



SUSTAINABLY DEVELOPING THE OUTBACK

AGENDA

ALL OPEN AND CONFIDENTIAL ITEMS OF THE Special Budget Meeting

Tuesday, 16 June 2026

I hereby give notice that an Extraordinary Meeting of Budget will be held on

Date: Tuesday, 16 June 2026

Time: 9:00 am

Location: Bedourie Administration Centre

**Julianne Meier
Chief Executive Officer**

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1 OPENING OF MEETING**2 ATTENDANCE****3 APOLOGIES AND LEAVES OF ABSENCE****3.1 Leave of Absence****3.2 Apologies****4 ACKNOWLEDGEMENT OF COUNTRY**

I would like to begin by acknowledging the Wangkamahdla, Pitta Pitta, Mithaka, Wangkangurru/Yarluyandi, Karuwali and Maiawali people, Traditional Custodians of the land on which we meet today and pay my respects to their Elders past and present. I extend that respect to Aboriginal and Torres Strait Islander peoples here today.

5 CONDOLENCES**6 DISCLOSURES AND DECLARATIONS OF INTEREST**

Reference is made to Section 150EL of the Local Government Act 2009. Specifically, the obligation of Councillors when they first become aware they have a conflict of interest to make the Chief Executive Officer aware in writing or if in a meeting, ensure they declare immediately.

7 OFFICER REPORTS

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7.1 2026/2027 Operational Plan

REPORT TYPE:	OCM Decision Report
DIRECTORATE:	Corporate Services
PRESENTED BY:	Juanita Warner
AUTHOR(S):	Juanita Warner, Governance Manager
AUTHORISER:	Julianne Meier, Chief Executive Officer
ATTACHMENTS:	1. Operational Plan 2026-2027 ↓

EXECUTIVE SUMMARY

The 2026/2027 Operational Plan has been prepared to guide the delivery of Council's services, projects and strategic priorities for the 2026/2027 financial year. The Operational Plan aligns with Council's Corporate Plan and establishes the key actions, performance measures and responsibilities required to achieve Council's strategic objectives.

RECOMMENDATION

That Council adopt the 2026/2027 Operational Plan as presented.

BACKGROUND

The Operational Plan is Council's principal annual planning document and outlines the activities, projects and initiatives to be undertaken during the 2026/2027 financial year.

The Operational plan translates the strategic objectives contained within Council's Corporate Plan into measurable actions and deliverables to be achieved over the next twelve months.

Section 175 of the Local Government Regulation 2012 provides that the annual operational plan must state how Council will implement its Corporate Plan during the period covered by the operational plan.

DISCUSSION

The 2026/27 Operational Plan has been developed to:

- Align operational activities with Council's Corporate Plan;
- Clearly identify actions, projects and initiatives to be delivered during the financial year;
- Establish measurable performance indicators;
- Allocate responsibility for delivery across Council departments;
- Support informed decision-making and resource allocation;
- Provide a framework for monitoring and reporting organisational performance.

Progress against the Operational Plan will be reported to Council on a quarterly basis, enabling Council to monitor achievement of planned activities and identify any emerging issues or required corrective actions.

The Operational Plan also provides a basis for annual performance reporting and supports the Chief Executive Officer's assessment of Council's progress in implementing the Corporate Plan and Operational Plan as required under the *Local Government Regulation 2012*.

STRATEGIC IMPLICATIONS

Corporate Plan 2022-2027

Theme

4 Our Organisation

Long Term Goal

4.1 Is a sustainable and effective organisation.

Outcome: *Long Term Financial Sustainability.*

POLICY

The Operational Plan implements the strategic direction established by Council's Corporate Plan and supports the achievement of Council's adopted policies and strategic objectives.

LEGISLATION

Local Government Act 2009

Local Government Regulation 2012

FINANCE AND RESOURCES

The actions identified within the Operational Plan have been developed in conjunction with the 2026/27 Budget process and are intended to be delivered within the financial and human resources available to Council. Budget allocations for operational and capital activities are reflected in the 2026/27 Budget.

CONSULTATION

Council's Operational Plan 2026/2027 has been developed following extensive consultation with Council's Elected Members, Executive Leadership Team and Managers.

RISK MANAGEMENT

Council has a legislative requirement to adopt and carry out an Operational Plan each financial year. The adoption of the Operational Plan mitigates any risk associated with statutory non-compliance and organisational reputation.

TIMINGS/DEADLINES

The Operational Plan is due to be adopted before 30 June 2026.

HUMAN RIGHTS CONSIDERATIONS

Under the *Human Rights Act 2019*, Council must not make a decision without considering and assessing the potential impact to human rights and giving consideration to any impacts before making a decision. Officers consider that there are no human rights implications relevant to Council's decision in this matter.

ALTERNATIVES CONSIDERED

The Operational Plan 2026/2027 has been well-considered during its extensive consultation, as described above.

Operational Plan Outcomes and Strategy

No.	Outcome	Strategy	2026-2027 Action	Measure
1. Our Environment				
1.1. Is protected from degradation by practices which ensure environmental sustainability.				
1.1.1	Council practices ensure the rehabilitation of disused roads and gravel pits.	Continue with the program to rehabilitate old roadworks and gravel pits. Work with RAPAD to review Council waste management practices and consider recycling options.	Continuation of the gravel pit rehabilitation program. Undertake waste management practice review.	Progress with program delivery Progress with review
1.1.2	Effective waste management practices.	Progress planning for waste management options for Betoota.	Engage a consultant to prepare an options report for Council consideration.	Assess options, seek regulator approval and allocate a budget to implement a 'fit for purpose' and affordable solution at Betoota
1.2 Is recognised as contaminate free.				
1.2.1	The Shire's image as being clean and green is enhanced.	Ensure that Council activities do not negatively impact on areas with Organic status.	Include organic status awareness training in the start up week training.	Training Program delivered.
1.3. Benefits from the utilisation of renewable energy sources.				
1.3.1	Energy producers partner with Council and/or community to maximise the use of renewable energy production.	Lobby relevant agencies to establish battery storage Birdsville.	Undertake engagement activities with relevant bodies.	Number of lobbying activities.
1.3.2	Continued uptake of renewable energy and energy efficient products.	Consider opportunities for update of renewable energy and energy efficient products.	Research opportunities for update of renewable energy and energy efficient products.	Percentage of procurement activities that considered potential energy efficient options.
1.4. Is relatively free from pest weeds and animals				
1.4.1	Pest weeds and feral animal numbers are managed.	Maintain currency of pest management plans and implement as required. Engage with regional bodies and participate in the implementation of regional pest management strategies.	Review and update pest management plans. Undertake engagement activities with relevant bodies.	Percentage of statutory plans that are up to date. Number of regional meetings attended.
1.4.2	Council cooperates at a regional level to prevent pest weed and animal spread into the shire.	Source funding to construct new washdown facility Birdsville.	Progress with planning activities (freeholding, CH clearances, planning etc.)	Parcel has been excised from town common. Identify funding program and submit application.
1.5. Includes a healthy Great Artesian Basin.				
1.5.1	Australian and Queensland Governments continue to fund the GABSI bore capping program.	Support the maintenance the GABSI bore capping scheme.	Undertake engagement activities with relevant bodies.	Number of lobbying activities.
2. Our Community				
2.1. Recognises the value of preserving the unique culture of the area				

No.	Outcome	Strategy	2026-2027 Action	Measure
2.1.1	Effective management of cultural heritage and native title.	Meet obligations under Indigenous Land Use Agreements (ILUA's) and Cultural Heritage Act and Heritage Act. (Q4)	Undertake annual training and induction program for staff and contractors.	Number of instances where Council has failed to meet its obligations.
2.1.2	Financially viable and strongly supported community events.	Maintain support of community events in accordance with the Community Grants Policy.	Promote grant availability and support community groups with grant applications.	Number of community events.
2.1.3	Preservation of historical sites, artefacts and knowledge.	Establish a plan for the future identification and preservation of aboriginal and European historical sites and artefacts.	Estabilsh a register of current sites.	Register developed
		Undertake a project to update the "Sand Hills and Channel country" Shire history book.	Establish connections with appropriate historians and develop a plan.	Plan developed
2.2. Has a cost of living that is managed within Council's capacity				
2.2.1	The cost of living in the Shire is reduced.	Engage with Rex and TMR to have low cost fares for locals from Birdsville Bedourie to Mt Isa.	Undertake engagement activities with relevant bodies.	Number of lobbying activities.
		Maintain housing construction subsidy program.	Undertaken a community based awareness campaign.	Number of campaigns.
		Maintain Council boarding school student subsidy program.	Undertaken a staff based awareness campaign.	Number of campaigns.
		Maintain Council subsidised rent for employees.	Annual review conducted of staff rentals.	Rental subsidy maintained.
2.3. Has attractive, green and clean towns of which residents are proud.				
2.3.1	Streetscapes and parks are maintained in line with service level agreements.	Deliver activities in line with agreed service levels.	Communicate service levels to staff and monitor against actual service.	% compliance with agreed service levels.
2.3.2	Beautification of parks and gardens.	Increase tree planting and garden beautification.	Develop a streetscape plan for Bedourie and Birdsville.	Plan developed and implemented.
2.4. Has access to a range of affordable transport services				
2.4.1	A reliable, safe and regular air service at reasonable prices.	Lobby the Queensland government to ensure adequate air services to Bedourie and Birdsville are maintained.	Undertake engagement activities with relevant bodies.	Number of lobbying activities.
		Maintain a high standard of airport facilities in Bedourie and Birdsville.	Ensure Airstrips are fit for pupose in relation to Regulated Passenger Transport (RPT) standards.	Airport audit recommendations are implemented.
		Engage with Rex and TMR to have low cost fares for locals from Birdsville and Bedourie to Mt Isa.	Undertake engagement activities with relevant bodies.	Number of lobbying activities.
2.4.2	Reliable freight services.	Lobby relevant bodies to establish improved mail and freight services to the Shire.	Undertake engagement activities with relevant bodies.	Number of lobbying activities.
2.5. Has significant private home ownership with all residents appropriately housed				

No.	Outcome	Strategy	2026-2027 Action	Measure
		Offer suitable housing stock for sale.	Annual review of housing inventory to identify surplus housing and provide options for new builds to Council for consideration.	Review conducted and options presented to Council.
2.5.1	Private home ownership continues to increase.	Offer residential land for sale.	Maintain website listings and promote land for sale.	Undertake targeted promotions
		Establish a business case to support lobbying and funding applications for increased housing.	Develop business case and seek funding opportunities.	Business case developed.
		Promote the Council housing construction subsidy scheme in the community.	Undertake a community based awareness campaign.	Number of community based campaigns.
2.6. Where volunteering in the community is a given and community spirit is visible				
		Maintain support in accordance with Community Grants Policy and Volunteers Policy.	Conduct community workshops to inform groups about the programs.	Number of workshops
2.6.1	Active and well-resourced community groups.	Continue to assist community groups to access grant funding.	Maintain the community grants register and communicate to community groups and assist as required.	Updates communicated quarterly
		Council supports SES and Rural Fire Brigade units in both towns.	Undertake community based promotional activities (i.e. engagement/training activities, recruitment drives).	Number of community based activities.
2.7. Is safe and crime free				
		Continue to support police and emergency services in the Shire.	Undertake lobbying activities that demonstrate support for support of police and emergency services.	Number of lobbying activities.
2.7.1	The community remains safe and crime free.	Maintain engagement with regional police services to ensure that police stations are staffed at all times, community needs are understood and policing is effective.	Undertake lobbying activities that demonstrate support for support of police and emergency services.	Number of engagement/lobbying activities.
		Maintain Disaster Management Plans.	Annual review of Disaster Management Plan undertaken and adopted by LCMG.	Disaster Management Plan updated.
2.7.2	Technology supports improved flood safety and monitoring.	Investigate options to improve flood monitoring and depth marker infrastructure.	Investigate and work with DTMR to correct issues with flood markers across the Shire.	Issues identified and plan in place to rectify.
		Investigate options to fund the improvement of "small cell" coverage.	Work with DTMR to improve the number of small cell sites within the shire	Meetings with TMR to discuss
2.8. Cares for its residents of all ages				
2.8.1	Services are provided for our aged, youth, children and families as appropriate	Establish town infrastructure that is disability access compliant.	Conduct a needs-assessment	Assesment complete
		Facilitate the provision of play group services.	Conduct two surveys a year	Participants feedback

No.	Outcome	Strategy	2026-2027 Action	Measure
	and funded as appropriate.	Facilitate the provision of family day care services in Birdsville and Bedourie.	Support the implementation of family day care services.	Family Day care in Bedourie and Birdsville are operational
2.9. 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.				
2.9.1	A community that is fully aware of and responsive to primary health care needs.	Implement health issues awareness activities in the workforce.	Undertake staff engagement to promote awareness.	Number of awareness activities.
		Advocate through the public health network for mobile health services.	Undertake engagement activities with relevant bodies.	Number of lobbying activities.
		Encourage Qld Health to coordinate visits by specialist health services e.g. cardio, ENT etc.	Undertake engagement activities with relevant bodies.	Number of lobbying activities to maintain health professionals visits to the shire.
2.9.2	Quality health infrastructure that meets community needs.	Lobby for the construction of appropriate mortuary facilities at the Birdsville health clinic.	Undertake engagement activities with relevant bodies.	Number of lobbying activities to maintain health professionals visits to the shire.
2.9.3	Ambulance Services throughout the Shire and at community events are retained.	Lobby Queensland Government to provide affordable ambulance services to community events.	Undertake engagement activities with relevant bodies.	Number of lobbying activities.
2.10. Has quality sporting facilities with high participation rates.				
2.10.1	Well maintained sporting facilities which meet community needs with additional facilities as appropriate for the communities.	Support clubs in making funding applications for the implementation of master plans for community/ sporting facilities.	Maintain the community grants register and communicate to community groups and assist with funding applications as required.	Updates communicated quarterly.
2.11. Is enhanced by participation in arts and cultural activities.				
2.11.1	Community groups are supported in their arts and cultural pursuits.	Support arts and culture through the community grants and regional arts development policies.	Promote RADF Program	Number of Council supported arts and culture activities.
3. Our Economy				
3.1. Is underpinned by the beef cattle industry and the expanding organic market.				
3.1.1	Support sustainability of the cattle industry.	Maintain pest management in the river systems in the Shire.	Promote funding for river system pest control through Desert Channels.	Promote funding opportunities.
3.2. Flourishes from a growing tourism industry and continuation of major events.				
3.2.1	Increase visitation to the Shire year on year.	Develop and implement a destination marketing plan.	Progress with plan development.	Plan developed.
3.2.2	A cooperative group of businesses and individuals are united in promoting the Shire as a destination.	Review and update the Economic Development Strategy.	Conduct review of Economic Development Strategy	Review completed.
3.2.3	Birdsville Courthouse, geothermal precinct and Bedourie Pise' House are established as must see tourist attractions.	Complete restoration works and open to the public, following consultation with community.	Scope each project to ensure readiness for funding opportunities and develop a Masterplan for Bedourie Pise' House site to enable relocation of Police Watchhouse.	Project scope / Masterplan developed.

No.	Outcome	Strategy	2026-2027 Action	Measure
3.2.4	Council's tourism strategy delivers positive outcomes for the community.	Implement the tourism strategy.	Consider the recommendations of the tourism strategy and progress outstanding actions.	Number of actions progressed.
		Investigate options to establish a free camping area in the Bedourie environs.	Identify potential site in Bedourie town area and consider planning requirements.	Site identified.
3.3. Benefits from a growing population with full employment.				
		Implement Corporate Plan strategies.	Progress Corporate Plan strategies as set out in operational plan.	Number of corporate plan targets that are met.
3.3.1	The population of the shire continues to increase.	Make Council training activities available to community members if appropriate.	Inclusion in training week and other Council led training sessions if appropriate (ie pest/weed, first aid, verification of competencies, promotion of state libraries workshops.)	Number to training activities.
		Support the establishment of family day care services in Bedourie and Birdsville.	Support the implementation of family day care services, (ie support provider, promote facility via recruitment processes).	Family Day care in Bedourie and Birdsville are operational
3.4. Is led by Council and the business community, together growing and diversifying business and industry opportunities.				
3.4.1	The Economic Development Strategy priorities are progressed.	Prioritise and progress the Economic Development Strategy priorities.	Conduct review of Economic Development Strategy priorities to ensure they are still relevant.	Review completed
		Promote the positive aspects and opportunities that exist in the Shire.	Create a shire marketing plan	Marketing plan developed.
3.4.2	Additional utilisation of vacant land in Bedourie, Betoota and Birdsville.	Identify and actively market available industrial land stocks.	Maintain website listings and promote land for sale.	Number of promotional activities.
3.4.3	The Shire planning scheme facilitates the development of environmentally sustainable towns in the Shire.	Complete the review the Shire planning scheme.	Progress with scheme review.	Review completed
3.5. Will be much stronger when there is sealed road access to Birdsville and more resilient and safe road access.				
3.5.1	There is a long term commitment to complete the sealing of the Birdsville - Windorah and Bedourie - Windorah roads is secured.	Lobby the Queensland and Australian Governments for funds to bitumen seal sections of the Birdsville Developmental Road and Diamantina Developmental Road.	Prepare business case and continue to lobby	Business case prepared and lobbying activities undertaken.
3.5.2	Targeted improvement of trafficability of the Bedourie - Windorah road.	Lobby DTMR to fund upgrades of the Farrar's creek and Diamantina River crossings.	Undertake engagement activities with relevant bodies.	Number of lobbying activities.
3.5.3	Increased number of sealed passing lanes.	Source funding to increase the number of sealed passing lanes on the Birdsville - Windorah and Bedourie - Windorah Roads.	Undertake engagement activities with relevant bodies.	Number of lobbying activities.
4. Our Organisation				

No.	Outcome	Strategy	2026-2027 Action	Measure
4.1. Is a sustainable and effective organisation.				
4.1.1	A quality, effective and motivated workforce.	Ensure staff receive adequate training to enable them to do their job and advance their career.	Continuation of annual training week, develop training needs analysis, consideration development identified in performance reviews.	Training Programs delivered.
		Develop a workforce management plan.	Commence a workforce management plan.	Draft plan developed.
		Conduct performance reviews for all staff.	Develop program and facilitate review process.	Performance reviews undertaken.
4.1.2	Improved safety maturity.	Implement compliant Work Health & Safety system.	Progress implementation of Skytrust, provide training to users, monitor usage and digitise reporting where possible.	Number of reported WHS incidents.
		Implement and maintain management systems for Work Health & Safety, Quality and National Heavy Vehicle Regulations	Undertake assessment and develop timelines to complete implementation.	Annual compliance of management systems
		Maintain a corporate structure that reflects and meets the needs of the Corporate Plan.	Conduct an annual review of organisational structure.	Corporate structure reviewed.
4.1.3	Best practice Corporate Governance.	Maintain high standards of ethical conduct.	Frequency of ethical conduct and policy training to be mandatory, undertaken annually and include: Code of Conduct Bullying and Harassment Fraud Awareness Confidentiality Procurement Policy Gifts and Benefits Social Media	Training Programs delivered.
		Support the separation of roles between Council and Management.	Facilitate Councillor development opportunities as required.	Number of opportunities provided.
		Review and update the Risk Management Framework.	Progress with review and update of strategic and operational risk registers.	Registers updated.
4.1.4	Effective knowledge management systems and	Maintain an effective records management policy and procedure.	Provide training activities and promote use of Magiq Documents System.	Training Programs delivered.
		Develop an ICT strategy and road map.	Assess current state of ICT practices and develop road map to future state.	ICT Strategy developed and implemented in accordance with roadmap.

