$633.04	\$664.69	5%	3.0772	3.2311	5%
CATEGORY 7.1 Commercial Birdsville Operating	Those lands within the Shire used or capable of being used for commercial purposes.	\$620.63	\$651.66	5%	5.8535	6.1462	5%
CATEGORY 7.2 Commercial Bedourie Operating	Those lands within the Shire used or capable of being used for commercial purposes.	\$620.63	\$651.66	5%	2.9324	3.0790	5%
CATEGORY 7.3 Commercial Birdsville Non-Operating	Those lands within the Shire used or capable of being used for commercial purposes.	\$633.04	\$664.69	5%	2.2830	2.3972	5%

COMPARISON OF DIFFERENTIAL GENERAL RATES							
COLUMN 1 CATEGORY	COLUMN 2 DESCRIPTION	2021/22 Minimum General Rate	2022/23 Minimum General Rate	% Incr eas e	2021/22 Rate in \$UCV (cents)	2022/23 Rate in \$UCV (cents)	% Incr eas e
CATEGORY 8 Industrial	Those lands within the Shire used or capable of being used for industrial purposes.	\$633.04	\$664.69	5%	2.2000	2.3100	5%
CATEGORY 9 Intensive Accommodation	All land predominately used or capable of being used for providing intensive accommodation for more than 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	\$33,177.74	\$34,836.63	5%	42.9160	45.0618	5%
CATEGORY 10 Petroleum Lease	All Petroleum leases issued within the Council Area.	\$18,110.33	\$19,015.85	5%	46.9293	49.2758	5%
CATEGORY 11 Petroleum Other	All land, used or capable of being used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction /processing such as water storage, pipelines), excluding petroleum leases.	\$9,069.23	\$9,522.69	5%	46.9293	49.2758	5%
CATEGORY 12 Geothermal Lease	All geothermal leases issued within the Council area.	\$18,109.24	\$19,014.70	5%	46.9293	49.2758	5%
CATEGORY 13 Geothermal Other	All land, used or capable of being used primarily for geothermal extraction and/or processing (or for purposes ancillary or associated with geothermal extraction /processing such as water storage, pipelines), excluding geothermal leases.	\$4,850.05	\$5,092.55	5%	46.9293	49.2758	5%
CATEGORY 14 Power Station	All land, within the Council area, used or capable of being used for or ancillary to the generation and transmission of electricity.	\$6,027.40	\$6,328.77	5%	47.2812	49.6453	5%

6. BUDGET 22/23 & LONG TERM FINANCIAL FORECAST ('000)

6.1. Budgeted Income and Expenditure Statement

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Revenue										
Net rates and utility charges	1,332	1,365	1,407	1,451	1,496	1,542	1,590	1,640	1,690	1,743
Fees and charges	1,349	1,376	1,403	1,431	1,460	1,489	1,519	1,549	1,580	1,612
Operating grants, subsidies & contrib	4,916	4,814	6,901	8,106	8,206	8,307	8,409	8,513	8,618	8,725
Interest revenue	211	196	199	253	259	266	274	283	294	306
Sales contract & recoverable works	14,669	15,500	14,800	15,300	15,759	16,232	16,719	17,220	17,737	18,269
Rental Income	597	588	600	612	624	636	649	662	675	689
Other income	20	112	114	117	119	121	124	126	129	131
TOTAL OPERATING REVENUE	22,991	26,038	26,630	27,369	28,023	28,696	29,388	30,099	30,830	31,583
Expenses										
Employee benefits	6,900	6,816	6,987	7,161	7,340	7,524	7,712	7,905	8,102	8,305
Materials and services	14,874	16,317	16,451	16,768	17,078	17,488	18,352	18,747	19,153	19,568
Depreciation and amortisation	4,870	5,043	5,107	5,183	5,275	5,382	5,504	5,639	5,786	5,951
Finance costs	138	208	200	192	182	174	165	157	148	139
TOTAL OPERATING EXPENDITURE	26,782	28,385	28,745	29,305	29,876	30,568	31,734	32,448	33,189	33,962
Operating Surplus (Deficit)	(3,791)	(2,347)	(2,115)	(1,935)	(1,852)	(1,872)	(2,346)	(2,349)	(2,359)	(2,379)
Capital grants and subsidies	3,918	3,240	2,990	3,010	3,030	3,050	3,520	3,570	3,620	3,670
Other capital income	-	-	-	-	-	-	-	-	-	-
TOTAL FOR CAPITAL	3,918	3,240	2,990	3,010	3,030	3,050	3,520	3,570	3,620	3,670
Net result	128	893	875	1,075	1,178	1,179	1,174	1,221	1,261	1,291

