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## Confirmed Minutes Burke Shire Council Special Meeting Wednesday 24 July 2019 11.00am Council Chambers

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01. Opening of Meeting .....	2
02. Record of Attendance .....	2
02.01 LGR 2012 Section 276 – Attendance by teleconferencing.....	2
03. Executive Management Reports.....	3
03.01 Adoption of 2019-20 Budget .....	3
04. Closure of meeting.....	10



## 01. Opening of Meeting

**The Chair declared the meeting open at 11.05am.**

## 02. Record of Attendance

**Cr Ernie Camp; Mayor – Chair**  
**Cr Paul Poole; Deputy Mayor**  
**Cr John Clarke – via teleconference**  
**Cr John Yanner**

**Philip Keirle; Executive Manager Strategic Projects – via teleconference**  
**Simbarashe Chimpaka; Executive Manager Finance – via teleconference**  
**Madison Marshall; Executive Assistant (Minutes)**

**On Leave**      **Cr Tonya Murray**  
**Clare Keenan; Chief Executive Officer**  
**Darren Thomson; Deputy CEO**  
**Geoff Rintoul; Executive Manager Works and Infrastructure**

### 02.01 LGR 2012 Section 276 – Attendance by teleconferencing

**That Council, in accordance with section 276 of the Local Government Regulation 2012, allows the following person/s to take part in the meeting by teleconferencing:**

- **Cr John Clarke**
- **Simbarashe Chimpaka, Executive Manager Finance (EMF)**
- **Philip Keirle, Executive Manager Strategic Projects (EMSP)**

**Moved: Cr Poole**

**Seconded: Cr Yanner**

**Carried 190724.01 4/0**

## 03. Executive Management Reports

### 03.01 Adoption of 2019-20 Budget

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DEPARTMENT:	Finance
RESPONSIBLE OFFICER:	Simba Chimpaka, Executive Manager Finance
DATE REPORT PREPARED:	22 July 2019
LINK TO COUNCIL PLAN/S:	Operational Plan, Corporate Plan, Revenue Policy, Revenue Statement, Borrowing Policy, Investment Policy.

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#### 1. PURPOSE

To present the 2019-2020 Budget and associated documentation to Council for adoption.

#### 2. BACKGROUND & PREVIOUS COUNCIL CONSIDERATION

Council adopted the Revenue Policy for the 2019-20 financial year at the June 2019 Ordinary Council meeting. Council conducted a series of rates modelling workshops to determine appropriate rating strategies, categories and revenue for the 2019-20 financial year.

Operational and capital revenues have been determined by reference to executed funding agreements and best available data and information on grants that council is eligible for. Capital projects for the 2019-2020 financial year have been considered and modelled around Councils 5 year roads program, capital funding programs and asset management requirements.

Operational expenditure has been determined by reference to council's operational plan, service requirements and availability of funding.

#### 3. PROPOSAL

Council consider and adopts the 2019-20 Budget, 2019-20 Revenue Statement, 2019-20 Revenue Policy and associated documentation.

#### 4. FINANCIAL & RESOURCE IMPLICATIONS

The Budget outlines the financial and resource implications of Council's projected capital and operational expenditure in 2019-2020 in accordance with the Local Government Regulation 2012.

#### 5. POLICY & LEGAL IMPLICATIONS

Instrument	Reference	Details
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<b>Instrument</b>	<b>Reference</b>	<b>Details</b>
Local Government Regulation 2012	Section 170	<p><b>Adoption and amendment of budget</b></p> <p>(1) A local government must adopt its budget for a financial year-</p> <ul style="list-style-type: none"> <li>(a) after 31 May in the year before the financial year; but</li> <li>(b) before— <ul style="list-style-type: none"> <li>(i) 1 August in the financial year; or</li> <li>(ii) a later day decided by the Minister.</li> </ul> </li> </ul> <p>(2) If the budget does not comply with section 169 when it is adopted, the adoption of the budget is of no effect.</p>
Local Government Act 2009	Section 170A	<p><b>Approval of budget</b></p> <p>(1) A local government must consider the budget presented by the mayor and, by resolution, adopt the budget with or without amendment.</p> <p>(2) The mayor must give a copy of the budget, as proposed to be presented to the local government, to each councillor at least 2 weeks before the local government is to consider adopting the budget.</p> <p>(3) The local government must adopt a budget before 1 August in the financial year to which the budget relates.</p> <p>A copy of the Mayors budget was circulated to each councillor on the 10th of July 2019 in accordance with section 170A of the Local Government Act 2009.</p>
Local Government Regulation 2012	Section 193(3)	<p><b>Revenue Policy</b></p> <p>A local government must 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.</p> <p>Council adopted the Revenue Policy for the 2019-20 financial year at the June 2019 Ordinary Council meeting.</p>
Local Government Regulation 2012	Section 169	<p><b>Preparation and content of budget</b></p> <p>(1) A local government's budget for each financial year must—</p> <ul style="list-style-type: none"> <li>(a) be prepared on an accrual basis; and</li> <li>(b) include statements of the following for the financial year for which it is prepared and the next 2 financial years— <ul style="list-style-type: none"> <li>(i) financial position;</li> <li>(ii) cash flow;</li> <li>(iii) income and expenditure;</li> <li>(iv) changes in equity.</li> </ul> </li> </ul> <p>(2) The budget must also include—</p> <ul style="list-style-type: none"> <li>(a) a long-term financial forecast; and</li> </ul>