No.	Outcome	Strategy	2026-2027 Action	Measure
	4.1.4 policies in place.	Maintain up to date and compliant financial management and reporting systems.	Optimise end of month processes to ensure matters are able to be rectified prior to year end.	Number of matters raised in external audit.
		Fund depreciation to provide for asset replacement in line with asset management plans.	Review and update asset management plans.	Plans developed.
		Ensure that grant opportunities are maximised.	LRAP updated to reflect Council needs and Grant report provided to Council to confirm priorities.	Ongoing assessment of Council's needs against funding opportunities.
4.1.5	Long term financial sustainability.	Optimise internal/external revenue sources.	Ensure all plant and equipment is appropriately booked with regular reviews of plant utilisation.	Reviews conducted.
		Provide adequate resources to ensure that administration and service functions are carried out effectively.	Conduct an annual review of organisational structure and service levels for town services and communities.	Organisational Structure and service levels reviewed.
4.1.6	Quality administration and service which meets customer needs.	Ensure effective and sustainable administrative systems are in place to meet operational and legislative requirements.	Develop compliance calendar and progress internal and external audit outstanding recommendations.	Compliance calendar implemented and audit recommendations progressed.
		Establish effective community engagement and implement a Community Consultation Policy.	Implement Community Consultation Policy and Guideline.	Community Consultation Policy adopted.
4.2. Is engaged with its residents				
		Develop and improve communications tools including desert yarns, website, community noticeboard, rates newsletter, annual report etc.	Implement social impact measures	Social Impact Community survey conducted.
		Hold at least two Council meetings in Birdsville each year.	Hold at least two Council meetings in Birdsville each year.	Number of meetings held.
4.2.1	Effective community engagement.	Undertake road runs to improve visibility and understanding of local conditions.	Council and senior staff undertake annual road run.	Road run of Shire roads undertaken.
		Plan a visit to Betoota each year.	Travel to Betoota and visit businesses.	Number of visits.
		Cooperate with neighbouring Shires in resource sharing activities where mutually beneficial.	Share services, training where possible and leverage lobbying activities	Number of resource sharing activities with neighbouring Shires.
4.3. Is a leader in the region which supports regional cooperation, resource sharing and partnerships.				
		Participate in regional purchasing arrangements where appropriate.	Actively consider arrangements and participate where value for money can be obtained.	Number of regional purchasing initiatives Council has participated in.
4.3.1	Council participates in projects which advance regional co- operation and resource sharing.	Participate in regional bodies such as RAPAD, OQTA, ORRG, CWRPMG.	Continue to represent Diamantina at meetings.	Number of resource sharing activities on a regional basis.

No.	Outcome	Strategy	2026-2027 Action	Measure
		Review plant hire rates and performance periodically.	Conduct a review of plant utilisation and adjust hire rates accordingly.	Plant hire rates reviewed.
4.4. Is recognised as the sole road construction provider in the shire.				
4.4.1	Maintain a profitable plant operation.	Review plant hire rates and performance periodically.	Regular reviews of charged hours to ensure hours charged in accordance with Policy.	Hours charged in accordance with Policy.
4.4.2	Council owns and operates a quality plant fleet.	Carryout plant changeover in accordance with plant replacement program.	Capital replacements developed from ten year replacement program, with consideration of profitability and utilisation.	Percentage compliance with plant replacement program.
4.4.3	Councils 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.	Maintain exsiting releationships with DTMR and progress works in accordance with agreements.	Number of stakeholder meetings attended.
5. Our Infrastructure				
5.1. Is constructed and maintained in a sustainable manner which meets community needs.				
5.1.1	A well maintained Shire road network which meets the needs of the road users.	Carry out works in line with works program and Local Rural Road Policy.	Develop a forward works program.	Percentage of planned works that are completed each year.
5.1.2	Airports and services that meet tourism and community growth needs.	Seek funding to conduct required pavement improvements to the Birdsville and Bedourie airstrips.	Finalise design of Birdsville airstrip and progress peer review to ensure shovel ready for funding applications.	Identify funding program and submit application.
		Develop and implement Asset Management Plans for all asset classes.	Review and update asset management plans.	Plans adopted and implemented.
		Implement service levels for Town Services in Birdsville and Bedourie.	Distribute adopted service levels to relevant staff to reinforce understanding of requirements.	Service levels implemented.
		Secure suitable land for a new Bedourie depot and workshop.	Progress with planning activities (freeholding, CH clearances, planning etc.)	Land tenure progressed.
5.1.3	Well maintained community assets with additional facilities as appropriate for the communities.	Secure funding and undertake the upgrade of the Birdsville Hall.	Complete the detailed design and funding estimate to attract grants at 'shovel ready' status	Identify funding program and submit application.
		Secure funding to complete upgrades to the Bedourie Hall.	Complete the detailed design and funding estimate to attract grants at 'shovel ready' status	Identify funding program and submit application.
		Secure funding to construct a new Bedourie multipurpose administration centre.	Complete the preliminary design and funding estimate to attract grants at 'shovel ready' status	Identify funding program and submit application.
		Complete the construction of the Bedourie residential subdivision.	Complete the remaining infrastructure works	Project completed.

No.	Outcome	Strategy	2026-2027 Action	Measure
		Establish plans for a walking trail network in the Birdsville environs.	Progress with engagement, planning and concept plans.	Plans progressed.
5.2. Guarantees quality potable urban water supply and waste water treatment.				
5.2.1	Ensure potable water sources are maintained for Bedourie and Birdsville.	Maintain water infrastructure in accordance with asset management plans (AMP).	Assess AMP and consider renewals /replacements in ten year forecasts and optimise funding opportunities.	10 year forecast developed and linked to AMP.
5.2.2	A secure and effective waste water treatment system is maintained in each town.	Maintain waste water infrastructure in accordance with asset management plans (AMP).	Assess AMP and consider renewals /replacements in ten year forecasts and optimise funding opportunities.	10 year forecast developed and linked to AMP.

7.2 2026-2027 Debt Policy

REPORT TYPE: Budget Decision Report
DIRECTORATE: Corporate Services
AUTHOR(S): Juanita Warner, Governance Manager
AUTHORISER: Julianne Meier, Chief Executive Officer
ATTACHMENTS: 1. Debt Policy 2026-2027 [↓](#)

EXECUTIVE SUMMARY

In accordance with s192 of the *Local Government Regulation 2012*, Council is required to prepare and adopt a Debt Policy each financial year. Council's borrowing activities are further governed by the *Statutory Bodies Financial Arrangements Act 1982*.

RECOMMENDATION

That Council adopts the Debt Policy 2026-2027.

BACKGROUND

The Local Government Regulation 2012 requires Council to prepare and adopt a Debt Policy for each financial year.

The Debt Policy forms part of Council's financial planning and supports the Long-Term Financial Forecast, Annual Budget and Corporate Plan. The policy provides guidance regarding the management of Council borrowings and principles for the responsible use of debt as a financing mechanism for capital projects and strategic infrastructure.

Council recognises that debt can be an appropriate funding tool when used responsibly to deliver long-term community benefits. The Debt Policy established the framework within which Council may consider future borrowings and manage existing debt obligations.

DISCUSSION

Currently Council has not planned for any new borrowing in the 2026/2027 financial period or the next nine financial years.

Currently Council has \$5,102,117.96 in borrowings through Queensland Treasury Corporation (QTC) with annual debt service payments of \$704,653.49 budgeted for the 2026/2027 financial year.

Repayment of the existing debts to QTC will be completed within a period of 10-20 years.

STRATEGIC IMPLICATIONS

Corporate Plan 2022-2027

Theme

4 Our Organisation

Long Term Goal

4.1 Is a sustainable and effective organisation.

Council maintains responsible financial management practices that support long-term sustainability.

POLICY

Debt Policy

LEGISLATION

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982 (SBFAA); and

Statutory Bodies Financial Arrangements Regulation 2019 (SBFAR)

FINANCE AND RESOURCES

This policy does not create any additional budgetary impacts.

CONSULTATION

Mayor and Councillors

Chief Executive Officer

Executive Leadership Team

Managers

Queensland Treasury Corporation

RISK MANAGEMENT

Failure to adopt a Debt Policy would result in non-compliance with the s 192 of the *Local Government Regulation 2012*.

TIMINGS/DEADLINES

This Policy must be reviewed and adopted as part of the Annual Budget process.

HUMAN RIGHTS CONSIDERATIONS

Under the *Human Rights Act 2019*, Council must not make a decision without considering and assessing the potential impact to human rights and giving consideration to any impacts before making a decision. Officers consider that there are no human rights implications relevant to Council's decision in this matter.

ALTERNATIVES CONSIDERED

No other alternatives were considered.

DIAMANTINA SHIRE COUNCIL



Debt Policy 2026-2027

Policy Number	3
Policy Category	Statutory
Date Adopted	
Resolution Number	
Approval Authority	Council
Next Review Date	1 June 2027
Policy Version Number	5
Policy Owner	Corporate Services
Contact Officer	Director of Corporate Services

PURPOSE

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

POLICY OBJECTIVES

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

COMMENCEMENT OF POLICY

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

HUMAN RIGHTS COMMITMENT

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

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POLICY STATEMENT**CONTEXT**

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

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

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

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

POLICY STATEMENT

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

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

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

STANDARDS**KEY PRINCIPLES**

Council's approved strategies are detailed below:

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

Debt Policy 2026-2027
Word Document ID: 330528
PDF Document ID:
Document accurate and up to date at time of printing

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- 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 twenty years. Shorter borrowing periods and earlier repayments will be taken where possible and appropriate. If a longer term is appropriate, and this may be the case for some infrastructure assets such as water and sewerage, the term will not exceed the life of the asset or twenty years, whichever is the shorter period.

CONSIDERATIONS*Borrowings*

Based on Council's most recent review of its capital funding requirements, the following borrowings are identified as being required for the 2026-2027 financial year and the next nine financial years.

Financial Year	Debt Details	Loan Term
2026/2027	No New Borrowings	
2027/2028	No New Borrowings	
2028/2029	No New Borrowings	
2029/2030	No New Borrowings	
2030/2031	No New Borrowings	
2031/2032	No New Borrowings	
2032/2033	No New Borrowings	
2033/2034	No New Borrowings	
2034/2035	No New Borrowings	
2035/2036	No New Borrowings	

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Loan Position

The following table sets out the status of Council's loan liability over the coming 2026-2027 financial year.

Loan Project	Principal Outstanding 01/07/2026 (\$)	Annual Debt Servicing Cost* (\$)	Loan Expiry Date
Optic Fibre / BV Caravan Park Loan 81160 – Diamantina SC – 2015/16	\$ 1,323,377.99	\$ 193,099.83	June 15, 2036
Diamantina Shire 2022 Housing 505605	\$ 865,882.10	\$ 116,009.95	June 15, 2042
Birdsville Cooling Pond Project	\$ 1,941,905.25	\$263,695.80	June 15, 2045
Birdsville Housing Project	\$ 970,952.62	\$131,847.91	June 15, 2045
TOTAL	\$5,102,117.96	\$704,653.49	

** Amounts shown represent total annual debt servicing costs and include principal, interest and applicable fees.*

SERVICE STANDARDS

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

DEFINITIONS

To assist in interpretation, the following definitions shall apply:

Term	Definition
Council	Means Diamantina Shire Council
All Definitions are in accordance with the <i>Local Government Act 2009</i> and the <i>Local Government Regulation 2012</i> .	

DIAMANTINA SHIRE COUNCIL

SUPPORTING DOCUMENTATION

Legislation	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012</i> <i>Statutory Bodies Financial Arrangements Act 1982</i> <i>Statutory Bodies Financial Arrangements Regulation 2019</i>
Council Policies	Investment Policy
Supporting Documents	Corporate Plan 2022 – 2027 Adopted Budget Long Term Asset Management Plan Long Term Financial Plan

VERSION CONTROL

Version	Adopted	Comment	eDRMS #
2022-23	29 July 2022	2022.07.29-SM-2	N/A
2023-24	30 July 2023	2023.07.20-SM-03	N/A
2024-25	20 July 2024	2024.07.31-SM-05	324642
2025-26	17 June 2025	Resolution: CNL/25/143	324870
2026-27			

7.3 2026-2027 Investment Policy

REPORT TYPE:	Budget Decision Report
DIRECTORATE:	Corporate Services
AUTHOR(S):	Juanita Warner, Governance Manager
AUTHORISER:	Julianne Meier, Chief Executive Officer
ATTACHMENTS:	1. Investment Policy 2026-2027 ↓

EXECUTIVE SUMMARY

In accordance with s 191 of the *Local Government Regulation 2012*, Council is required to prepare and adopt an Investment Policy. S104(6) of the *Local Government Act 2009* required that Council regularly review and update the Investment Policy.

RECOMMENDATION

That Council adopts the Investment Policy 2026-27.

BACKGROUND

Section 191 of the *Local Government Regulation 2012* requires Council to prepare and adopt an Investment Policy. The Investment Policy establishes the principles and controls for the investment of Council funds and ensures investment activities are undertaken in accordance with legislative requirements and sound financial management practices.

The policy has been reviewed to ensure compliance with:

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Statutory Bodies Financial Arrangements Act 1982*

DISCUSSION

The primary objectives of Council's Investment Policy are:

- Preservation of Capital – Protecting Council funds from loss through prudent investment practices
- Liquidity – Ensuring sufficient funds are available to meet operational and capital expenditure requirements
- Return on Investment – Maximising investment returns within acceptable risk parameters and legislative constraints

The Investment Policy supports Council's commitment to responsible financial stewardship and provides assurance that public funds are managed in a transparent, accountable and risk-based manner.

The policy has been reviewed and no substantive changes are proposed. Minor administrative amendments have been made to ensure currency of references and document control information.

STRATEGIC IMPLICATIONS**Corporate Plan 2022-2027****Theme**

4 Our Organisation

Long Term Goal

4.1 Is a sustainable and effective organisation.

Effective investment management strengthens Council's financial capacity to deliver services and infrastructure while maintaining compliance with legislative obligations.

POLICY

Investment Policy

LEGISLATION

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

FINANCE AND RESOURCES

This policy does not create any additional budgetary impacts.

CONSULTATION

This policy has been reviewed internally to ensure legislative compliance.

RISK MANAGEMENT

Failure to maintain an appropriate Investment Policy may expose Council to financial loss, reputational damage and non-compliance with legislative obligations.

TIMINGS/DEADLINES

This Policy must be reviewed and adopted as part of the Annual Budget process.

HUMAN RIGHTS CONSIDERATIONS

Under the *Human Rights Act 2019*, Council must not make a decision without considering and assessing the potential impact to human rights and giving consideration to any impacts before making a decision. Officers consider that there are no human rights implications relevant to Council's decision in this matter.

ALTERNATIVES CONSIDERED

No other alternatives were considered.

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Investment Policy 2026-2027

Policy Number	4
Policy Category	Statutory
Date Adopted	
Resolution Number	
Approval Authority	Council
Next Review Date	1 June 2026
Policy Version Number	12
Policy Owner	Corporate Services
Contact Officer	Director of Corporate Services

PURPOSE

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

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

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

POLICY OBJECTIVES

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

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

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

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

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

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

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COMMENCEMENT OF POLICY

This Policy will commence on adoption. It replaces the Investment Policy 2025-2026.

HUMAN RIGHTS COMMITMENT

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

POLICY STATEMENT**CONTEXT**

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

POLICY STATEMENT

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

STANDARDS**KEY PRINCIPLES**

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

SPECIFIC AND STANDARD***Placement of Investment Funds***

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

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

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- f) Other investment arrangements prescribed under a regulation for this paragraph.

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

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

Quotation on Investment

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

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

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

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

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

Term to Maturity

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

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

Internal Controls

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

- a) A person is to be identified as the responsible officer for the investment function;
- b) All investments are to be authorised by the Chief Executive Officer or nominated delegate;
- c) Confirmation advice 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
- d) 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).

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Record Keeping

Section 48 of the SBFA states that:

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

Council will maintain records in accordance with SBFA provisions.

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

Legislative Requirements

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

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

SERVICE STANDARDS

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

DEFINITIONS

To assist in interpretation, the following definitions shall apply:

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

SUPPORTING DOCUMENTATION

Legislation	Local Government Act 2009 Local Government Regulation 2012 Statutory Bodies Financial Arrangements Act 1982 Statutory Bodies Financial Arrangements Regulation 2019
Council Policies	Debt Policy
Supporting Documents	Corporate Plan 2022 – 2027 Adopted Budget Long Term Financial Plan Long Term Asset Management Plan

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VERSION CONTROL

Version	Adopted	Comment	eDRMS #
2015-16	18 May 2015	Resolution: 2015.05.18 – OM-4	N/A
2016-17	27 June 2016	Resolution: 2016.06.27-OM-4	N/A
2017-18	May 15 2017	Resolution: 2017.05.15-OM-12	N/A
2018-19	June 25 2018	Resolution: 2018.06.25-OM-10	N/A
2019-20	June 24 2019	Resolution: 2019.06.24-OM-5	N/A
2020-21	June 22 2020	Resolution: 2020.06.22-OM-3	N/A
2021-22	July 19 2021	Resolution: 2021.07.19-OM-9	N/A
2022-23	July 29 2022	Resolution: 2022.07.29-SM-2	N/A
2023-24	July 20 2023	Resolution: 2023.07.20-SM-04	N/A
2024-25	31 July 2024	Resolution: 2024.07.31-SM-06	324755
2025-26	17 June 2025	Resolution: CNL/25/144	324869
2026-27			330527

7.4 2026/2027 Differential General Rates

REPORT TYPE: Budget Decision Report
DIRECTORATE: Corporate Services
AUTHOR(S): Jo-Ann Atkinson, Rates and Debtors Officer
AUTHORISER: Julianne Meier, Chief Executive Officer
ATTACHMENTS: Nil

EXECUTIVE SUMMARY

This report is presented to Council for the adoption of the differential general rating categories and minimum general rate for the financial year 2026/2027.