7.1. Budgeted Statement of Financial Position ('000)

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Current assets										
Cash and deposits	10,358	10,000	9,940	10,055	10,259	10,535	10,900	11,321	11,753	12,373
Receivables	1,872	2,118	2,172	2,229	2,282	2,330	2,393	2,451	2,510	2,564
Contract Assets	2,495	2,495	2,495	2,495	2,495	2,495	2,495	2,495	2,495	2,495
Inventories	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909
	16,634	16,522	16,516	16,687	16,945	17,269	17,696	18,176	18,667	19,340
Non-Current assets										
Property, plant and equipment	166,647	167,799	168,811	184,438	185,626	186,816	188,009	189,217	205,038	206,245
	166,647	167,799	168,811	184,438	185,626	186,816	188,009	189,217	205,038	206,245
TOTAL ASSETS	183,281	184,321	185,327	201,126	202,571	204,084	205,705	207,393	223,705	225,585
Current liabilities										
Trade and other payables	1,793	1,906	1,936	1,976	2,016	2,059	2,151	2,199	2,248	2,292
Borrowings	150	155	161	167	172	179	185	192	199	206
Contract Liabilities	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981
	3,923	4,042	4,077	4,123	4,169	4,218	4,317	4,371	4,428	4,479
Non-Current liabilities										
Borrowings	2,458	2,303	2,142	1,975	1,803	1,624	1,439	1,247	1,048	843
Provisions	857	857	857	857	857	857	857	857	857	857
	3,315	3,159	2,999	2,832	2,660	2,481	2,295	2,104	1,905	1,700
TOTAL LIABILITIES	7,238	7,201	7,076	6,955	6,829	6,699	6,612	6,475	6,333	6,179
NET COMMUNITY ASSETS	176,043	177,120	178,251	194,170	195,742	197,385	199,093	200,918	217,372	219,407
Community equity										
Asset revaluation surplus	82,634	82,818	83,074	97,918	98,312	98,776	99,310	99,913	115,106	115,850
Retained surplus	93,409	94,302	95,177	96,252	97,431	98,609	99,783	101,004	102,265	103,556
TOTAL COMMUNITY EQUITY	176,043	177,120	178,251	194,170	195,743	197,385	199,093	200,918	217,372	219,407

7.2. Statement of Cash Flows ('000)

For the periods ending 30 June 2023 to 2025

Cash flows from operating activities:

	2022/23	2023/24	2024/25
Receipts from customers	17,164	18,276	17,773
Payment to suppliers and employees	(20,716)	(23,136)	(23,521)
Other income	589	589	599
Non-capital grants and contributions	4,757	6,731	8,005
Interest revenue	211	196	199
Interest expense	(97)	(92)	(87)
Cash inflow/(outflow) from operating activities	1,908	2,564	2,968

Cash flows from investing activities

Grants and contributions for capital expenditure	3,918	3,240	2,990
Payments for property, plant and equipment	(11,223)	(6,012)	(5,863)
Other			
Net cash provided by investing activities	(7,305)	(2,772)	(2,873)

Cash flows from financing activities

Proceeds from borrowings	0	0	0
Repayment of borrowings	(145)	(150)	(155)
Net cash provided by financing activities	(145)	(150)	(155)

Net Increase (Decrease) in cash held	(5,542)	(358)	(60)
Cash at beginning of reporting period	15,900	10,358	10,000
Cash at end of reporting period	10,358	10,000	9,940

7.3. Statement of Changes in Equity ('000)

	Total	Retained Surplus	Asset Revaluation Surplus
Balance at 30 Jun 2022	175,915	93,281	82,634
Net result for the period	128	128	-
Asset revaluation movements	-	-	-
Balance at 30 Jun 2023	176,043	93,409	82,634
Net result for the period	893	893	-
Asset revaluation movements	183	-	183
Balance at 30 Jun 2024	177,120	94,302	82,818
Net result for the period	875	875	-
Asset revaluation movements	256		256
Balance at 30 Jun 2025	178,251	95,177	83,074

7.4. Measures of Financial Sustainability & Required Disclosure

Reported Change in Rates And Utility Charges				
	30/6/22	30/6/23	\$ Increase	% Increase
Budgeted Gross Rate and Utility Charges Revenue ('000)	\$1,266	\$1,332	\$66	5.2%

	Forecast									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Operating Surplus Ratio - Target Benchmark between 0% and 10%										
(Net Operating Surplus / Total Operating Revenue) (%)	(16.5)%	(9.0)%	(7.9)%	(7.1)%	(6.6)%	(6.5)%	(8.0)%	(7.8)%	(7.7)%	(7.5)%
Net Financial Asset / Liability Ratio - Target Benchmark not greater than 60%										
((Total Liabilities - Current Assets) / Total Operating Revenue) (%)	(40.9)%	(35.8)%	(35.4)%	(35.6)%	(36.1)%	(36.8)%	(37.7)%	(38.9)%	(40.0)%	(41.7)%
Asset Sustainability Ratio - Target Benchmark greater than 90%										
(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense) (%)	78.2%	94.7%	89.5%	91.6%	93.7%	92.7%	93.4%	94.5%	95.1%	94.0%

8. OPERATIONAL PLAN 2022 – 2023

Our Environment				
Is protected from degradation by practices which ensure environmental sustainability.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Council practices ensure the rehabilitation of disused roads and gravel pits.	Establish a program to rehabilitate old roadworks and gravel pits.	Program developed	1	IM
Effective waste management practices.	Review Council waste management practices at Birdsville landfill.	Birdsville landfill operations reviewed	Complete	IM
	Consider options for increasing recycling of eligible products.	Options paper considered	Complete	IM
Benefits from the utilisation of renewable energy sources.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Energy producers partner with Council and/or community to maximise the use of renewable energy production.	Lobby relevant agencies to install battery storage within the micro-grid of each town.	Batteries installed at Ergon sites in Bedourie and Birdsville	2	CEO
Continued uptake of renewable energy and energy efficient products. Energy producers partner with Council and/or community to maximise the use of renewable energy production.	Rectify remaining issues with inverters in Bedourie	All roof top solar systems working	100%	IM
Is relatively free from pest weeds and animals.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Pest weed and animal numbers are reduced.	Review pest management plans for currency.	Percentage of statutory plans that are up to date.	100%	IM
Council cooperates at a regional level to prevent pest weed and animal spread into the shire.	Engage with regional bodies and participate in the development of regional environmental management plans and programs.	Number of regional meetings attended.	4 per year	CEO
Is free from roadside waste				

Outcome	Strategy	Measure	Operational Target	Responsible Officer
All roadside waste is removed in the Shire.	Develop a Council policy for the management of roadside waste.	Progress with policy development	Policy adopted	IM