RECOMMENDATION

1. That:

- (a) Pursuant to section 94 of the *Local Government Act 2009* and section 81 of the *Local Government Regulation 2012*, Council resolves to adopt the categories in to which rateable land is categorised, and the description of those categories as follows:

Category	Description	Identification
1 Bedourie	Those lands situated within the boundaries of the Town Reserve of Bedourie and not otherwise categorised.	Land identified as area A of map 'Bedourie - Map 1' and having a land use code of 00, 01, 02, 03, 04, 05, 07, 08, 48, 50, 72A, or 94
2 Betoota	Those lands situated within the boundaries of the Town Reserve of Betoota and not otherwise categorised.	Land identified within area A of map 'Betoota - Map 2' having a land use code of 00, 01, 02, 03, 04, 05, 07, 08, 48, 50, 72A, or 94
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
4.1 Rural	≤\$10M <200,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is less than 200,000Ha in area and is \$10,000,000 or less in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.2 Rural	≤\$10M & ≥200,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is 200,000Ha or more in area and is \$10,000,000 or less in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94

4.3 Rural	>\$10M <200,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is less than 200,000Ha and is greater than \$10,000,000 in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.4 Rural	>\$10M & ≥200,000 to 500,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is between 200,000Ha and 500,000Ha (inclusive) in area and is greater than \$10,000,000 in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.5 Rural	>\$10M & ≥500,000 to 900,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is between 500,000Ha and 900,000Ha (inclusive) in area and is greater than \$10,000,000 in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.6 Rural	>\$10M & ≥900,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is more than 900,000Ha in area and is greater than \$10,000,000 in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
5.1 Mining Small	Those lands within the Shire used, or capable of being used for extractive or mining purposes with annual extraction of less than 1,000 tonnes of material.	Land having the land use code of 40A, 40B
5.2 Mining Medium	Those lands within the Shire used, or capable of being used for extractive or mining purposes with annual extraction of between 1,000 and 10,000 tonnes of material.	Land having the land use code of 40A, 40B
5.3 Mining Large	Those lands within the Shire used, or capable of being used for extractive or mining purposes with annual extraction of more than 10,000 tonnes of material.	Land having the land use code of 40A, 40B
5.4 Mining Other	All mining leases which are not otherwise categorised of greater than 50 hectares	Land having the land use code of 40A, 40B
6 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
7.1 Commercial Birdsville Operating	Those lands within Birdsville used or capable of being used for commercial purposes and/or which in full or part provides goods and/or services to visitors/travellers.	Land identified as area A on Birdsville Map 3 and having a land use code of 10, 11, 13, 17, 18, 19, 21, 22, 23, 24, 25, 27, 30, 34,

		36A, 36B, 38, 41, 42, 43, 44, 47, 49, 51, 52, 55, 56, 57, 58, 91, 95, 97, or 99
7.2 Commercial 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
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
8 Industrial	Those lands within the Shire used or capable of being used for industrial purposes.	Land identified as area A on Bedourie Map 1 or area A on Birdsville Map 3 having a land use code of 01, 28, 29, 31, 33, 35, 36A, 36B, 37A.
9 Intensive Accommodation	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
10 Petroleum Lease	All Petroleum Leases issued within the Council area.	Land having a land use code of 40C
11 Petroleum Other	All land, used or capable of being used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction /processing such as water storage, pipelines), excluding Category 10 petroleum leases.	Land having a land use code of 40C
12 Geothermal Lease	All geothermal leases issued within the Council area.	Land having a land use code of 40D

13 Geothermal Other	All land, used or capable of being used primarily for geothermal extraction and/or processing (or for purposes ancillary or associated with geothermal extraction /processing such as water storage, pipelines), excluding Category 12 geothermal leases.	Land having a land use code of 40D
14 Power Station	All land, within the Council area, used or capable of be used for or ancillary to the generation and transmission of electricity.	Land having a land use code of 90 or 91

- (b) Council resolves to delegate to the Chief Executive Officer pursuant to section 257 of the *Local Government Act 2009* the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.
- (c) Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, Council resolves that the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category, is as follows:

Differential General Rate Category		2026/2027 Minimum general rate per year	2026/2027 % Rate in \$UCV per year
1	Bedourie	\$755	5.0954
2	Betoota	\$551	5.0954
3	Birdsville	\$755	5.0954
4.1	≤\$10M <200,000 Ha	\$2,960	0.2462
4.2	≤\$10M & ≥200,000 Ha	\$2,960	0.3464
4.3	>\$10M <200,000 Ha	\$2,960	0.3575
4.4	>\$10M & ≥200,000 to 500,000 Ha	\$2,960	0.2305
4.5	>\$10M & ≥500,000 to 900,000 Ha	\$2,960	0.3698
4.6	>\$10M & ≥900,000 Ha	\$2,960	0.3060
5.1	Mining Small	\$1,888	44.4032
5.2	Mining Medium	\$18,436	56.7125
5.3	Mining Large	\$96,283	66.7830
5.4	Mining Other	\$96,283	66.7830
6	Telecommunications	\$948	7.7899
7.1	Commercial Birdsville Operating	\$853	16.9286
7.2	Commercial Bedourie Operating	\$853	8.4808
7.3	Commercial Birdsville Non-Operating	\$871	6.6028
8	Industrial	\$933	2.7622

9	Intensive Accommodation	\$40,752	52.7124
10	Petroleum Lease	\$22,246	57.6417
11	Petroleum Other	\$11,140	57.6417
12	Geothermal Lease	\$22,246	57.6417
13	Geothermal Other	\$5,985	57.6417
14	Power Station	\$10,158	70.6935

BACKGROUND

Each year, as part of the adoption of the Annual Budget, Council is required to adopt the differential rating categories under which rates will be levied for the year as well as the differential rates and minimums to be levied. Properties in the Diamantina Shire local government area have not been subjected to a land revaluation by the Valuer-General in the current year.

Increases of:

- 6% for the Bedourie, Betoota and Birdsville Township Rating categories
- 5% for the Rural Rating categories
- 5% for all other Rating categories

are proposed. No limiting of rate increases will apply for the 2026/27 financial year.

STRATEGIC IMPLICATIONS

Corporate Plan 2022-2027

Theme

4 Our Organisation

Long Term Goal

4.1 Is a sustainable and effective organisation.

LEGISLATION

- Local Government Act 2009
- Local Government Regulation 2012

FINANCE AND RESOURCES

As provided in this report.

CONSULTATION

- Mayor and Councillors
- Julianne Meier – Chief Executive Officer
- Jade Nacario – Director of Corporate Services
- Relevant Managers
- Mead Perry - Consultant

RISK MANAGEMENT

- Risks are within normal operational parameters.

7.5 2026/2027 Utility Charges - Water

REPORT TYPE: Budget Decision Report
DIRECTORATE: Corporate Services
AUTHOR(S): Jo-Ann Atkinson, Rates and Debtors Officer
AUTHORISER: Julianne Meier, Chief Executive Officer
ATTACHMENTS: Nil

EXECUTIVE SUMMARY

This report provides the details of the Water Utility charges for the 2026/2027 financial year.

RECOMMENDATION

1. That:

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

I. 2026/2027 Fixed Rate Water Charge

Water Charges for the land use descriptions in the table below will be charged as an annual fixed rate lump sum for access and consumption.

Description of Land	2025/2026 Fixed Rate Water Charge
Vacant Unconnected Land	\$570
Vacant Connected Land	\$633
Detached Dwelling	\$633
Attached Dwelling Unit -each	\$506

II. 2026/2027 Water Supply Unit Charge

Water charges for the land use descriptions in the table below will be based on the following:

- Each unit is equivalent to a water entitlement of 200kL.
- Water charges will be based on the number of units by an amount (\$62.45) per unit per annum.

Water Charge	Amount
Per Unit	\$62.45

Description of Land	Bedourie Water Supply (No of water Units)	\$ No of units x water unit charge \$62.45	Birdsville Water Supply (No of water Units)	\$ No of units x water unit charge \$62.45
Motels – per accommodation Unit	4	\$249.80	4	\$249.80
Hotels	15	\$936.75	15	\$936.75
Health Clinic	15	\$936.75	15	\$936.75
School	20	\$1,249.00	20	\$1,249.00
Caravan Parks per shower	6	\$374.70	6	\$374.70
Commercial or Industrial Premises	10	\$624.50	10	\$624.50
Intensive Accommodation per shower	4	\$249.80	4	\$249.80
Geothermal Power Station	0	\$0.00	500	\$31,225.00
Stock Trough	15	\$936.75	15	\$936.75
Council Outdoor Sports Facility	20	\$1,249.00	20	\$1,249.00
Where more than one (1) class of building is on the same parcel of land.	Each use on the land is aggregated to determine the total water units to be charged to the land. Example: where a hotel and a detached dwelling are on the same lot in Bedourie, a total of 25 units of water would be charged (15 for hotel and 10 for dwelling)			

- (b) Apply the above levied water utility charges in accordance with the further detail provided in Council's adopted Revenue Statement 2026/2027.

BACKGROUND

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

- Pursuant to section 99 of the Local Government Regulation 2012, water utility charges be made and levied by the Council upon all lands within the water area for the supply of water services by the Council.
- The basis and principles of the water charges be based on the charging methodology for specific land uses outlined in Tables A and B and applies to all lands within the water area. For Table B, each unit is equivalent to a water entitlement of 200KI.
- Water charges for the Land Uses as described in Table A below will be charged as an annual fixed rate lump sum for access and consumption.
- Water charges for the Land Uses as described in Table B will be based on a water charge based on an amount per unit per annum (the value of a unit is as per Table 3 below). Where land is

used for more than one use e.g. shop and dwelling, office and dwelling, caravan park and motel (or the like), the annual charge shall be levied in respect of each separate use.

- e. For the purposes of Table A, "Vacant Unconnected Land" is vacant land where town water is available and to which the Council is prepared to supply water but is not connected to the water service.
- f. Where a service is provided for part of a year, a pro-rata charge shall be levied.
- g. Water connections are not metered.

STRATEGIC IMPLICATIONS

Corporate Plan 2022-2027

Theme

4 Our Organisation

Long Term Goal

4.1 Is a sustainable and effective organisation.

Revenue Policy

Revenue Statement

LEGISLATION

Local Government Act 2009

Local Government Regulation 2012

FINANCE AND RESOURCES

Council will begin to receive payments of rates once the notices are issued, and mostly before the due date on 21 October.

CONSULTATION

Mayor and Councillors

Julianne Meier - Chief Executive Officer

Jade Nacario – Director Corporate Services

Mead Perry Group

RISK MANAGEMENT

Adoption of utility charges are in accordance with sections 94 of the Local Government Act 2009 and chapter 4, part 7 of the Local Government Regulation 2012.

TIMINGS/DEADLINES

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

HUMAN RIGHTS CONSIDERATIONS

Under the Human Rights Act 2019, Council must not make a decision without considering and assessing the potential impact to human rights and giving consideration to any impacts before making a decision.

Officers consider that there are no human rights implications relevant to Council's decision in this matter.

ALTERNATIVES CONSIDERED

Nil.

7.6 2026/2027 Utility Charges - Waste Management

REPORT TYPE: Budget Decision Report
DIRECTORATE: Corporate Services
AUTHOR(S): Jo-Ann Atkinson, Rates and Debtors Officer
AUTHORISER: Julianne Meier, Chief Executive Officer
ATTACHMENTS: Nil

EXECUTIVE SUMMARY

This report on the waste management utility charges to be levied for the financial year 2026/2027 is presented for adoption.

RECOMMENDATION

1. That:

- (a) Pursuant to sections 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council resolves to make and levy waste management utility charges, for the supply of waste management services by the Council, as follows:

Waste Collection Charges	Charge applied to:
Collection Charge - Residential	- Each premises' is allocated one (1) 240-litre mobile garbage bin and is serviced weekly. - If requested, each additional 240-litre weekly mobile garbage bin serviced on the normal bin collection day
Collection Charge – Non residential	- Each property with a structure is allocated one (1) 240-litre mobile garbage bin and is serviced weekly. - If requested, each additional 240-litre weekly mobile garbage bin service. - Council's Environmental Health Officer will determine minimum bin numbers for any premise that is regulated by government legislation.
Waste Management Charge	Amount
Per 240 litre bin	\$150.00

- (b) Council apply the above levied waste management charges in accordance with the further detail provided in Council's adopted Revenue Statement 2026/2027.

BACKGROUND

Council will provide a garbage collection service and disposal facilities to all domestic and commercial premises within the townships of Bedourie and Birdsville.

A Waste Management Charge will be levied on all assessments within the townships of Bedourie and Birdsville. This utility charge is intended to cover the cost of providing the bin and the collection service each Tuesday and to maintain the landfill site. Council is to subsidise the operational cost of Waste Management as the revenue collected does not fully cover the associated costs.

The charges for the service are annual charges and are not reduced for periods of time when the premises are unoccupied.

The table below shows the historical operational revenue and expenditure of Waste Management in the last 5 years.

Financial Year	Waste Management Charge	Total Revenue	Total Expenditure
2025/2026	\$128.00	\$40,576.00	\$132,222.70
2024/2025	\$122.50	\$38,769.10	\$201,437.41
2023/2024	\$118.16	\$37,456.72	\$245,093.70
2022/2023	\$113.62	\$36,017.54	\$224,505.97
2021/2022	\$108.21	\$34,086.15	\$183,043.47

DISCUSSION

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 to recover waste collection costs including:

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

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

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

STRATEGIC IMPLICATIONS

Corporate Plan 2022-2027

Theme

4 Our Organisation

Long Term Goal

4.1 Is a sustainable and effective organisation.

POLICY

Revenue Policy

Revenue Statement

LEGISLATION

- Local Government Act 2009
- Local Government Regulation 2012

FINANCE AND RESOURCES

As presented in the report.

CONSULTATION

- Mayor and Councillors
- Julianne Meier – Chief Executive Officer
- Jade Nacario – Director of Corporate Services
- Relevant Managers
- Mead Perry - Consultant

RISK MANAGEMENT

Adoption of the waste management utility charges are in accordance with sections 94 of the *Local Government Act 2009* and chapter 4, part 7 of the *Local Government Regulation 2012*.

TIMINGS/DEADLINES

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

HUMAN RIGHTS CONSIDERATIONS

Under the Human Rights Act 2019, Council must not make a decision without considering and assessing the potential impact to human rights and giving consideration to any impacts before making a decision.

Officers consider that there are no human rights implications relevant to Council's decision in this matter.

ALTERNATIVES CONSIDERED

Nil.

7.7 2026/2027 Utility Charges - Sewerage

REPORT TYPE: Budget Decision Report
DIRECTORATE: Corporate Services
AUTHOR(S): Jo-Ann Atkinson, Rates and Debtors Officer
AUTHORISER: Julianne Meier, Chief Executive Officer
ATTACHMENTS: Nil

EXECUTIVE SUMMARY

Each year, as part of the adoption of the Annual Budget, Council is required to adopt the Sewerage Utility charges. This report provides the details of the CED Sewerage Utility Charges for the 2026/2027 financial year.

RECOMMENDATION

1. That:
 - (a) Pursuant to section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council resolves to make and levy sewerage utility charges for the supply of sewerage services by the Council, as follows:
 - (i) Common Effluent Disposal (CED) is a sewage collection system that consists of septic tanks on each property. Each tank may be connected to the reticulation sewerage system, which conveys the sewage to either a centralised wastewater treatment plant or to a lagoon sewage treatment facility.
 - (ii) 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.
 - (iii) Sewerage charges as set out hereunder in Schedule below, be made and levied in accordance with the several bases set out hereunder for the supply of a common effluent drainage system (CED) by the Council.
 - (iv) A CED sewerage utility charge will apply to all properties that are contained either wholly or partly within the declared sewered area or outside the declared sewered area but connected or may be connected to Council's sewerage system, will apply to all improved rateable properties and non-rateable properties which are connected to the Council's CED systems.

CED Connected Sewerage Charge	Amount
Connected Sewerage Charge	\$220.00

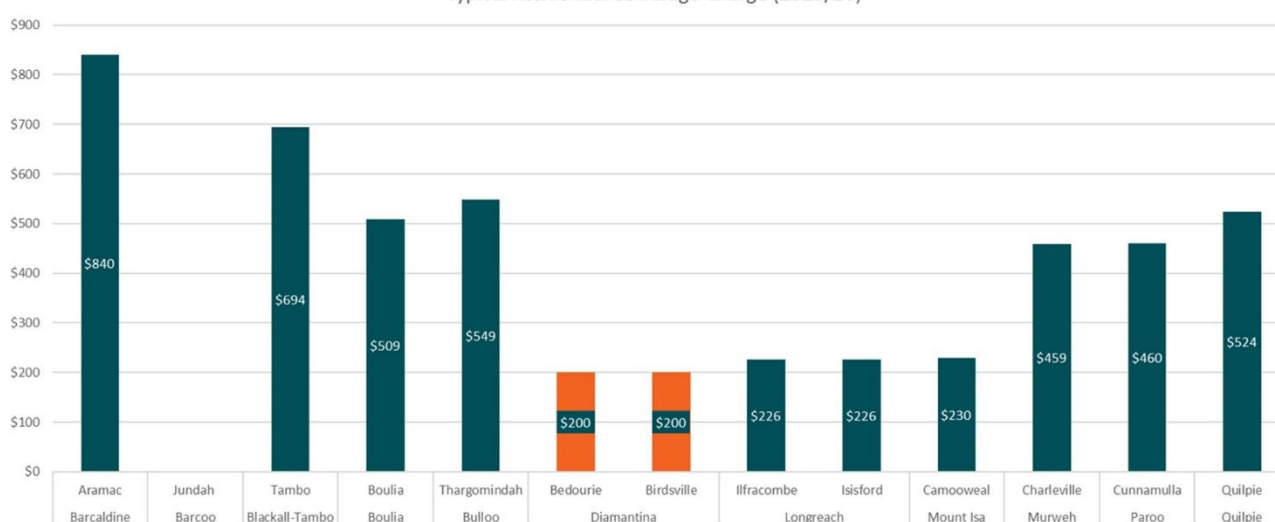
CED Scheme	Charge applies to:	% of CED Sewerage Connected Charge	\$ - % of CED Sewerage Connected Charge
Connected Sewerage Charge	- Each single residential dwelling. - Each unit in a multi-unit dwelling. - Each WC pedestal or urinal in non-residential premises. - The first WC pedestal or urinal in an assessment with a land use of Hotel, Motel, Caravan Park and other approved Council commercial lodgings.	100% of Connected Sewerage Charge	\$220
2+ Pedestals Sewerage Charge	The second and each additional WC Pedestal or urinal on an assessment with a land use of Hotel, Motel, Caravan Park and other approved Council commercial lodgings.	40% of Connected Sewerage Charge	\$88
Unconnected Sewerage Charge	Vacant land that is able to be connected to Council's CED sewerage system.	95% of Connected Sewerage Charge	\$209

- (b) Council apply the above levied sewerage utility charges in accordance with the further detail provided in Council's adopted Revenue Statement 2026/2027.