Our Community				
Recognises the value of preserving the unique culture of the area.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Effective waste management practices.	Meet obligations under Indigenous Land Use Agreements (ILUA's) and Cultural Heritage Act and Heritage Act.	Obligations met.	1	CEO/IM
	Progress the development, adoption and implementation of Council's Reflect Reconciliation Action plan.	Plan implemented	Complete	CEO
Financially viable and strongly supported traditional social events.	Maintain support in accordance with Council's grants to community organisations policy.	Percentage of grants made in line with Council policy.	100%	CEO
Preservation of historical sites and artefacts.	Fully develop the Birdsville courthouse site	Attraction open	Complete	CSM
	Research and develop a tourism attraction at the Birdsville Geothermal Plant	Attraction open	Complete	CSM
	Research and develop a tourism attraction at the Pise Hut Bedourie	Attraction open	Complete	CSM
	Seek funding for rehabilitation of Two Boys Dreaming Walking trail and Deon's Lookout	Funding obtained	Complete	CSM
	Record Oral history of Birdsville and Bedourie	History recorded	Complete	CSM
	Engage consultant to investigate various heritage sites across the shire so that various information boards, tourism apps etc can be developed	Consultant engaged	Complete	CEO
Has a cost of living that is managed within Council's capacity.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
The cost of living in the Shire is reduced.	In consultation with businesses, identify ways to reduce the cost of living for residents.	Number of cost of living improvement opportunities identified and implemented.	2 per year	CEO
Has a cost of living that is managed within Council's capacity.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
The cost of living in the Shire is reduced.	In consultation with businesses, identify ways to reduce the cost of living for residents.	Number of cost of living improvement opportunities identified and implemented.	2 per year	CEO
Has attractive, green and clean towns of which residents are proud.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Streetscapes maintained and parks developed in line with service catalogues.	Deliver activities in line with agreed service standards.	% compliance with service standards.	90%	IM
	Install automatic irrigation in existing green spaces	Works completed as budget allows	100%	IM
Has access to the full range of affordable transport Services.				

Outcome	Strategy	Measure	Operational Target	Responsible Officer
A reliable, safe and regular air service at reasonable prices.	Lobby REX to maintain 'Resident fares' for shire residents.	Lobbying activities completed	2/year	CEO
	Lobby the Queensland government to increase seat capacity on air services to Bedourie and Birdsville.	Number of lobbying activities.	1 per year	Mayor
	Maintain a high standard of airport facilities in Bedourie and Birdsville.	Airstrips are compliant with CASA Tier 3 Regulated Passenger Transport (RPT) standards.	2	IM
Has significant private home ownership with all residents appropriately housed.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Private home ownership continues to increase.	Offer residential land for sale.	Land sales.	4 per year	GCM
Private home ownership continues to increase.	Promote the Council housing construction subsidy scheme in the community.	Number of options taken up during the life of the corporate plan.	6	CEO
Where volunteering in the community is a given and community spirit is visible.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Active and well-resourced community groups.	Maintain support in accordance with Council's grants to community organisations policy.	Number of community events.	10 per year	CSM
	Continue to assist community groups to access grant funding.	Number of successful grant applications.	5 per year	FM
Is safe and crime-free.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
The community remains safe and crime free.	Continue to support police and emergency services in the Shire.	Active SES members in each town.	10	CEO
	Maintain engagement with regional police services to ensure that police stations are staffed at all times, community needs are understood and policing is effective.	Number of engagement/lobbying activities.	1 per year	Mayor
	Maintain local disaster management plans.	Disaster management plan status.	Current	CEO
Cares for its residents of all ages.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Services are provided for our aged, youth, children and families as appropriate.	Establish town infrastructure that is disability access compliant.	Assess suitability of public buildings and footpath crossings.	Complete	IM
	Facilitate the provision of play group services as per funding agreement	Status of play group services.	Maintained	CSM
Has access to fully operational medical and pharmacy facilities run by a quality service provider offering affordable access to onsite general practitioners and other health professionals.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
A community that is fully aware of and responsive to primary health care needs.	Lobby Queensland Health to provide half yearly dental visits to shire.	Number of lobbying activities.	1 per year	Mayor

The Central West Hospital and Health Board owns and operates medical facilities in Birdsville and Bedourie.	Negotiate the transfer of the Bedourie an Birdsville Health clinics to CCWHHS	Properties transferred	Complete	CEO
Has quality sporting facilities with high participation rates.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Well maintained sporting facilities which meet community needs with additional facilities as appropriate for the communities.	Develop master plans for 3 racetracks and Birdsville Bronco Yards	Masterplans completed	100%	IM
Has quality internet access to all towns and properties in the Shire and mobile phone coverage is maximised.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
The Birdsville, Bedourie and Betoota race courses have mobile phone coverage.	Investigate options to improve mobile phone coverage at Shire race courses.	Telstra engaged to maximise coverage.	Complete	CEO
Is enhanced by participation in arts and cultural activities.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Community groups are supported in their arts and cultural pursuits.	Support arts and culture through the grants of community organisations policy.	Percentage of grants made in line with Council policy.	100%	CSM