BACKGROUND

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

Typical Residential Sewerage Charge (2025/26)



STRATEGIC IMPLICATIONS**Corporate Plan 2022-2027****Theme**

4 Our Organisation

Long Term Goal

4 Our Organisation

4.1 Is a sustainable and effective organisation.

POLICY

Revenue Policy

Revenue Statement

LEGISLATION

Local Government Act 2009

Local Government Regulation 2012

FINANCE AND RESOURCES

Increases have been included in the operational budget.

CONSULTATION

Mayor and Councillors

Julianne Meier – Chief Executive Officer

Jade Nacario – Director Corporate Services

Mead Perry Group - Consultants

RISK MANAGEMENT

Council has applied conservative increases to support the cost of operating the CED system. If Council does not apply some cost increases, then the increasing costs of maintaining the network will impact Council's sustainability.

TIMINGS/DEADLINES

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

HUMAN RIGHTS CONSIDERATIONS

Under the Human Rights Act 2019, Council must not make a decision without considering and assessing the potential impact to human rights and giving consideration to any impacts before making a decision.

Officers consider that there are no human rights implications relevant to Council's decision in this matter.

ALTERNATIVES CONSIDERED

Council reviewed typical residential sewerage charges for other Councils and how the charges have changed over the years. Diamantina has typically had lower charges compared with other Councils.

Several options were considered, and the most equitable option has been adopted.

7.8 2026/2027 Discount for Prompt Payment on Rates and Utility Charges

REPORT TYPE: Budget Decision Report
DIRECTORATE: Corporate Services
AUTHOR(S): Jo-Ann Atkinson, Rates and Debtors Officer
AUTHORISER: Julianne Meier, Chief Executive Officer
ATTACHMENTS: Nil

EXECUTIVE SUMMARY

The purpose of this report is for Council to adopt the discount on rates and charges and the period within which the rates must be paid.

RECOMMENDATION

1. That:

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

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

BACKGROUND

Section 130 of the *Local Government Regulation 2012*, Discount for prompt payment of rates or charges states:

1. A local government may decide to allow a discount for payment of rates or charges before the end of the discount period.
2. The amount of the discount and the discount period may differ for different rating categories of rateable land.
3. The discount period is a period that ends on or before the due date for payment.

Example of discount period

- 1 month before the due date for payment
 - a period of 1 month ending 2 weeks before the due date for payment
4. The local government must, by resolution, make the decision at its budget meeting.
 5. The resolution must state—
 - a) whether the discount is to be—

- i. a fixed amount; or
 - ii. a percentage of the rates or charges; and
 - b) if the discount is to be a fixed amount—the amount; and
 - c) if the discount is to be a percentage of the rates or charges—the percentage; and
 - d) whether the discount applies only if—
 - i. other rates or charges are paid; or
 - ii. an amount, including any interest on the amount, is paid for work that was performed by the local government under a remedial notice issued under the Act; and
 - e) the discount period.
6. The local government may allow more than 1 discount period for rates or charges only if the local government's resolution—
- a) states more than 1 discount period for the rates or charges; and
 - b) allows a different discount for each discount period.
7. The local government may, by resolution, change the discount period to end on a later day (the new discount day).
8. However, if the discount period is changed under subsection (7), the local government must also, by resolution, change the due date for payment to a later day that is no earlier than the new discount day.
9. If the local government decides to allow a discount for a discount period, it must allow the discount to all ratepayers who pay the rates or charges before the end of the discount period.
10. If a local government is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount.
11. A ratepayer is not entitled to a discount for paying in full rates or charges for land by the end of a discount period if other rates or charges for the land are overdue

DISCUSSION

No changes have been proposed for the discount and the discount period for the 2026/2027 financial year.

STRATEGIC IMPLICATIONS

Corporate Plan 2022-2027

Theme

4 Our Organisation

Long Term Goal

4.1 Is a sustainable and effective organisation.

POLICY

Revenue Policy

Revenue Statement

LEGISLATION

Local Government Regulation 2012

FINANCE AND RESOURCES

Within budgetary allocation.

CONSULTATION

Mayor and Councillors

Julianne Meier – Chief Executive Officer

Jade Nacario – Director Corporate Services

RISK MANAGEMENT

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

TIMINGS/DEADLINES

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

HUMAN RIGHTS CONSIDERATIONS

Under the Human Rights Act 2019, Council must not make a decision without considering and assessing the potential impact to human rights and giving consideration to any impacts before making a decision.

Officers consider that there are no human rights implications relevant to Council's decision in this matter.

ALTERNATIVES CONSIDERED

No alternatives have been considered for the discount on prompt payment of rates and charges.

7.9 2026/2027 Interest on Overdue Rates and Charges

REPORT TYPE: Budget Decision Report
DIRECTORATE: Corporate Services
AUTHOR(S): Jo-Ann Atkinson, Rates and Debtors Officer
AUTHORISER: Julianne Meier, Chief Executive Officer
ATTACHMENTS: Nil

EXECUTIVE SUMMARY

The purpose of this report is to present the interest to be charged on overdue rates and charges for adoption.

RECOMMENDATION

That:

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of 8.25% per annum is to be charged on all overdue rates and charges.

BACKGROUND

Local Government Regulation 2012, Section 133 - Interest on overdue rates or charges

- 1) Interest is payable on overdue rates or charges from –
 - (a) the day the rates or charges become overdue; or
 - (b) a later day decided by the local government.
- 2) Interest must be calculated –
 - (a) on daily rests and as compound interest; or
 - (b) in another way the local government decides, if an equal or lower amount will be payable.
- 3) The rate of interest payable is —
 - (a) for a day before 1 July 2019—an annual rate, of not more than 11%, decided by the local government; or
 - (b) for a day on or after 1 July 2019—an annual rate, of not more than the prescribed rate for the day, decided by the local government.
- 4) A decision of the local government under this section must —
 - (a) apply equally to all ratepayers; and
 - (b) for a decision under subsection (3)(b)—be made by resolution at the local government’s budget meeting for the financial year that includes the day to which the decision relates.
- 5) In this section — bank bill yield rate, for a day, means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year in which the day occurs.

Editor's note

The monthly average yield of 90-day bank accepted bills can be accessed on the Reserve Bank of Australia's website.

prescribed rate, for a day, means the rate that is the sum of —

- (a) the bank bill yield rate for the day, rounded to 2 decimal places; and
- (b) 8%.

For the 2026/2027 financial year, the maximum amount of interest that can be calculated on overdue rates and charges is 12.19%. The table below shows the comparative interest rates applied between maximum interest rate as advised by the department and Diamantina Shire Council interest on overdue rates.

Financial Year	Maximum Interest Rate	Diamantina Shire Council Interest on overdue rates
2025-26	12.12%	8.25%
2024-25	12.35%	4%
2023-24	11.64%	4%
2022-23	8.17%	3.27%
2021-22	8.03%	6.35%

STRATEGIC IMPLICATIONS**Corporate Plan 2022-2027****Theme**

4 Our Organisation

Long Term Goal

4.1 Is a sustainable and effective organisation.

POLICY

Revenue Policy

Revenue Statement

LEGISLATION

Local Government Act 2009

Local Government Regulation 2012

FINANCE AND RESOURCES

The increase in interest is not expected to have a significant impact on Council's budget.

CONSULTATION

Mayor and Councillors

Julianne Meier – Chief Executive Officer

Jade Nacario – Director Corporate Services

Mead Perry Group – Consultants

Department of Local Government, Water and Volunteers

RISK MANAGEMENT

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

TIMINGS/DEADLINES

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

HUMAN RIGHTS CONSIDERATIONS

Under the *Human Rights Act 2019*, Council must not make a decision without considering and assessing the potential impact to human rights and giving consideration to any impacts before making a decision.

Officers consider that there are no human rights implications relevant to Council's decision in this matter.

ALTERNATIVES CONSIDERED

Diamantina Shire Council has historically charged a lower interest on outstanding rates than other Councils and under the maximum rate (see attached).

The table below shows interest charged by other Councils for the 2025/2026 financial year.

Council	Interest Rate % 2025/2026
Boulia	12.12%
Barcoo	12.12%
Bulloo	12.12%
Quilpie	12%
Winton	12.12%

7.10 2026/2027 Levy and Payment of Rates and Charges

REPORT TYPE: Budget Decision Report
DIRECTORATE: Corporate Services
AUTHOR(S): Jo-Ann Atkinson, Rates and Debtors Officer
AUTHORISER: Julianne Meier, Chief Executive Officer
ATTACHMENTS: Nil

EXECUTIVE SUMMARY

This report presents the levy and payment periods for the 2026/2027 rates and charges for adoption.

RECOMMENDATION

1. That:
 - a) Pursuant to section 107 of the *Local Government Regulation 2012* and section 1520 of the *Fire Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management Levy be levied annually, with billing period beginning:
 - i. August/September
 - b) Pursuant to section 118 of the *Local Government Regulation 2012*, Council resolves that Council's rates and charges, and the State Government's Emergency Management Levy, must be paid not later than within 60 days after the date of the issue of the rate notice.

BACKGROUND

Section 107 - Issue of and period covered by rate notice

1. A rate notice may only be issued—
 - a) for utility charges, for a period of at least 1 month, that the local government considers appropriate; and
 - b) for other rates or charges, for the whole or part of a financial year as the local government considers appropriate.
2. However, the rate notice for the rates mentioned in subsection (1)(b) must be issued for the same period for all ratepayers.
3. If a person who is liable to pay rates or charges for a period pays the rates or charges before the local government gives the person a rate notice for the period, the local government is not required to give the person a rate notice for the period.
4. However, the local government must, at least once each year, issue a rate notice for each parcel of rateable land for a period of no longer than a financial year

The proposed issue date for the 2026/2027 financial year Rate Notice is as presented in the table below:

Issue Date	Proposed Due Date
Thursday, 20 th August 2026	Tuesday 20 th October 2026

STRATEGIC IMPLICATIONS**Corporate Plan 2022-2027****Theme**

4 Our Organisation

Long Term Goal

4.1 Is a sustainable and effective organisation.

POLICY

Revenue Policy

Revenue Statement

LEGISLATION

Local Government Act 2009

Local Government Regulation 2012

FINANCE AND RESOURCES

Council will begin to receive payments of rates once the notices are issued, and mostly before the due date on 20th October 2026.

CONSULTATION

Mayor and Councillors

Julianne Meier - Chief Executive Officer

Jade Nacario – Director Corporate Services

RISK MANAGEMENT

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

TIMINGS/DEADLINES

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

HUMAN RIGHTS CONSIDERATIONS

Under the Human Rights Act 2019, Council must not make a decision without considering and assessing the potential impact to human rights and giving consideration to any impacts before making a decision.

Officers consider that there are no human rights implications relevant to Council's decision in this matter.

ALTERNATIVES CONSIDERED

Only the issue date in August and due date in October were considered.

7.11 2026/2027 Separate Charge - Environmental Levy

REPORT TYPE: Budget Decision Report
DIRECTORATE: Corporate Services
AUTHOR(S): Jo-Ann Atkinson, Rates and Debtors Officer
AUTHORISER: Julianne Meier, Chief Executive Officer
ATTACHMENTS: Nil

EXECUTIVE SUMMARY

This report provides for consideration of levying the Environmental Levy Separate Charge and the application of the collected revenue.

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

RECOMMENDATION

1. That Council, pursuant to section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, resolve to levy a separate charge, Environmental Levy Separate Charge, for the 2026/2027 financial year as set out in Council's Revenue Statement and, as contained in the Annual Budget 2026/2027 document, as follows:

Separate Charge	Amount
Environmental Levy per rateable assessment	\$150.00

BACKGROUND

Pursuant to section 94 of the Local Government Act 2009 and section 103 of the Local Government Regulation 2012, Council will make and levy a separate charge (to be known as the “Environmental Levy Separate Charge”), to be levied equally on all rateable land in the shire. The revenue from this Levy will be used exclusively to fund identified environmental and waste management initiatives, including but not limited to waste facility operations, landfill site rehabilitation, environmental monitoring programs, public education on waste minimisation, and compliance activities related to waste disposal.

DISCUSSION

As above

STRATEGIC IMPLICATIONS

Corporate Plan 2022-2027

POLICY

Revenue Policy

Revenue Statement

LEGISLATION

Local Government Act 2009

Local Government Regulation 2012

FINANCE AND RESOURCES

Environmental Levy Separate Charge will be used exclusively to fund identified environmental and waste management initiatives.

CONSULTATION

Mayor and Councillors

Julianne Meier – Chief Executive Officer

Jade Nacario – Director Corporate Services

Mead Perry Group - Consultants

RISK MANAGEMENT

Nil

TIMINGS/DEADLINES

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

HUMAN RIGHTS CONSIDERATIONS

Under the Human Rights Act 2019, Council must not make a decision without considering and assessing the potential impact to human rights and giving consideration to any impacts before making a decision.

Officers consider that there are no human rights implications relevant to Council's decision in this matter.

ALTERNATIVES CONSIDERED

Nil

7.12 30 June 2026 Statement of Estimated Financial Position

REPORT TYPE:	Budget Decision Report
DIRECTORATE:	Corporate Services
AUTHOR(S):	Jade Nacario, Director Corporate Services
AUTHORISER:	Julianne Meier, Chief Executive Officer
ATTACHMENTS:	1. Estimated Financial Statements 30 June 2026 ↓

EXECUTIVE SUMMARY

This report presents the Statement of Estimated Financial Position for the 2025/2026 financial year for noting.

RECOMMENDATION

1. Pursuant to section 205 of the Local Government Regulation 2012, the statement of the financial operations and financial position of the Council in respect of the 2025/2026 financial year be received and its contents noted.

BACKGROUND

In accordance with the Local Government Regulation 2012, the Chief Executive Officer must present a Statement of Estimated Financial Position at the annual budget meeting. The statement outlines Council's estimated financial operations and financial position for the current financial year and provides an indication of the anticipated year-end result.

Throughout the financial year, Council receives monthly financial reports which monitor actual financial performance against budget. The Statement of Estimated Financial Position incorporates the most recent forecast information available and reflects the anticipated financial outcome for the year ending 30 June 2026.

Council has undertaken a review of its current operating revenues and expenditures. The table below compares the original budget with the estimated financial position at year end.

	Original Budget	Estimated Position
Total Operating Revenues	24,150,577	28,583,414
Total Operating Expenditures	29,246,999	33,839,667
Net Operating Deficit	(5,096,423)	(4,256,253)

DISCUSSION

Operating result indicates a deficit result from operations of \$(4,256,253) compared with a budget deficit of \$(5,096,423), representing a favourable variance of \$840,170

The primary factors contributing to the improved forecast result include:

- Revenue of approximately \$1.6 million recognised in 2025–2026 relating to Queensland Reconstruction Authority (QRA) Emergency Works undertaken during the 2024–2025 financial year.

- Fleet and Plant operations are forecast to achieve a net result approximately \$2.0 million below budget. This is primarily due to lower plant utilisation arising from flood events and higher operating costs than originally budgeted.

These unfavourable impacts have been partially offset by the recognition of QRA revenue and other operational variances across the organisation.

STRATEGIC IMPLICATIONS

Corporate Plan 2022-2027

Theme

4 Our Organisation

Long Term Goal

4.1 Is a sustainable and effective organisation.

POLICY

Nil.

LEGISLATION

Local Government Act 2009

Local Government Regulation 2012

FINANCE AND RESOURCES

The current estimate shows a significant overspend to budget.

CONSULTATION

Mayor and Councillors
Chief Executive Officer
Directors and Managers

RISK MANAGEMENT

Better communication around budget process and practices needs to be implemented with the upcoming budget, to ensure overspends are reported early. Officers need to have better oversight over large funding programs and construction work and rely less on external consultants to perform this role. Practices are underway to ensure this occurs in future.

TIMINGS/DEADLINES

The budget must be adopted before 1 August and in accordance with the requirements of the Local Government Act 2009 and Local Government Regulation 2012.

HUMAN RIGHTS CONSIDERATIONS

Under the Human Rights Act 2019, Council must not make a decision without considering and assessing the potential impact to human rights and giving consideration to any impacts before making a decision.

Officers consider that there are no human rights implications relevant to Council's decision in this matter.

ALTERNATIVES CONSIDERED

Nil.