Our Economy...				
Is underpinned by the beef cattle industry and the expanding organic markets.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Improve animal welfare outcomes.	Lobby to extend sealed road network to improve animal welfare.	Number of lobbying activities undertaken.	2 per year	Mayor
Flourishes from a growing tourism industry and continuation of major events.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
More tourists visit year on year.	A range of strategies are developed to extend the tourist season and fill in the peaks within the season in consultation with the community.	Visitor numbers increase outside of peak event periods.	5% each year	CSM
The Birdsville Tourist Park and Birdsville Lodge and Bedourie caravan park contribute significantly to the Shire economy.	Divest Council's interest in the accommodation sites.	% of Sites divested	100%	CEO
Birdsville Courthouse, geothermal precinct and Bedourie Pise' House are established as must see tourist attractions.	Complete restoration works and open to the public as tourist sites, following consultation with community.	Progress with restoration.	Complete	CSM
A regional outback tourism centre is established in Birdsville.	Approach the OQTA to located staff in Birdsville	Number of lobbying activities undertaken.	2 per year	CEO
Cultural, Historical, Indigenous Tourism products developed	Engage resources to develop self-guided app for self-drive routes	Routes established	2 per year	CSM

Council's tourism strategy delivers positive outcomes for the community.	Review and update the tourism strategy.	Progress with strategy review.	Complete	CSM
Benefits from a growing population with full employment.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
The employment rate maintained at more than 95%.	Make Council training activities available to community members if appropriate.	Community attendance at training sessions	20	GCM
Is led by Council and the business community, together growing and diversifying business and industry opportunities.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Additional utilisation of vacant land in Bedourie, Betoota and Birdsville.	Identify and actively market available industrial and residential land stocks.	Council land sales.	Annual Auction	GCM
The Shire planning scheme facilitates the development of environmentally sustainable towns in the Shire.	Review the Shire planning scheme in cooperation with the Department.	Progress with scheme review.	Complete	CEO
Will be much stronger when there is sealed road access to Birdsville and more resilient and safe road access				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
The Bedourie - Birdsville road is fully sealed and a long term commitment to complete the sealing of the Birdsville - Windorah and Bedourie - Windorah roads is secured.	Lobby the Queensland and Australian Governments to fund the pave and bitumen seal of the remaining 18km of the Eyre Developmental Road by 2026.	Lobbying activities.	2 per year	Mayor
Roads are safer to travel on, particularly during major events.	Lobby the Queensland and Australian Governments to fund the construction of sealed overtaking opportunities on the Birdsville Developmental Road at least every 25km and Diamantina Developmental Road every 50km.	Lobbying activities.	2 per year	Mayor
Roads are more flood resilient (closing later, opening earlier) and enabling freight and travellers to move more readily.	Lobby the Queensland and Australian Governments for funds to improving flood immunity to the Diamantina Developmental Road at Farrars Creek channels and Eyre Developmental Road at Diamantina River channels.	Lobbying activities.	2 per year	Mayor

Our Organisation...				
Is a sustainable and effective organisation.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
A quality, effective and motivated workforce.	Ensure staff receive adequate training to enable them to do their job and advance their career.	Training Programs delivered.	Complete	GCM
	Conduct regular performance appraisals for all staff.	Percentage of staff with up to date performance review.	100%	GCM
Best practice Corporate Governance.	Maintain practices in line with the Work Health & Safety Legislation.	Number of WHS incidents.	<50 per year	CEO
	Maintain Council Quality Assurance System.	Ongoing compliance with QA system.	100%	SQO