Diamantina Shire Council

Estimated Comprehensive Income Statement for the period 30 June 2026

	'000 Budget 2025-2026	'000 Estimated 2025-2026
Income		
Revenue		
Operating revenue		
Net rates, levies and charges	1,377	1,248
Fees and charges	88	391
Rental income	855	713
Interest received	201	313
Sales revenue	6,718	8,130
Other income	186	174
Grants, subsidies, contributions and donations	14,940	17,601
Total operating revenue	24,365	28,570
Capital revenue		
Grants, subsidies, contributions and donations	5,190	5,653
Total revenue	29,555	34,223
Capital income		
Total Capital Income	-	239
Total income	29,555	34,462
Expenses		
Operating expenses		
Employee benefits	7,889	7,703
Materials and services	14,063	18,063
Finance costs	213	228
Depreciation and amortisation	7,024	6,845
Total operating expenses	29,189	32,839
Capital expenses		
Total Capital expenses	-	-
Total expenses	29,189	32,839
Net result	366	1,623
Operating result		
Operating revenue	24,365	28,570
Operating expenses	29,189	32,839
Operating result	(4,824)	(4,269)

Diamantina Shire Council Estimated Financial Position as of 30 June 2026

	'000 Budget 2025-2026	'000 Estimated 2025-2026
Assets		
Current assets		
Cash and cash equivalents	7,837	11,537
Trade and other receivables	836	1,201
Inventories	1,089	1,089
Contract Assets	1,000	5,005
Other current assets	210	210
Non-current assets held for sale	662	662
Total current assets	11,634	19,703
Non-current assets		
Property, plant & equipment	184,211	182,101
Total non-current assets	184,211	182,101
Total assets	195,845	201,804
Liabilities		
Current liabilities		
Trade and other payables	1,355	1,174
Contract Liabilities	1,920	3,500
Borrowings	300	457
Provisions	-	576
Total current liabilities	3,575	5,707
Non-current liabilities		
Borrowings	4,783	4,645
Provisions	705	92
Total non-current liabilities	5,488	4,737
Total liabilities	9,063	10,444
Net community assets	186,782	191,360
Community equity		
Asset revaluation surplus	112,908	111,073
Retained surplus	73,874	80,287
Total community equity	186,782	191,360

Diamantina Shire Council Estimated Cashflow Statement as of 30 June 2026

	'000 Budget 2025-2026	'000 Estimated 2025-2026
Cash flows from operating activities		
Net cash inflow from operating activities	(294)	901
Cash flows from investing activities		
Payments for property, plant and equipment	(7,957)	(7,174)
Grants, subsidies, contributions and donations	8,663	5,653
Net cash inflow from investing activities	706	(1,521)
Cash flows from financing activities		
Repayment of borrowings	(293)	(240)
Net cash inflow from financing activities	(293)	(240)
Total cash flows		
Net increase in cash and cash equivalent held	119	(860)
Opening cash and cash equivalents	7,718	12,397
Closing cash and cash equivalents	7,837	11,537

Diamantina Shire Council Estimated Changes in Equity as of 30 June 2026

	'000 Budget 2025-2026	'000 Estimated 2025-2026
Asset revaluation surplus		
Opening balance	111,072	111,073
Increase in asset revaluation surplus	1,836	-
Closing balance	112,908	111,073
Retained surplus		
Opening balance	73,509	78,664
Net result	366	1,623
Closing balance	73,875	80,287
Total		
Opening balance	184,581	189,737
Net result	366	1,623
Increase in asset revaluation surplus	1,836	-
Closing balance	186,783	191,360

7.13 2026/2027 Adoption of Budget

REPORT TYPE: Budget Decision Report

DIRECTORATE: Corporate Services

AUTHOR(S): Jade Nacario, Director Corporate Services

AUTHORISER: Julianne Meier, Chief Executive Officer

ATTACHMENTS:

1. 10 Year Financial Statements [↓](#)
2. Revenue Statement 2026-2027 [↓](#)
3. DSC - Revenue Policy 2026-2027 Adopted 20260518 [↓](#)
4. Changes of Rates 2026-2027 [↓](#)
5. Capital Projects 2026 - 2027 [↓](#)
6. 3 Year Budget as at 30 June 2027-2029 [↓](#)
7. Sustainability Ratios [↓](#)

EXECUTIVE SUMMARY

Council's Annual Budget for 2026/2027 is presented for adoption by Council. The Annual Budget has been developed in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

RECOMMENDATION

1. That Budget

- a) Pursuant to sections 169 and 170 of the Local Government Regulation 2012, Council's Budget for the 2026/2027 financial year, incorporating:
- i. The statements of Financial Position;
 - ii. The statements of Cashflow;
 - iii. The statements of Income and Expenditure;
 - iv. The statements of Changes in Equity;
 - v. The Long-term Financial Forecast;
 - vi. The Revenue Statement;
 - vii. The Revenue Policy (adopted by Council resolution CNL/26/014 on 18 May 2016;
 - viii. The relevant measures of financial sustainability; and
 - ix. The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

as tabled be adopted.

BACKGROUND

Section 169 of the *Local Government Regulation 2012* stipulates that the budget must be consistent with the following Council documents:

- 5 year Corporate Plan; and
- Annual Operational Plan

Section 170 of the *Local Government Regulation 2012* requires Council to adopt, by resolution, a budget for each financial year.

Pursuant to section 169 of the *Local Government Regulation 2012* the Budget for 2026/2027 includes:

- Financial statements for the financial year for which the budget is prepared and next two financial years; and
- A long term financial forecast, revenue statement and revenue policy; and
- Measures of financial sustainability for the financial year for which the budget is prepared and the next nine financial years; and
- The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

Council has prepared the Annual Operational Plan and Budget in accordance with the accounting and reporting procedures required under the Australian Accounting Standards Board (AASB) and in compliance with the *Local Government Act 2009* and *Local Government Regulation 2012*.

Financial Statements

In developing the 2026–2027 Budget, Council has sought to balance the delivery of essential services, infrastructure investment and long-term financial sustainability.

Key External Influences

- **Inflation and Cost Indices**

The budget has been prepared having regard to prevailing inflationary pressures and increases in Council's cost base. Key expenditure assumptions reflect expected increases in fuel, freight, construction materials, labour, utilities and insurance costs, consistent with current economic conditions and industry trends.

- **Interest Rates**

Council's investment return assumptions align with Queensland Treasury Corporation (QTC). Interest on existing borrowings remains fixed based on prior drawdowns and forms part of the long-term financial forecast.

- **Disaster and Climate Impacts**

The region remains susceptible to seasonal weather events, including potential flooding. As the timing and extent of these events cannot be reliably predicted, no specific allowance has been included in the base budget. Council maintains contingency planning and liaises with QRA for recovery funding where applicable.

- **State and Federal Funding**

Council remains reliant on intergovernmental grants to support infrastructure and service delivery. Where no formal commitment has been received, funding has not been assumed in base projections. Budget allocations for grant-dependent projects will be reviewed and adjusted as funding outcomes become known.

Internal Influences

- Strategic priorities from the Corporate and Operational Plans
- Workforce planning and Organisational Structure
- Asset management and lifecycle renewal requirements
- Service delivery reviews aimed at efficiency and effectiveness
- Carryovers from 2025–2026 projects under delivery

- Rating and charging policy reviews

Budget Principles

The 2026–2027 Operational Budget has been framed under the following guiding principles:

1. Maintain Council's long-term financial sustainability through responsible budgeting, prudent financial management and the effective allocation of available resources.
2. Align budget allocations with adopted Corporate and Operational Plans
3. Maintain stable rating and user charge policies aligned to fairness and community affordability
4. Prioritise funding of essential services and infrastructure renewal
5. Manage long-term asset condition to maximise community value
6. Strengthen Council's financial resilience by identifying opportunities to increase Council-controlled revenue and reduce reliance on external funding where practicable.
7. Contain costs through service reviews, procurement discipline, and strategic workforce management
8. Address financial risks through prudent forecasting, scenario modelling, and reserve planning
9. Integrate long-term financial sustainability principles into all budget decisions
10. Ensure transparency and accountability through clear reporting of assumptions, performance, and risks

Financial Management Strategy

Council's financial management strategy is designed to support the sustainable delivery of services, infrastructure and community outcomes while maintaining long-term financial resilience.

The 2026–2027 Budget forecasts an operating deficit of \$4.068 million and an EBITDA result of \$3.959 million. The forecast operating deficit is largely influenced by depreciation expenses of \$7.796 million, which reflect the ongoing consumption of Council's infrastructure assets over time. While depreciation is a non-cash accounting expense, it highlights the challenge of funding the future renewal and replacement of Council's asset base.

Long-term financial modelling identifies ongoing challenges associated with funding the renewal and replacement of Council's infrastructure assets. Council's future financial sustainability will continue to depend on prudent financial management, responsible cost control, effective asset management, Council-controlled revenue generation and the successful attraction of external funding.

Council's Main Roads and recoverable works activities continue to play an important role in supporting Council's operational capacity and financial sustainability. These programs contribute to the effective utilisation of Council's workforce, plant and equipment while supporting the delivery of regional infrastructure outcomes.

Council remains committed to strengthening its financial position through disciplined budgeting, strategic investment in priority infrastructure, continuous improvement initiatives and the ongoing review of service delivery and revenue opportunities.

Council also recognises the strategic importance of maintaining a safe and reliable road network. Future planning will focus on prioritised maintenance, targeted renewal programs and efficient delivery models to maximise the value of available funding.

Council will continue to monitor its financial performance and sustainability through regular financial reporting, budget reviews and long-term financial planning.

Long-Term Forecast Assumptions

Revenue

- **Rates and Charges: (2026/2027)**

- General Rates

- Urban Rates 6% increase
 - Rural Rates 5% increase
 - All other ratepayers 5% increase

- Utility Charges

- Waste 17.2% increase
 - Sewerage 10% increase
 - Water 8.6% increase

- Future years assume CPI-based increases of up to 3.5%

- **Other Revenues:** Increased 3.25% annually, excluding Main Roads and DRFA Works
- **Grants:** Applications will continue for service and asset support; cost-sharing requirements will be carefully evaluated
- **Sales and Recoverable Works:** Assumes the continuation of Main Roads and recoverable works activities throughout the forecast period. These activities represent an important source of Council-controlled revenue and are forecast based on historical performance and known works programs. Actual revenue may vary depending on the availability, timing and extent of future projects.

Expenditure

- **Employee Benefits:** Increased annually in line with Council Policy
- **Materials and Services:** Indexed by 2% annually for core services; materials for Main Roads and DRFA works are budgeted according to the revenue.
- **Depreciation:** Held constant (0% increase) across the forecast period

Revenue Statement

The revenue statement includes an explanatory statement outlining and explaining the revenue measures adopted in the budget.

The purpose of the revenue statement is:

- To enunciate the methods used to achieve Council's objectives set out in the Revenue Policy; and
- To explain material matters that guide the development and implementation of revenue practices within the Council; and
- To comply in all respects with legislative requirements.

During the development of the budget, Council has been mindful of current economic conditions and the challenges faced by residential, commercial and rural ratepayers, while balancing the need to maintain essential services and infrastructure for the community.

Total value of the change in rates and utility charges levied

In accordance with section 169(7) of the Local Government Regulation 2012, the total percentage change in rates and utility charges levied for the 2026–2027 financial year compared with the previous year's budget is an increase of 8.69%.

STRATEGIC IMPLICATIONS**Corporate Plan 2022-2027****Theme**

4 Our Organisation

Long Term Goal

4.1 Is a sustainable and effective organisation.

LEGISLATION

- Local Government Act 2009
- Local Government Regulation 2012

FINANCE AND RESOURCES

The information presented incorporates both the proposed budget for 2026/2027 and the Ten-Year Financial Forecast. The budget details how Council will fund the provision of services, programs and projects.

CONSULTATION

The Executive Leadership Team have consulted with relevant managers and staff in the preparation of the budget. Workshops have been held with Councillors and Executive Leadership Team throughout the budget process.

RISK MANAGEMENT

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*

Diamantina Shire Council Statement of Comprehensive Income

	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Income										
Revenue										
Net rates, levies and charges	1,369	1,417	1,467	1,518	1,571	1,626	1,683	1,742	1,803	1,866
Fees and charges	374	386	399	412	425	439	453	468	483	499
Rental income	825	852	879	908	938	968	1,000	1,032	1,066	1,100
Interest received	251	659	680	699	707	702	645	586	566	532
Sales revenue	18,922	10,000	10,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Other income	115	262	271	279	288	299	309	320	331	343
Grants, subsidies, contributions and donations	23,253	14,892	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Total operating revenue	45,110	28,468	25,696	21,817	21,930	22,034	22,090	22,148	22,249	22,340
Capital revenue										
Grants, subsidies, contributions and donations	9,614	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total revenue	54,723	31,468	28,696	24,817	24,930	25,034	25,090	25,148	25,249	25,340
Capital income										
Total Capital Income	-	-	-	-	-	-	-	-	-	-
Total income	54,723	31,468	28,696	24,817	24,930	25,034	25,090	25,148	25,249	25,340
Expenses										
Operating expenses										
Employee benefits	8,857	9,034	9,215	9,399	9,587	9,779	9,974	10,174	10,377	10,585
Materials and services	32,293	15,425	12,734	9,255	9,333	9,413	9,495	9,578	9,663	9,750
Finance costs	232	219	211	204	197	189	181	173	164	156
Depreciation and amortisation	7,796	7,796	7,796	7,796	7,796	7,796	7,796	7,796	7,796	7,796
Total operating expenses	49,178	32,474	29,956	26,654	26,913	27,178	27,446	27,721	28,001	28,287
Capital expenses										
Total Capital expenses	-	-	-	-	-	-	-	-	-	-
Total expenses	49,178	32,474	29,956	26,654	26,913	27,178	27,446	27,721	28,001	28,287
Net result	5,545	(1,006)	(1,260)	(1,837)	(1,983)	(2,143)	(2,356)	(2,573)	(2,752)	(2,947)
Operating result										
Operating revenue	45,110	28,468	25,696	21,817	21,930	22,034	22,090	22,148	22,249	22,340
Operating expenses	49,178	32,474	29,956	26,654	26,913	27,178	27,446	27,721	28,001	28,287
Operating result	(4,068)	(4,006)	(4,260)	(4,837)	(4,983)	(5,143)	(5,356)	(5,573)	(5,752)	(5,947)

End of page

Diamantina Shire Council Statement of Financial Position

	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Assets										
Current assets										
Cash and cash equivalents	14,940	15,105	16,051	16,456	16,745	16,905	16,877	16,671	16,320	15,808
Trade and other receivables	800	800	800	800	800	800	800	800	800	800
Inventories	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089
Contract Assets	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other current assets	210	210	210	210	210	210	210	210	210	210
Non-current assets held for sale	662	662	662	662	662	662	662	662	662	662
Total current assets	19,700	19,865	20,811	21,216	21,505	21,665	21,638	21,431	21,080	20,568
Non-current assets										
Property, plant & equipment	187,679	185,340	183,002	180,663	178,324	175,985	173,646	171,308	168,969	166,630
Total non-current assets	187,679	185,340	183,002	180,663	178,324	175,985	173,646	171,308	168,969	166,630
Total assets	207,379	205,205	203,813	201,879	199,830	197,650	195,284	192,738	190,049	187,198
Liabilities										
Current liabilities										
Trade and other payables	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174
Contract Liabilities	4,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Borrowings	385	396	408	421	433	446	460	473	488	502
Provisions	576	576	576	576	576	576	576	576	576	576
Total current liabilities	6,134	5,146	5,158	5,170	5,183	5,196	5,209	5,223	5,237	5,252
Non-current liabilities										
Borrowings	4,260	3,864	3,456	3,035	2,602	2,156	1,696	1,223	735	233
Provisions	80	80	80	80	80	80	80	80	80	80
Total non-current liabilities	4,340	3,944	3,536	3,115	2,682	2,236	1,776	1,303	815	313
Total liabilities	10,475	9,090	8,693	8,285	7,865	7,431	6,985	6,526	6,052	5,565
Net community assets	196,905	196,116	195,120	193,594	191,965	190,219	188,299	186,213	183,997	181,633
Community equity										
Asset revaluation surplus	111,072	111,290	111,554	111,866	112,220	112,618	113,054	113,541	114,077	114,660
Retained surplus	85,832	84,826	83,566	81,728	79,745	77,601	75,245	72,672	69,920	66,973
Total community equity	196,905	196,116	195,120	193,594	191,965	190,219	188,299	186,213	183,997	181,633

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Diamantina Shire Council Statement of Cash Flows

	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Cash flows from operating activities										
Receipts from customers	21,182	12,066	12,136	8,209	8,285	8,364	8,445	8,530	8,617	8,708
Payments to suppliers and employees	(37,658)	(25,242)	(21,684)	(18,342)	(18,566)	(18,795)	(19,033)	(19,265)	(19,504)	(19,751)
Interest received	251	659	680	699	707	702	645	586	566	532
Rental income	825	852	879	908	938	968	1,000	1,032	1,066	1,100
Non-capital grants and contributions	23,253	14,892	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Borrowing costs	(232)	(219)	(211)	(204)	(197)	(189)	(181)	(173)	(164)	(156)
Net cash inflow from operating activities	7,621	3,007	3,800	3,270	3,167	3,050	2,876	2,710	2,580	2,432
Cash flows from investing activities										
Payments for property, plant and equipment	(13,374)	(5,457)	(5,457)	(5,457)	(5,457)	(5,457)	(5,457)	(5,457)	(5,457)	(5,457)
Grants, subsidies, contributions and donations	9,614	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Net cash inflow from investing activities	(3,761)	(2,457)	(2,457)	(2,457)	(2,457)	(2,457)	(2,457)	(2,457)	(2,457)	(2,457)
Cash flows from financing activities										
Repayment of borrowings	(457)	(385)	(396)	(408)	(421)	(433)	(446)	(460)	(473)	(488)
Net cash inflow from financing activities	(457)	(385)	(396)	(408)	(421)	(433)	(446)	(460)	(473)	(488)
Total cash flows										
Net increase in cash and cash equivalent held	3,403	165	946	405	289	160	(28)	(207)	(350)	(513)
Opening cash and cash equivalents	11,537	14,940	15,105	16,051	16,456	16,745	16,905	16,877	16,671	16,320
Closing cash and cash equivalents	14,940	15,105	16,051	16,456	16,745	16,905	16,877	16,671	16,320	15,808

End of page

Diamantina Shire Council Statement of Changes in Equity

	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Asset revaluation surplus										
Opening balance	111,073	111,072	111,290	111,554	111,866	112,220	112,618	113,054	113,541	114,077
Net result	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus	(0)	217	264	312	354	397	436	487	536	583
Internal payments made	na	na	na	na	na	na	na	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na	na	na	na	na	na	na	na
Closing balance	111,072	111,290	111,554	111,866	112,220	112,618	113,054	113,541	114,077	114,660
Retained surplus										
Opening balance	80,287	85,832	84,826	83,566	81,728	79,745	77,601	75,245	72,672	69,920
Net result	5,545	(1,006)	(1,260)	(1,837)	(1,983)	(2,143)	(2,356)	(2,573)	(2,752)	(2,947)
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na
Internal payments made	-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards	-	na	na	na	na	na	na	na	na	na
Closing balance	85,832	84,826	83,566	81,728	79,745	77,601	75,245	72,672	69,920	66,973
Total										
Opening balance	191,360	196,905	196,116	195,120	193,594	191,965	190,219	188,299	186,213	183,997
Net result	5,545	(1,006)	(1,260)	(1,837)	(1,983)	(2,143)	(2,356)	(2,573)	(2,752)	(2,947)
Increase in asset revaluation surplus	(0)	217	264	312	354	397	436	487	536	583
Internal payments made	-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards	-	na	na	na	na	na	na	na	na	na
Closing balance	196,905	196,116	195,120	193,594	191,965	190,219	188,299	186,213	183,997	181,633

End of page

Diamantina Shire Council

Policy Document



REVENUE STATEMENT 2026/2027

CONTROL	
<i>Policy Number</i>	2
<i>Policy Type</i>	Council
<i>Authorised by</i>	Council
<i>Head of Power</i>	Local Government Act 2009, Section 104 (5) (a) Local Government Regulation 2012, Section 172
<i>Responsible Officer</i>	Director Corporate Services
<i>Adopted / Approved</i>	16 June 2026: Resolution No. CNL/
<i>Last Reviewed</i>	17 July 2025: Resolution No. CNL/25/153
<i>Next Review Due</i>	2027 – annual review
<i>Version</i>	14

Revenue Statement – 2026/2027

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Revenue Statement – 2026/2027

Revenue Statement 2026/2027

INTRODUCTION

PURPOSE

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

This Revenue Statement is adopted as part of the Diamantina Shire Council's (council) budget and applies to the financial year ending 30 June 2027.

POLICY OBJECTIVES

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

COMMENCEMENT OF POLICY

This Policy will commence on the 1st of July 2026. This Policy replaces the Revenue Statement 2026/2027.

POLICY

CONTEXT

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

STANDARDS

KEY PRINCIPLES

Council's Revenue

The Council's revenue budget comprises mainly of rates and charges levied by the Council, Commonwealth and State Government grants and subsidies, sales and recoverable works, fees and charges, rental income, interest and other income.

Council's estimated revenue for the forthcoming year is in accordance with its adopted Corporate Plan and Operational Plan:

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

PERIOD

This statement applies from July 1, 2026, to June 30, 2027

Revenue Statement – 2026/2027

RATING***Differential General Rates***

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

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

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

- The rateable value of the land.
- Relative valuations between different types of land.
- The approach to general rating adopted by the Diamantina Shire Council for the 2026/2027 financial year.
- The demand that some land uses place on the services which Council is required to provide.

Having regard to these factors, Council has determined to undertake differential general rating for the 2026/2027 financial year. Pursuant to section 81, subsections (1) and (3) of the Local Government Regulation 2012 the categories into which rateable land is categorised, the description of those categories and, pursuant to section 81, subsections (4) and (5) of the Local Government Regulation 2012, the method by which land is to be identified and included in its appropriate category is as follows:

Category	Description	Identification
1 Bedourie	Those lands situated within the boundaries of the Town Reserve of Bedourie and not otherwise categorised.	Land identified as area A of map 'Bedourie - Map 1' and having a land use code of 00, 01, 02, 03, 04, 05, 07, 08, 48, 50, 72A, or 94
2 Betoota	Those lands situated within the boundaries of the Town Reserve of Betoota and not otherwise categorised.	Land identified within area A of map 'Betoota - Map 2' having a land use code of 00, 01, 02, 03, 04, 05, 07, 08, 48, 50, 72A, or 94
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

Revenue Statement – 2026/2027

Category	Description	Identification
4.1 Rural	≤\$10M <200,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is less than 200,000Ha in area and is \$10,000,000 or less in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.2 Rural	≤\$10M & ≥200,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is 200,000Ha or more in area and is \$10,000,000 or less in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.3 Rural	>\$10M <200,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is less than 200,000Ha and is greater than \$10,000,000 in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.4 Rural	>\$10M & ≥200,000 to 500,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is between 200,000Ha and 500,000Ha (inclusive) in area and is greater than \$10,000,000 in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.5 Rural	>\$10M & ≥500,000 to 900,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is between 500,000Ha and 900,000Ha (inclusive) in area and is greater than \$10,000,000 in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
4.6 Rural	>\$10M & ≥900,000 Ha Those lands within the shire located outside of a town area and used for grazing or agricultural purposes, that is more than 900,000Ha in area and is greater than \$10,000,000 in valuation.	Land having a land use code of 04, 05, 60, 61, 64, 65, 66, 72B, or 94
5.1 Mining Small	Those lands within the Shire used, or capable of being used for extractive or mining purposes with annual extraction of less than 1,000 tonnes of material.	Land having the land use code of 40A, 40B
5.2 Mining Medium	Those lands within the Shire used, or capable of being used for extractive or mining purposes with annual extraction of between 1,000 and 10,000 tonnes of material.	Land having the land use code of 40A, 40B

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Category	Description	Identification
5.3 Mining Large	Those lands within the Shire used, or capable of being used for extractive or mining purposes with annual extraction of more than 10,000 tonnes of material.	Land having the land use code of 40A,40B
5.4 Mining Other	All mining leases which are not otherwise categorised of greater than 50 hectares	Land having the land use code of 40A,40B
6 Telecommuni cations	Those lands within the Shire used or capable of being used for telecommunications purposes.	Land having the land use code of 36A,36B, or 91
7.1 Commercial Birdsville Operating	Those lands within Birdsville used or capable of being used for commercial purposes and/or which in full or part provides goods and/or services to visitors/travellers.	Land identified as area A on Birdsville Map 3 and having a land use code of 10, 11, 13, 17, 18, 19, 21, 22, 23, 24, 25, 27, 30, 34, 36A, 36B, 38, 41, 42, 43, 44, 47, 49, 51, 52, 55, 56, 57, 58, 91, 95, 97, or 99
7.2 Commercial 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
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
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.

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Category	Description	Identification
9 Intensive Accommodati on	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
10 Petroleum Lease	All Petroleum Leases issued within the Council area.	Land having a land use code of 40C
11 Petroleum Other	All land, used or capable of being used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction /processing such as water storage, pipelines), excluding Category 10 petroleum leases.	Land having a land use code of 40C
12 Geothermal Lease	All geothermal leases issued within the Council area.	Land having a land use code of 40D
13 Geothermal Other	All land, used or capable of being used primarily for geothermal extraction and/or processing (or for purposes ancillary or associated with geothermal extraction /processing such as water storage, pipelines), excluding Category 12 geothermal leases.	Land having a land use code of 40D
14 Power Station	All land, within the Council area, used or capable of be used for or ancillary to the generation and transmission of electricity.	Land having a land use code of 90 or 91

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

Differential General Rate Category		2026/2027 Minimum general rate per year	2026/2027 % Rate in \$UCV per year
1	Bedourie	\$755	5.0954
2	Betoota	\$551	5.0954
3	Birdsville	\$755	5.0954
4.1	≤\$10M <200,000 Ha	\$2,960	0.2462
4.2	≤\$10M & ≥200,000 Ha	\$2,960	0.3464
4.3	>\$10M <200,000 Ha	\$2,960	0.3575
4.4	>\$10M & ≥200,000 to 500,000 Ha	\$2,960	0.2305
4.5	>\$10M & ≥500,000 to 900,000 Ha	\$2,960	0.3698
4.6	>\$10M & ≥900,000 Ha	\$2,960	0.3060
5.1	Mining Small	\$1,888	44.4032
5.2	Mining Medium	\$18,436	56.7125
5.3	Mining Large	\$96,283	66.7830
5.4	Mining Other	\$96,283	66.7830
6	Telecommunications	\$984	7.7899
7.1	Commercial Birdsville Operating	\$853	16.9286
7.2	Commercial Bedourie Operating	\$853	8.4808

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Differential General Rate Category		2026/2027 Minimum general rate per year	2026/2027 % Rate in \$UCV per year
7.3	Commercial Birdsville Non-Operating	\$871	6.6028
8	Industrial	\$933	2.7622
9	Intensive Accommodation	\$40,752	52.7124
10	Petroleum Lease	\$22,246	57.6417
11	Petroleum Other	\$11,140	57.6417
12	Geothermal Lease	\$22,246	57.6417
13	Geothermal Other	\$5,968	57.6417
14	Power Station	\$10,158	70.6935

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 RATE INCREASES

Pursuant to section 116 of the *Local Government Regulation 2012*, no limiting of rate increases will apply for the 2026/27 financial year.

SEPARATE CHARGE

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

The revenue from this charge will be used exclusively to fund identified environmental initiatives, including but not limited to environmental monitoring programs and public education on Council's environmental initiatives.

Separate Charge	Amount
Environmental Levy per rateable assessment	\$150.00

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UTILITY CHARGES***Water Utility Charge***

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

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

Table A

Description of land	2026/2027 Fixed Rate Water Charge
Vacant Unconnected Land	\$570
Vacant Connected Land	\$633
Detached Dwelling	\$633
Attached Dwelling Unit -each	\$506

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Table B

Description of land	Bedourie water supply (water units)	Birdsville water Supply (water units)
Motels – per accommodation unit	4	4
Hotels	15	15
Health Clinic	15	15
School	20	20
Caravan Parks per shower	6	6
Commercial or Industrial Premises	10	10
Intensive Accommodation per shower	4	4
Geothermal Power Station	0	500
Stock Trough	15	15
Council Outdoor Sports Facility	20	20
Where more than one (1) class of building is on the same parcel of land.	Each use on the land is aggregated to determine the total water units to be charged to the land. Example: where a hotel and a detached dwelling are on the same lot in Bedourie, a total of 25 units of water would be charged (15 for hotel and 10 for dwelling)	

Table C

Water Charge	Amount
Per Unit	\$62.45

Sewerage Utility Charge

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

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

Revenue from these charges is used for the purpose of defraying the cost of planning and constructing sewerage infrastructure including any interest and redemption charges incurred by

Council, and the cost of operating, maintaining and managing the sewerage system. The charge is set to recover these costs.

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

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Schedule 1		
CED Scheme	Charge applies to:	% of CED sewerage connected charge ¹
Connected Sewerage Charge ¹	Each single residential dwelling. Each unit in a multi-unit dwelling. Each WC pedestal or urinal in non- residential premises. The first WC pedestal or urinal in an assessment with a land use of Hotel, Motel, Caravan Park and other approved Council commercial lodgings.	100% of Connected Sewerage Charge
2+ Pedestals Sewerage Charge	The second and each additional WC Pedestal or urinal on an assessment with a land use of Hotel, Motel, Caravan Park and other approved Council commercial lodgings.	40% of Connected Sewerage Charge
Un-connected Sewerage Charge	Vacant land that is able to be connected to Council's CED sewerage system.	95% of Connected Sewerage Charge

Connected Sewerage Charge ¹	\$
Connected Sewerage Charge	\$220.00

Waste Management 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 a utility charge (to be known as the "Waste Management Utility Charge"), to be levied equally on all rateable land in the shire. The revenue from this charge will be used exclusively to fund identified waste management initiatives, including but not limited to waste facility operations, landfill site rehabilitation, public education on waste minimisation, and compliance activities related to waste disposal.

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:

Revenue Statement – 2026/2027

- a) The waste collection charges will apply to all improved rateable and non-rateable properties which are either contained wholly or partly within in Bedourie (Map 1 area A) or Birdsville (Map 3 area A), as per schedule 2.
- b) No adjustment shall be made for non-occupancy or use of premises less than 6 months in duration. No adjustment shall be made for non-occupancy or use of premises until written advice is given to Council and only from the date of receipt of that advice and the return of the relevant bins provided to Council.
- c) Charges for waste collection service will commence upon the premises being considered to be occupied and the delivery of the 240-litre bin to the premises by Council.
- d) Arrangements can be made to collect additional mobile garbage bins on the normal bin collection day on a temporary basis upon payment of the relevant charge.
- e) Arrangements can be made to collect bin/s on days other than the normal bin collection day on a cost recovery basis.

Schedule 2	
Waste Management Charges	Charge applies to:
Collection Charge - Residential	Each premises' is allocated one (1) 240-litre mobile garbage bin and is serviced weekly. If requested, each additional 240-litre weekly mobile garbage bin serviced on the normal bin collection day
Collection Charge – Non residential	Each property with a structure is allocated one (1) 240-litre mobile garbage bin and is serviced weekly. If requested, each additional 240-litre weekly mobile garbage bin service. Council's Environmental Health Officer will determine minimum bin numbers for any premise that is regulated by government legislation.

Waste Management Utility Charge	Amount
Per 240 litre bin	\$150.00

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DISCOUNT

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

- a) all of the aforementioned rates and charges are paid within sixty (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 sixty (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 sixty (60) days of the date of issue of the rate notice.

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

PAYMENTS IN ADVANCE

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

INTEREST

In accordance with section 133 of the *Local Government Regulation 2012*, Council will apply to all overdue rates and charges compound interest at the rate of 8.25% per annum, calculated on daily rests from the day after the Rates and Charges become overdue.

All rates and charges remaining outstanding after the due date stated in the rate notice will be deemed to be overdue rates.

LEVY AND PAYMENT

Council has determined, in accordance with the provisions of Section 107 of the *Local Government Regulation 2012* that all Rates and Charges will be levied annually covering the period 1 July 2026 to 30 June 2027.

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

Issue Date	Proposed Due Date
Thursday, 20 th August 2026	Tuesday 20 th October 2026

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INTERIM RATE NOTICES

In instances where adjustments to rates and charges occur throughout the year, an Interim Rates Notice will be issued as required.

Some examples of when adjustments may be made include:

- reconfiguration of allotment
- valuation changes
- additional services
- change of ownership

Where an adjustment results in an amount of less than \$10, Council will not issue a notice to the ratepayer.

PRIOR YEAR ADJUSTMENTS

Notification from Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development (the Department) for valuations will be effective from the date stipulated by the Department.

Any Council errors/mistakes in service charges, will only be backdated to the financial year in which the issue was raised in writing.

RECOVERY OF RATES AND CHARGES

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

To this end Council will recover any outstanding Rates and Charges in accordance with, Section 95 of the *Local Government Act 2009*, Chapter 4, Part 12 of the *Local Government Regulation 2012* and Diamantina Shire Council's Debt Recovery Policy.

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

SEPARATE CHARGES***Emergency Management Levy***

The Emergency Management Levy (EML) is a State Government levy. Council is required to collect the levy on behalf of the Queensland State Government, in accordance with the provisions of the *Fire and Services Act 1990* and *Fire Services Regulation 2011*, and such are levied in accordance with the prescribed fees as defined in schedule 2 of the *Fire Services Regulation 2011*.

The levy is not a Council Charge, and the Funds collected are remitted to the Queensland Fire Service. It provides for the prevention of, and responses to, fires and other emergency incidents.

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REBATES AND CONCESSIONS***Not for Profit / Community Organisations***

Pursuant to sections 120(1)(b) and 122 (1) (b) of the *Local Government Regulation 2012*, Council resolves to grant a concession on differential general rates, water (excluding water consumption charges), sewerage and garbage utility charges, to not for profit / community organisations.

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

Pensioners

Pursuant to sections 120(1)(a) and 122(1)(b) of the *Local Government Regulation 2012*, Council will grant assistance by way of remission of rates and charges to approved pensioners under the State Government Pensioner Subsidy Scheme.

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

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

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

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

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

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

Financial Hardship

Pursuant to section 120 (1) (d) of the *Local Government Regulation 2012*, Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a ratepayer where the payment of the rates and charges would cause hardship to the ratepayer.

Council may at its discretion provide to other ratepayers who are suffering financial hardship, extended payment arrangements.

Revenue Statement – 2026/2027

FEES AND CHARGES

Fees and charges are reviewed annually by Council. Council's adopted Fees and Charges register includes a mixture of regulatory and user pays fees. The regulatory charges are identified as such in Council's Fees and Charges Schedule and have been determined with reference to the relevant legislation and where applicable recover the cost of performing the function.

Council's Fees and Charges register contains full details of fees and charges adopted by Council for the financial year and is available on Council's website.

COST RECOVERY FEES

Cost recovery fees are fixed pursuant to Section 97 of the *Local Government Act 2009*.

The criteria used by Council when deciding the amount of the cost-recovery fee are: -

- The cost-recovery fee must not exceed the cost of providing the service for which the fee has been fixed.
- The cost-recovery fee must be broadly based on the "user pays" principle (except where Council decides to subsidise any fee or charge as a community service obligation).

BUSINESS ACTIVITY FEES

Council has the power to conduct business activities and fix business activity fees for services and facilities it provides on this basis. Business activity fees are fixed where Council provides a service and the other party to the transaction can choose whether to avail itself of the service.

Business activity fees are a class of charge, which are purely commercial in application and are usually subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to rents, plant hire, private works and hire of facilities as contained in Council's statement of fees and charges.

SERVICE STANDARDS

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

Revenue Statement – 2026/2027

REFERENCE AND SUPPORTING INFORMATION**DEFINITIONS**

To assist in interpretation, the following definitions shall apply:

WORD / TERM	DEFINITION
"Bedourie - Map 1" "Betoota - Map 2" "Birdsville - Map 3"	These are the three maps that have been specifically prepared for the purpose of identifying the location of particular rating categories. Copies of these three maps are attached. The originals of the three maps are retained by the Chief Executive Officer.
Council	Means Diamantina Shire Council.
Land Use Code (LUC)	The land use codes referred to in Column 3 above are prepared and adopted by the Diamantina Shire Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. Similarly the definitions of these land use codes are prepared and adopted by the Diamantina Shire Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. A full list of the land use codes and their definitions are in Attachment 1.
Mining	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.

RELATED POLICIES, LEGISLATION AND DOCUMENTS

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

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APPENDIX A – Not for Profit/Community Organisations Concessions

Assessment No	Organisation	Property Description
A538	Birdsville Dunes Golf Club	198 Big Red Road Birdsville Qld 4482 L17 SP226890 Trustee Lease No 721987240 Lease A on SP332293

LAND USE CODES

Primary land use codes 2026/2027		
LUC No	Description	Explanation
00	Unspecified Land not categorised by any other land use code.	
01	Vacant Urban Land	Vacant land being put to no use in an urban area (irrespective of zoning) and generally less than 5,000 square metres.
02	Single Unit Dwelling	Land used primarily as a site for a dwelling in an urban area and generally less than 5,000 square metres.
03	Multi Dwellings or Flats	The use of a parcel of land for two or more self-contained residential dwellings or flats but not group or strata title and in an urban area.
04	Large Home Site Vacant	Vacant land being put to no use (irrespective of zoning), generally between 5,000 square metres and 10 hectares (inclusive) and not used for a bonafide rural activity
05	Large Home Site Dwelling	Land used primarily as a site for a dwelling, generally between 5,000 square metres and 10 hectares (inclusive) and not used for a bonafide rural activity.
06	Outbuildings Urban	A parcel of land with a relatively minor shed or garage as the main structural improvement in an urban area. The improvement would be a gross underdevelopment of the site.
07	Guest House/Private Hotel	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel) in an urban area.

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Primary land use codes 2025/2026		
LUC No	Description	Explanation
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.
27	Hospital, Convalescent, Home (Medical Care) (Private)	Hospital, aged people's home, nursing home, convalescent home. Predominantly medical care.
28	Warehouse and Bulk Stores	Warehouse and Bulk Stores not used for retail purposes.
29	Transport Terminal	Freight and/or passengers.
30	Service Station	Predominantly used for fuel retailing which includes fuelling area, associated fuel storage area, associated retail shop and associated parking area. If predominantly servicing repairs, see Land Use Code 36A.