	Maintain a corporate structure that reflects and meets the needs of the Corporate Plan.	Progress with post corporate plan organisational review.	Complete	CEO
	Maintain high standards of ethical conduct.	Frequency of ethical conduct and policy training.	Annual	GCM
	Support the separation of roles between Council and Management.	Number of Councillor development opportunities.	4 per year	GCM
	Maintain and review the Risk Policy, framework and register.	Risk Register reviewed	Complete	GCM
Effective knowledge management systems and policies in place.	Maintain an effective records management policy and procedure.	Frequency of review of records management system and policy.	Annual	GCM
Long term financial sustainability.	Maintain up to date and compliant financial management and reporting systems.	Number of matters raised in external audit.	<3	CEO
Quality administration and service which meets customer needs.	Provide adequate resources to ensure that administration and customer service functions are carried out effectively.	Level of resources applied to administration.	Maintained in line with CPI	CEO
	Ensure effective and sustainable administrative systems are in place to meet operational and legislative requirements.	Progress with operations review and annual internal audit.	Complete	CEO
	Ensure enquiries and customer requests are satisfactorily dealt with in a timely, appropriate manner.	Percentage of customer requests dealt with outside of targets.	Nil	CEO
Is engaged with its residents.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Effective community engagement.	Conduct half yearly community engagement activities with each Community.	Progress with community engagement strategy development.	Complete	CEO
	Develop and improve communications tools including desert yarns, website, community noticeboard, rates newsletter, annual report etc.	Progress with annual review and update of communication tools effectiveness.	Complete	CEO
	Hold at least two Council meetings in Birdsville each year.	Number of meeting held.	2	CEO
Is a leader in the region which supports regional co-operation, resource sharing and partnerships.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Council participates in projects which advance regional co- operation and resource sharing.	Cooperate with neighbouring Shires in resource sharing activities where mutually beneficial.	Number of resource sharing activities with neighbouring Shires.	5 per year	CEO
	Participate in regional purchasing arrangements where appropriate.	Number of regional purchasing initiatives Council has participated in.	3	CEO
	Participate in regional bodies such as RAPAD, OQTA, ORRG, CWRPMG.	Number of resource sharing activities on a regional basis.	6	Mayor
Is recognised as the sole road construction provider in the Shire.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Maintain a profitable plant operation.	Review plant hire rates and performance periodically.	Status of annual plant review.	Current	CEO

Council owns and operates a quality plant fleet.	Carryout plant changeover in accordance with plant replacement program.	Percentage compliance with plant replacement program.	100%	IM
Council maintains its sole invitee status for all Department of Main Roads (DMR).	Lobby Queensland Government to ensure main roads works are offered to Council in priority.	Number of lobbying activities undertaken.	2 per year	Mayor

Our Infrastructure...				
Is constructed and maintained in a sustainable manner which meets community needs.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
A well maintained Shire road network which meets the needs of the road users.	Carry out works in line with works program.	Percentage of planned works that are completed each year.	90%	IM
	Develop and implement a Gates and Grid Policy and procedure	Policy and Procedure document	Adopted	IM
Airports and services that meet tourism and community growth needs.	Operate and maintain in accordance with CASA and Airservices standards	Standards met	100%	IM
Well maintained community assets with additional facilities as appropriate for the communities.	Implement assets management plans for buildings and other assets.	Percentage of asset management plan actions implemented within agreed time frames.	80%	IM
	Review Council service levels for Town Services.	Service level Catalogue of Town Services.	Complete	CEO
	Complete concept plans for a new depot at Bedourie industrial estate.	Concept plan adopted	Complete	CEO
	Complete concept plans for new Birdsville hall.	Concept plan adopted	Complete	CEO
	Complete Concept plans for new Bedourie administration centre.	Concept plan adopted	Complete	CEO
	Undertake engagement with the community to inform investigations and planning for old Diamantina River causeway replacement.	Progress with engagement and planning.	Complete	IM
	Establish plans for a footpath network in Birdsville including pedestrian access to the racecourse.	Footpath network Plan	Complete	IM
Guarantees quality potable urban water supply and waste water treatment.				
Outcome	Strategy	Measure	Operational Target	Responsible Officer
Secure potable water sources are maintained for Bedourie and Birdsville.	Maintain water infrastructure in accordance with asset management plans.	Percentage of improvement actions in the Drinking Water Quality Management Plan (DWQM) carried out.	100%	IM
A secure and effective waste water treatment system is maintained in each town.	Maintain waste water infrastructure in accordance with asset management plans.	Number of breaches of the Environmentally Relevant Activity permit (ERA).	Nil	IM