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Primary land use codes 2026/2027		
LUC No	Description	Explanation
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 upholstering or car washes.
36B	Light Industry B	Light manufacturing industries e.g. bread making, clothing manufacturing, dry cleaning, glass cutting or implement/machinery assembly.
37A	Heavy Industry	Industry from where a deal of offensive noise, odour, dust, etc. emanates that is not Abattoir – Land Use Code 37B.
38	Advertising - Hoarding	Advertising - Hoarding. Predominantly used for advertising.
40A	Extractive (Quarry)	Any industry which extracts quarry material from the ground.
40B	Extractive (Mining)	Any industry which extracts mining material from the ground.
40C	Gas or Oil Extraction	Any industry which extracts gas or oil from the ground.
40D	Geothermal	Any geothermal industry
41	Child Care excluding Kindergarten	Facility for safe keeping of below school age children.
42	Hotel/Tavern	Premises licensed by Licensing Commission as hotel or tavern for the sale of liquor including casino.
43	Motel	Building predominantly used for overnight accommodation of persons plus vehicle.
44	Intensive Accommodation	Land predominately used or capable of being used for providing intensive accommodation for more than 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose.

Revenue Statement – 2026/2027

Primary land use codes 2026/2027		
LUC No	Description	Explanation
		Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".
47	Licensed Club	Any club with liquor licence/non-sporting e.g. R.S.L. (Not including clubs with attached sporting/recreation facilities).
48	Sports Club/Dance Facility	All sporting/dance/fitness/health/bowling clubs with or without a liquor licence run as a business.
49	Caravan Park	Caravan Park
50	Other Club Non-Business Boy Scouts/Girl Guides etc. not run as a business.	Memorial Halls, Q.C.W.A., School of Arts etc. Sporting Clubs not run as business including sports fields/area tennis courts etc.
51	Church/Facilities	Churches, places of worship, church hall etc.
52	Cemetery (Include Crematoria)	Cemetery (Include Crematoria).
53	Special Use Commonwealth Government	Secondary Code Only
54	Special Use State Government	Secondary Code Only
55	Library	Library
56	Show Ground, Racecourse, Airfield	Airfield parking, no maintenance. If maintenance, see Code 36A or Code 36B.
57	Parks, Gardens	Parks, Gardens - including undeveloped parkland.
58	Educational	Include Kindergarten, University, Tertiary, State and Private, residential colleges/school and non-residential school, kindergarten.
59	Special Use Local Government	Secondary Code Only
60	Sheep Grazing	Dry poorer country associated with running wethers.
61	Sheep Breeding	Better class country used for lamb breeding.
64	Cattle Grazing Breeding	Concentration of the growing and selling of young stock – includes stud breeding.
65	Cattle Grazing Breeding and Fattening	Mixture of growing and/or selling young and mature stock – includes associated studs.
66	Cattle Grazing Fattening	Concentration of feeding and grazing mature stock for sale (includes feedlots).

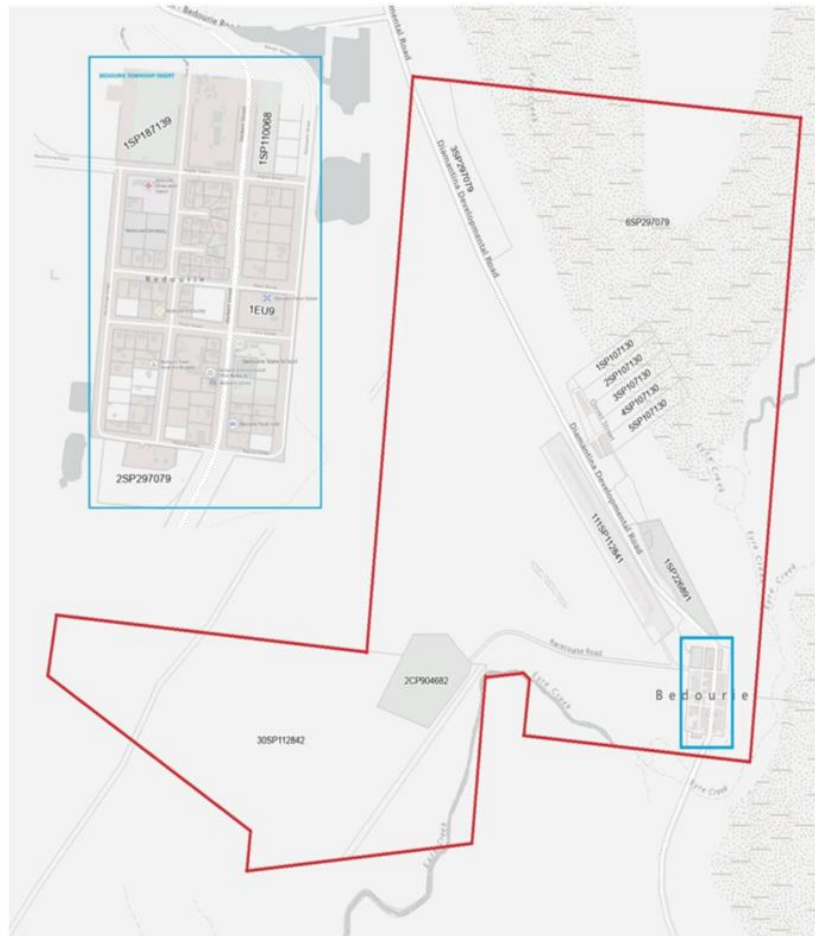
Revenue Statement – 2026/2027

Primary land use codes 2025/2026		
LUC No	Description	Explanation
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

Revenue Statement – 2026/2027

BEDOURIE MAP 1

Attachment 2 – Bedourie MAP 1

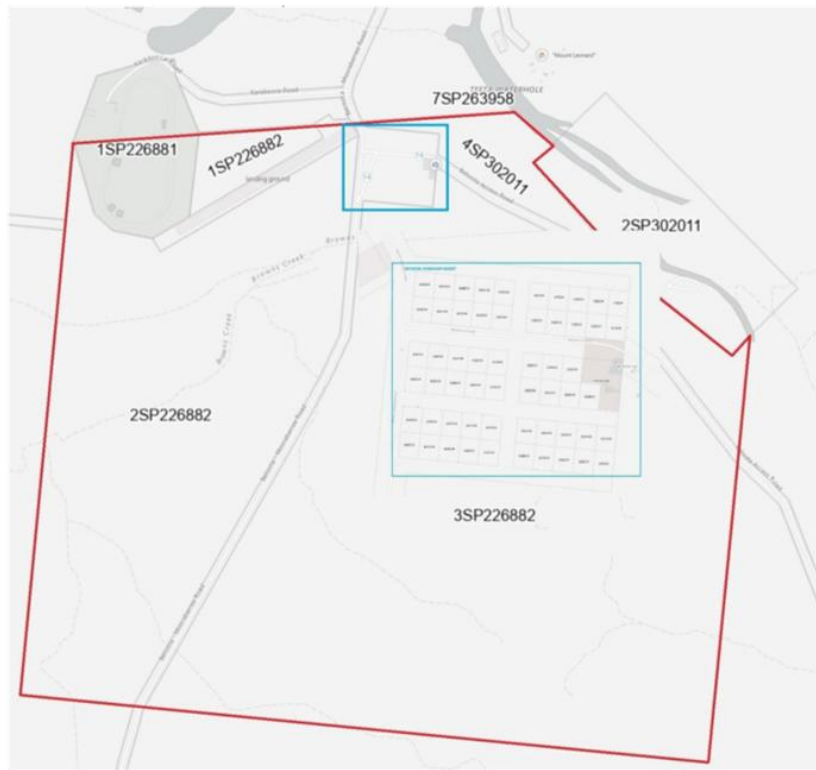


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BETOOTA MAP 2

Attachment 3 – Betoota Map

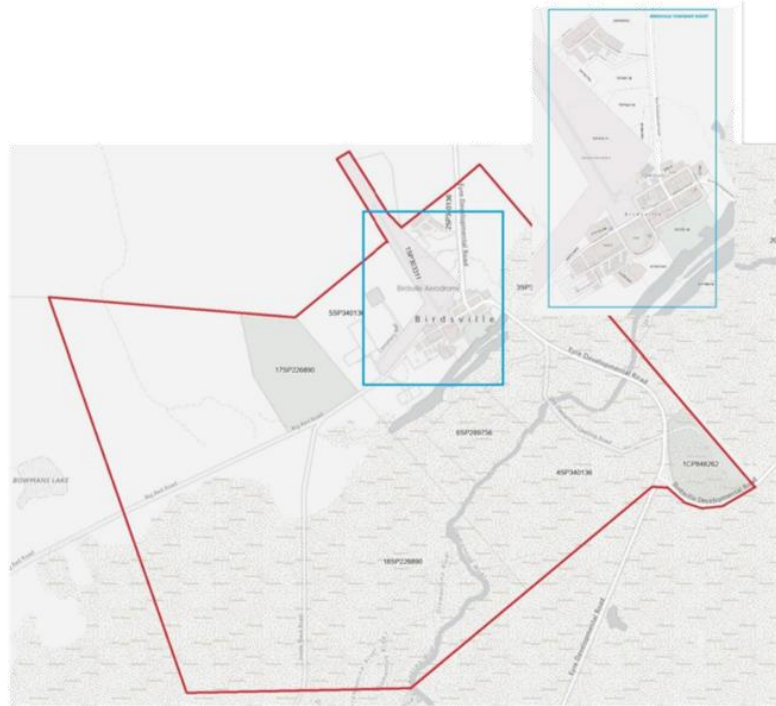


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BIRDSVILLE MAP 3

Attachment 4 – Birdsville Map 3



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VERSION CONTROL

PREVIOUS VERSIONS	ADOPTED/APPROVED DATE
Revenue Statement 2015-2016	May 18, 2015; Minute No.2015.07.31-OM-02
Revenue Statement 2016-2017	July 18, 2016; Minute No.2016.07.18-SM-01
Revenue Statement 2017-2018	June 26, 2017; Minute No.2017.06.26-SM-01
Revenue Statement 2018-2019	July 16, 2018; Minute No.2018.07.16-SM-10
Revenue Statement 2019-2020	July 15, 2019; Minute No.2019.07.15-SM-10
Revenue Statement 2020-2021	July 20, 2020; Minute No.2020.07.20-SM-13
Revenue Statement 2021-2022	July 26, 2021; Minute No.2021.07.26-SM-12
Revenue Statement 2022-2023	July 29, 2022; Minute No.2022.07.29-SM-15
Revenue Statement 2023-2024	July 20, 2023; Minute No.2023.07.20-SM-02
Revenue Statement 2024-2025	July 31, 2024; Minute No.2024.07.31-SM-04
Revenue Statement 2025-2026	July 17, 2025; Resolution No. CNL/25/153

DIAMANTINA SHIRE COUNCIL



Revenue Policy

Policy Number	2
Policy Category	Council
Date Adopted	18 May 2026
Resolution Number	CNL/26/014
Approval Authority	Council
Next Review Date	April 2027
Policy Version Number	13
Policy Owner	Corporate Services
Contact Officer	Director of Corporate Services

PURPOSE

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

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

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

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

POLICY OBJECTIVES

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

COMMENCEMENT OF POLICY

This Policy will commence on the date of adoption. This Policy replaces the Revenue Policy 2025-2026.

Revenue Policy 2026-2027
 Word Document ID: 330507
 PDF Document ID: 330508
 Document accurate and up to date at time of printing

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DIAMANTINA SHIRE COUNCIL

HUMAN RIGHTS COMMITMENT

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

POLICY**CONTEXT**

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

POLICY STATEMENT

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

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

STANDARDS AND PROCEDURES**KEY PRINCIPLES*****Planning Framework***

- The *Local Government Act 2009* sets a general planning framework within which Council must operate. There are a number of elements to the planning framework including the preparation and adoption of a Corporate Plan, Operational Plan and an Annual Budget.
- Section 193 of the *Local Government Regulation 2012* also requires a Local Government to review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.
- Council considers that the best way of setting its revenue objectives, and to achieve them, is to effectively plan through each of the elements of the planning framework. The revenue policy effectively cascades down through the Corporate Plan. Council's 2022 – 2027 Corporate Plan includes the following objective:
 - a sustainable and effective organisation.
- This will be achieved by maintenance of Council's existing revenue sources through the following strategies:
 - Fund depreciation in line with Council's revenue policy and provide for asset replacement in line with asset management plans.
 - Ensure that grant and subsidy income is maximised
 - Maximise internal/external revenue sources
 - Continue to apply the Code of Competitive Conduct to nominated Council business activities and
 - Maintain up to date and compliant financial management and reporting systems

DIAMANTINA SHIRE COUNCIL

SPECIFIC AND STANDARD***Making of Rates and Charges***

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

Making of Rates and Charges

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

Recovery of Overdue Rates and Charges

- *Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:*
 - transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations;
 - making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
 - equity having regard to capacity to pay in determining appropriate arrangements for different sectors of the community;
 - providing the same treatment for ratepayers with similar circumstances; and

DIAMANTINA SHIRE COUNCIL

- flexibility by responding where necessary to changes in the local economy and *environmental conditions (including recovery from drought)*.

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

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

Cost Recovery Methods

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

Developer Contributions

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

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

SERVICE STANDARDS

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

DEFINITIONS

Revenue Policy 2026-2027
Word Document ID: 330507
PDF Document ID: 330508
Document accurate and up to date at time of printing

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DIAMANTINA SHIRE COUNCIL

To assist in interpretation, the following definitions shall apply:

Term	Definition
CEO	Chief Executive Officer
Council	Means Diamantina Shire Council

SUPPORTING DOCUMENTATION

Legislation	- Local Government Act 2009 - Local Government Regulation 2012
Supporting Documents	Corporate Plan 2022 - 2027

VERSION CONTROL

Version	Adopted	Comment	eDRMS #
Revenue Policy 2015-16	18 May 2015	Minute No. 2015.05.18-OM-03	
Revenue Policy 2016-17	27 June 2016	Minute No. 2016.06.27-OM-5	
Revenue Policy 2017-18	15 May 2017	Minute No. 2017.05.15-OM-12	
Revenue Policy 2018-19	21 May 2018	Minute No. 2018.05.21-OM-11	
Revenue Policy 2019-20	24 June 2019	Minute No. 2019.06.24-OM-5	
Revenue Policy 2020-21	22 June 2020	Minute No. 2020.06.22-OM-3	
Revenue Policy 2021-22	19 July 2021	Minute No 2021.07.19-OM-9	
Revenue Policy 2022-23	29 July 2022	Minute No. 2022.07.29-SM-2	
Revenue Policy 2023-24	20 July 2023	Minute No. 2037.07.20-SM-0	
Revenue Policy 2024-25	31 July 2024	Minute No. 2024.07.31-SM-03	
Revenue Policy 2024-25	14 April 2025	Resolution: CNL/25/073	324642
Revenue Policy 2026-27	18 May 2026	Resolution: CNL/26/014	330527

Diamantina Shire Council

Percentage of Change in Rates Levied
For the year ended 30 June 2027

Reference LGR S169 (7)

Revenue	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027	Budget 2025/2026 v Budget 2026/2027 \$	Budget 2025/2026 v Budget 2026/2027 %	Actual 2025/2026 v Budget 2026/2027 \$	Actual 2025/2026 v Budget 2026/2027 %
General Rates	\$1,213,000	\$1,080,908	\$1,171,000	-\$42,000	-3.46%	\$90,092	8.33%
Water	\$217,000	\$217,254	\$237,000	\$20,000	9.22%	\$19,746	9.09%
Sewerage	\$63,680	\$63,480	\$70,100	\$6,420	10.08%	\$6,620	10.43%
Waste Management	\$40,576	\$40,576	\$47,600	\$7,024	17.31%	\$7,024	17.31%
Environmental Levy	\$18,560	\$18,560	\$19,000	\$440	2.37%	\$440	0.00%
Total	\$1,552,816	\$1,420,779	\$1,544,700	-\$8,116	-0.52%	\$123,481	8.69%

Diamantina Shire Council Capital Projects 1 July 2026 - 30 June 2027													
Priority	Project Description	Asset Class	Type	Project Sponsor	Project Lead	Funding Body		Expense Budget	Project Grant Funding	Asset Sale / Trade-In	Loan	Reserves	Council Contrib'n
1	12 Wodonga Street - New blinds	Buildings	R	DIS	Jodie Girdler	W4Q		12,000	12,000	0	0	0	0
1	Buildings - Bedourie SES Shed	Buildings	U	DIS	Jodie Girdler	SES		62,418	62,418	0	0	0	0
1	Buildings - Birdsville - Bronco Branding Kitchen and Amenities	Buildings	N	DIS	Jodie Girdler	W4Q		100,000	100,000	0	0	0	0
1	Buildings - Birdsville Courthouse - Refurbishment	Buildings	R	DIS	Jodie Girdler	DSC		327,262	327,262	0	0	0	0
1	Buildings - Birdsville Courthouse - Drainage	Buildings	R	DIS	Jodie Girdler	DETSI		93,150	50,000	0	0	0	43,150
1	Buildings - Community Hall, Birdsville - Refurbishment Kitchen	Buildings	R	DIS	Jodie Girdler	W4Q		150,000	150,000	0	0	0	0
1	Buildings - Sports Centre, Birdsville - Airconditioning Design	Buildings	U	DIS	Jodie Girdler	W4Q		9,867	9,867	0	0	0	0
1	5 Collibah Ct BV - Garage/Carport	Buildings	U	DIS	Jodie Girdler	W4Q		21,136	21,136	0	0	0	0
1	38 Eyre St BD Replace Roof & Ceiling	Buildings	U	DIS	Jodie Girdler	W4Q		31,042	31,042	0	0	0	0
1	8 Spinifex Ct BD - Garage	Buildings	U	DIS	Jodie Girdler	W4Q		24,884	24,884	0	0	0	0
1	Other - Cemetery Beautification & Drainage work, Birdsville	Buildings	N	DIS	Brent Reeman	W4Q		159,778	159,778	0	0	0	0
1	CapEx - 3 Lignum Court, Bedourie - Housing Upgrades	Buildings	R	DIS	Jodie Girdler	W4Q		40,000	40,000	0	0	0	0
1	CapEx - 2/6 Jardine Street, Birdsville - Housing Upgrades	Buildings	R	DIS	Jodie Girdler	W4Q		23,000	23,000	0	0	0	0
1	CapEx - 45 Frew Street, Birdsville - Housing Upgrades	Buildings	R	DIS	Jodie Girdler	W4Q		71,900	71,900	0	0	0	0
1	CapEx - 10 Spinifex Court, Bedourie - Housing Upgrades	Buildings	R	DIS	Jodie Girdler	W4Q		35,000	35,000	0	0	0	0
1	CapEx - 11 Jardine Street, Birdsville - Housing Upgrades	Buildings	R	DIS	Jodie Girdler	W4Q		19,760	19,760	0	0	0	0
1	CapEx - 13 Jardine Street, Birdsville - Housing Upgrades	Buildings	R	DIS	Jodie Girdler	W4Q		23,000	23,000	0	0	0	0
1	CapEx - 5 Lignum Court, Bedourie - Housing Upgrades	Buildings	R	DIS	Jodie Girdler	W4Q		23,000	23,000	0	0	0	0
1	CapEx - 5 Coolibah Court	Buildings	R	DIS	Jodie Girdler	W4Q		23,000	23,000	0	0	0	0
1	CapEx - 1/6 Jardine Street	Buildings	R	DIS	Jodie Girdler	W4Q		23,000	23,000	0	0	0	0
1	Wirrari Renovations	Buildings	R	DCM	Patrice Bradenb	DSC		50,000	0	0	0	0	50,000
1	Bedourie Industrial Estate Land Acquisition	Land	N	CEO	Julianne Meier	DSC		70,506	0	0	0	0	70,506
1	Other - Sandhill Project (Walking Track)	Other	N	DIS	Brent Reeman	DSC		10,000	0	0	0	0	10,000

Diamantina Shire Council
Capital Projects
1 July 2026 - 30 June 2027

Priority	Project Description	Asset Class	Type	Project Sponsor	Project Lead	Funding Body	Expense Budget	Project Grant Funding	Asset Sale / Trade-In	Loan	Reserves	Council Contrib'n
1	Other - Town Common Fencing - Bedourie	Other	R	DIS	Jodie Girdler	DSC	32,011	0	0	0	0	32,011
1	Bedourie Levee Bank - 1.2M (QRA DRF Round 3)	Other	U	GBA	Stuart Bourne	QRA	1,200,000	1,200,000	0	0	0	0
1	14 Mickerie Street Birdsville fencing	Other	N	DIS	Jodie Girdler	W4Q	24,000	24,000	0	0	0	0
1	11 Kepler Street Bedourie fencing	Other	N	DIS	Jodie Girdler	W4Q	12,000	12,000	0	0	0	0
1	Buildings - Carport kits for maintenance area storage	Other	N	DIS	Jodie Girdler	DSC	20,000	0	0	0	0	20,000
1	Carport in front of Garage 12 Wodonga Street	Other	N	DIS	Jodie Girdler	W4Q	10,000	10,000	0	0	0	0
1	Carport in front of Garage 6 Merri Street	Other	N	DIS	Jodie Girdler	W4Q	10,000	10,000	0	0	0	0
1	Tip Fencing Bedourie and Birdsville	Other	N	DIS	Jodie Girdler	DSC	50,000	0	0	0	0	50,000
1	Plant - Garbage Compactor	Plant & Equip.	R	DIS	Josh Oehm	DSC	343,000	0	30,000	0	0	313,000
1	Plant - Tractor	Plant & Equip.	R	DIS	Josh Oehm	DSC	131,000	0	20,000	0	0	111,000
1	Plant - End Tipper / Water Tank	Plant & Equip.	R	DIS	Josh Oehm	DSC	186,000	0	20,000	0	0	166,000
1	Plant - End Tipper / Water Tank	Plant & Equip.	R	DIS	Josh Oehm	DSC	186,000	0	20,000	0	0	166,000
1	Roads - R2R - Grid Replacement - Grid Repairs / Replacement - allowance (about 50 grids on shire roads)	Roads	R	DIS	Stuart Bourne	RTR	97,660	97,660	0	0	0	0
1	Roads - R2R - Burt St Rehab and Birdsville Airport Carpark	Roads	R	DIS	Stuart Bourne	RTR	100,000	100,000	0	0	0	0
1	P1553 - Loader/Heavy Wheel - CAT 962H IT	Plant & Equip.	R	DIS	Josh Oehm	DSC	500,000	0	126,000	0	0	374,000
1	P1815 - Truck - Isuzu - NQR 87 -190 4x2 - Garbage Compactor	Plant & Equip.	R	DIS	Josh Oehm	DSC	343,000	0	66,000	0	0	277,000
1	P634 - Trailer - Dual Axle - Roadwest Transport (Pump 1415)	Plant & Equip.	R	DIS	Josh Oehm	DSC	10,000	0	1,400	0	0	8,600
1	P903 - Water Tanker - Tri Axle Trailer - Moore	Plant & Equip.	R	DIS	Josh Oehm	DSC	30,000	0	0	0	0	30,000
1	P1206 - Buggy - Yamaha 700cc ATV	Plant & Equip.	R	DIS	Josh Oehm	DSC	25,000	0	3,600	0	0	21,400
1	P1093 - Utility - Hilux - Dual Cab 4x4	Plant & Equip.	R	DIS	Josh Oehm	DSC	70,000	0	18,800	0	0	51,200
1	P1095 - Utility - Hilux - Dual Cab 4x4	Plant & Equip.	R	DIS	Josh Oehm	DSC	70,000	0	18,800	0	0	51,200
1	P1096 - Utility - Hilux - Dual Cab 4x4	Plant & Equip.	R	DIS	Josh Oehm	DSC	70,000	0	18,800	0	0	51,200
1	P1002 - Utility - Landcruiser Workmate - Dual Cab 4x4	Plant & Equip.	R	DIS	Josh Oehm	DSC	0	0	31,500	0	0	-31,500
1	P1085 - Utility - Landcruiser Workmate - Dual Cab 4x4	Plant & Equip.	R	DIS	Josh Oehm	DSC	0	0	24,100	0	0	-24,100
1	P1080 - Utility - Hilux SR - Single Cab - 4x4 with Service Body	Plant & Equip.	R	DIS	Josh Oehm	DSC	60,000	0	19,800	0	0	40,200
1	P1015 - Toyota Landcruiser Prado GX	Plant & Equip.	R	DIS	Josh Oehm	DSC	90,000	0	50,000	0	0	40,000
1	P1016 - Toyota Landcruiser Prado GX	Plant & Equip.	R	DIS	Josh Oehm	DSC	90,000	0	50,000	0	0	40,000
1	P1135 - Wagon - Landcruiser Prado GX	Plant & Equip.	R	DIS	Josh Oehm	DSC	90,000	0	35,300	0	0	54,700
1	P1425 - Pump - 6" - Kubota FSR 150/V2203 on Trailer-P 1426	Plant & Equip.	R	DIS	Josh Oehm	DSC	90,000	0	1,500	0	0	88,500
1	Scissors Lift	Plant & Equip.	R	DIS	Josh Oehm	DSC	80,000	0	0	0	0	80,000
1	Plant - Small Plant - Allowance for Minor Plant	Plant & Equip.	R	DIS	Josh Oehm	DSC	25,000	0	0	0	0	25,000
1	Sale of Stabilizer	Plant & Equip.	R	DIS	Josh Oehm	DSC	-	0	162,900	0	0	-162,900
1	Plant - P1132	Plant & Equip.	R	DIS	Josh Oehm	DSC	-	0	35,300	0	0	-35,300

Diamantina Shire Council
Capital Projects
1 July 2026 - 30 June 2027

Priority	Project Description	Asset Class	Type	Project Sponsor	Project Lead	Funding Body	Expense Budget	Project Grant Funding	Asset Sale / Trade-In	Loan	Reserves	Council Contrib'n
1	Plant - P5005 Roller Padfoot CAT	Plant & Equip.	R	DIS	Josh Oehm	DSC	-	0	10,000	0	0	-10,000
1	Other Plant to Sell and Not Replace	Plant & Equip.	R	DIS	Josh Oehm	DSC	-	0	40,000	0	0	-40,000
1	Stormwater - Bedourie - Structure Replacement (CCTV Survey Priorities) Herbert Street	Roads	R	DIS	Jodie Girdler	DSC	100,000	0	0	0	0	100,000
1	Birdsville Subdivision	Roads	N	GBA	Stuart Bourne	DSC	0	0	0	0	0	0
1	Bedourie Subdivision Roads and Foothpaths	Roads	N	GBA	Stuart Bourne	RAF	2,716,557	2,716,557	0	0	0	0
1	Old Diamantina Crossing Floodway replacement	Roads	R	GBA	Stuart Bourne	QRA	1,500,000	1,500,000	0	0	0	0
1	Flood Risk Management Program - DSC.0024.2122B.WPF	Roads	N	GBA	Stuart Bourne	QRA	24,150	24,150	0	0	0	0
1	Flood Risk Management Program - DSC.0031.2122B.WPF	Roads	N	GBA	Stuart Bourne	QRA	14,950	14,950	0	0	0	0
1	DRF 3	Roads	R	GBA	Stuart Bourne	QRA	1,231,190	1,231,190	0	0	0	0
1	Stormwater - Bedourie - replace pit 1/1 cnr Eyre and Nappa - obstruction 70%	Roads	R	DIS	Jodie Girdler	DSC	30,000	30,000	0	0	0	0
1	Footpaths Birdsville red footpath - Jardine st	Roads	R	DIS	Jodie Girdler	DSC	50,000	25,000	0	0	0	25,000
1	Birdsville airport access road (DTMR DSUP \$50k funding)	Roads	U	DIS	Stuart Bourne	R2R	100,000	50,000	0	0	0	50,000
1	Birdsville Town Streets (shape Billabong blvd where water ponds, Rehab vaughan from Florence to Adelaide) 150m x 20m = 3000m2 @ \$100m2 = \$300k	Roads	R	DIS	Stuart Bourne	R2R	200,000	200,000	0	0	0	0
1	Big Red Rd - Reseal (10mm) 1.8 - 10km (51,189m2)	Roads	R	DIS	Stuart Bourne	R2R	220,040	220,040	0	0	0	0
1	Big Red Rd - Reseal (10mm) 10 - 19.06km (52,862m2)	Roads	R	DIS	Stuart Bourne	R2R	207,949	207,949	0	0	0	0
1	Cacoory - Stoney Crossing Reseal - Reseal (10mm) 3km	Roads	R	DIS	Stuart Bourne	R2R	108,000	108,000	0	0	0	0
1	Rural Shire Roads Maintenance (allowance)	Roads	R	DIS	Stuart Bourne	R2R	400,000	400,000	0	0	0	0
1	Shire Roads Maintenance - Not eligible for FD	Roads	R	DIS	Stuart Bourne	R2R	100,000	100,000	0	0	0	0
1	Betoota Access roads (x2) pave and seal - Design	Roads	N	DIS	Stuart Bourne	R2R	50,000	50,000	0	0	0	0
1	Wip - Birdsville - Rising Main Duplication Ps1 To Ponds	Sewer	R	DIS	Jodie Girdler	DSC	120,000	0	0	0	0	120,000
1	Wip - Bedourie - Rising Main Replacement (30M Front Of Pool)	Sewer	R	DIS	Jodie Girdler	DSC	30,000	0	0	0	0	30,000
1	Sewer - Bedourie - Replace/Repair identified blockages (CCTV Sewer Survey Priorities)	Sewer	R	DIS	Jodie Girdler	DSC	50,000	0	0	0	0	50,000
1	Sewer - Birdsville - Replace/Repair identified blockages (CCTV Sewer Survey Priorities)	Sewer	R	DIS	Jodie Girdler	DSC	50,000	0	0	0	0	50,000
1	Sewer - Birdsville - Replace PS1 pumps (2) and control replaced in 2013	Sewer	R	DIS	Stuart Bourne	DSC	100,000	0	0	0	0	100,000
1	Water - Bedourie Bore - Main airscouring	Water	R	DIS	Stuart Bourne	DSC	30,000	0	0	0	0	30,000
1	Water - Birdsville Bore - Main airscouring (Water Group - every 3 years)	Water	R	DIS	Stuart Bourne	DSC	30,000	0	0	0	0	30,000
1	Water - Birdsville Bore - Variation	Water	R	DIS	Stuart Bourne	DSC	343,000	52,100	0	0	0	290,900
1	CED Pump station 2 new electrical board and pumps	Sewer	R	DIS	Jodie Girdler	DSC	95,000	0	0	0	0	95,000
1	Cement mixer for skid steer in Birdsville	Plant & Equip.	R	DIS	Josh Oehm	DSC	5,000	0	0	0	0	5,000
1	Standard bucket for Bedourie Skid steer	Plant & Equip.	R	DIS	Josh Oehm	DSC	8,000	0	0	0	0	8,000
1	Auger attachment for Birdsville skid steer	Plant & Equip.	R	DIS	Josh Oehm	DSC	12,000	0	0	0	0	12,000

Diamantina Shire Council
Capital Projects
1 July 2026 - 30 June 2027

Priority	Project Description	Asset Class	Type	Project Sponsor	Project Lead	Funding Body		Expense Budget	Project Grant Funding	Asset Sale / Trade-In	Loan	Reserves	Council Contrib'n
						Buildings		1,323,197	1,230,047	0	0	0	93,150
						Plant & Equip.		2,514,000	0	803,800	0	0	1,710,200
						Water		403,000	52,100	0	0	0	350,900
						Sewer		445,000	0	0	0	0	445,000
						Roads		7,250,496	7,075,496	0	0	0	175,000
						Other		1,368,011	1,256,000	0	0	0	112,011
						Land		70,506	0	0	0	0	70,506
								13,374,211	9,613,643	803,800	0	0	2,956,768

Diamantina Shire Council Statement of Comprehensive Income

	Jun-27B	Jun-28F	Jun-29F
Income			
Revenue			
Net rates, levies and charges	1,369	1,417	1,467
Fees and charges	374	386	399
Rental income	825	852	879
Interest received	251	659	680
Sales revenue	18,922	10,000	10,000
Other income	115	262	271
Grants, subsidies, contributions and donations	23,253	14,892	12,000
Total operating revenue	45,110	28,468	25,696
Capital revenue			
Grants, subsidies, contributions and donations	9,614	3,000	3,000
Total revenue	54,723	31,468	28,696
Capital income			
Total Capital Income	-	-	-
Total income	54,723	31,468	28,696
Expenses			
Operating expenses			
Employee benefits	8,857	9,034	9,215
Materials and services	32,293	15,425	12,734
Finance costs	232	219	211
Depreciation and amortisation	7,796	7,796	7,796
Total operating expenses	49,178	32,474	29,956
Capital expenses			
Total Capital expenses	-	-	-
Total expenses	49,178	32,474	29,956
Net result	5,545	(1,006)	(1,260)
Operating result			
Operating revenue	45,110	28,468	25,696
Operating expenses	49,178	32,474	29,956
Operating result	(4,068)	(4,006)	(4,260)

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Diamantina Shire Council Statement of Financial Position

	Jun-27B	Jun-28F	Jun-29F
Assets			
Current assets			
Cash and cash equivalents	14,940	15,105	16,051
Trade and other receivables	800	800	800
Inventories	1,089	1,089	1,089
Contract Assets	2,000	2,000	2,000
Other current assets	210	210	210
Non-current assets held for sale	662	662	662
Total current assets	19,700	19,865	20,811
Non-current assets			
Property, plant & equipment	187,679	185,340	183,002
Total non-current assets	187,679	185,340	183,002
Total assets	207,379	205,205	203,813
Liabilities			
Current liabilities			
Trade and other payables	1,174	1,174	1,174
Contract Liabilities	4,000	3,000	3,000
Borrowings	385	396	408
Provisions	576	576	576
Total current liabilities	6,134	5,146	5,158
Non-current liabilities			
Borrowings	4,260	3,864	3,456
Provisions	80	80	80
Total non-current liabilities	4,340	3,944	3,536
Total liabilities	10,475	9,090	8,693
Net community assets	196,905	196,116	195,120
Community equity			
Asset revaluation surplus	111,072	111,290	111,554
Retained surplus	85,832	84,826	83,566
Total community equity	196,905	196,116	195,120

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Diamantina Shire Council Statement of Cash Flows

	Jun-27B	Jun-28F	Jun-29F
Cash flows from operating activities			
Receipts from customers	21,182	12,066	12,136
Payments to suppliers and employees	(37,658)	(25,242)	(21,684)
Interest received	251	659	680
Rental income	825	852	879
Non-capital grants and contributions	23,253	14,892	12,000
Borrowing costs	(232)	(219)	(211)
Net cash inflow from operating activities	7,621	3,007	3,800
Cash flows from investing activities			
Payments for property, plant and equipment	(13,374)	(5,457)	(5,457)
Grants, subsidies, contributions and donations	9,614	3,000	3,000
Net cash inflow from investing activities	(3,761)	(2,457)	(2,457)
Cash flows from financing activities			
Repayment of borrowings	(457)	(385)	(396)
Net cash inflow from financing activities	(457)	(385)	(396)
Total cash flows			
Net increase in cash and cash equivalent held	3,403	165	946
Opening cash and cash equivalents	11,537	14,940	15,105
Closing cash and cash equivalents	14,940	15,105	16,051

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Diamantina Shire Council Statement of Changes in Equity

	Jun-27B	Jun-28F	Jun-29F
Asset revaluation surplus			
Opening balance	111,073	111,072	111,290
Net result	na	na	na
Increase in asset revaluation surplus	(0)	217	264
Internal payments made	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na
Closing balance	111,072	111,290	111,554
Retained surplus			
Opening balance	80,287	85,832	84,826
Net result	5,545	(1,006)	(1,260)
Increase in asset revaluation surplus	na	na	na
Internal payments made	-	-	-
Adjustment for Initial Recognition of Accounting Standards	-	na	na
Closing balance	85,832	84,826	83,566
Total			
Opening balance	191,360	196,905	196,116
Net result	5,545	(1,006)	(1,260)
Increase in asset revaluation surplus	(0)	217	264
Internal payments made	-	-	-
Adjustment for Initial Recognition of Accounting Standards	-	na	na
Closing balance	196,905	196,116	195,120

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Diamantina Shire Council Key Financial Sustainability Metrics											
	Target	Budget Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Operating surplus ratio	0% to 10%	-9.0%	-14.1%	-16.6%	-22.2%	-22.7%	-23.3%	-24.2%	-25.2%	-25.9%	-26.6%
Cash expense cover ratio (unrestricted)	> 3 months	4.4	7.4	8.8	10.6	10.6	10.6	10.4	10.1	9.8	9.3
Asset sustainability ratio	> 90%	154.4%	63.0%	63.0%	63.0%	63.0%	63.0%	63.0%	63.0%	63.0%	63.0%
Average useful life of depreciable assets		22.9	22.8	23.2	23.3	23.3	23.2	23.1	22.8	22.4	21.9
Net financial liabilities ratio	<= 60%	-20.5%	-37.9%	-47.2%	-59.3%	-62.2%	-64.6%	-66.3%	-67.3%	-67.5%	-67.2%
Council controlled revenue ratio	> 60%	3.9%	6.3%	7.3%	8.8%	9.1%	9.4%	9.7%	10.0%	10.3%	10.6%
Total debt service cover ratio	> 2 times	1.2	1.1	1.0	1.1	1.0	0.9	0.8	0.7	0.6	0.4
End of page											

8 GENERAL BUSINESS

9 NEXT MEETING

To be held at at on .

10 CLOSE OF MEETING

The Meeting closed at [enter time](#).