Instrument	Reference	Details
		<p>(b) a revenue statement; and</p> <p>(c) a revenue policy.</p> <p>(3) The statement of income and expenditure must state each of the following—</p> <p>(a) rates and utility charges excluding discounts and rebates;</p> <p>(b) contributions from developers;</p> <p>(c) fees and charges;</p> <p>(d) interest;</p> <p>(e) grants and subsidies;</p> <p>(f) depreciation;</p> <p>(g) finance costs;</p> <p>(h) net result;</p> <p>(i) the estimated costs of—</p> <p>(i) the local government’s significant business activities carried on using a full cost pricing basis; and</p> <p>(ii) the activities of the local government’s commercial business units; and</p> <p>(iii) the local government’s significant business activities.</p> <p>(4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.</p> <p>(5) The relevant measures of financial sustainability are the following measures as described in the financial management (sustainability) guideline—</p> <p>(a) asset sustainability ratio;</p> <p>(b) net financial liabilities ratio;</p> <p>(c) operating surplus ratio.</p> <p>(6) The budget must include 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.</p> <p>(7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.</p> <p>(8) The budget must be consistent with the following documents of the local government—</p> <p>(a) its 5-year corporate plan;</p> <p>(b) its annual operational plan.</p>
Local Government Regulation 2012	Section 171	<p><b>Long-term financial forecast</b></p> <p>(1) A local government’s long-term financial forecast is a</p>

Instrument	Reference	Details
		<p>forecast, covering a period of at least 10 years, of the following for each year during the period of the forecast—</p> <p>(a) income of the local government;</p> <p>(b) expenditure of the local government;</p> <p>(c) the value of assets, liabilities and equity of the local government.</p> <p>(2) The local government must—</p> <p>(a) consider its long-term financial forecast before planning new borrowings; and</p> <p>(b) review its long-term financial forecast annually.</p>

## 6. CRITICAL DATES & IMPLICATIONS

Section 170 of the Local Government Regulation 2012

### **Adoption and amendment of budget**

(1) A local government must adopt its budget for a financial year—

(a) after 31 May in the year before the financial year; but

(b) before—

(i) 1 August in the financial year; or

(ii) a later day decided by the Minister.

Section 170(3) defines Council's ability to amend its budget:

The local government may, by resolution, amend the budget for a financial year at any time before the end of the financial year.

## 7. CONSULTATION

Consultation has taken place between Councillors and Senior Management, within Senior Management, between Senior Management and Supervisors, between Senior Management and key stakeholders

## 8. CONCLUSION

The 2019-20 budget is compliant with the requirements of the Local Government Regulation 2012. Accordingly, its adoption by Council will be a valid exercise of Council's authority.

## 9. OFFICER'S RECOMMENDATION

### **Adoption of Revenue Statement, rates and associated matters 2019-20**

1. That Council:

(a) Adopts, in accordance with section s169 (2) and 172 of the *Local Government Regulation 2012*, the Revenue Statement 2019-2020;

(b) Adopts, in accordance with section 81 of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised and the description of those categories,

as per the first and second columns of the table appearing at section 4.3 of the Revenue Statement 2019-2020;

- (c) Delegates to the Chief Executive Officer 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;
- (d) Adopts, in accordance with 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, as per the third and fourth columns of the table appearing at section 4.3 of the Revenue Statement 2019-2020;
- (e) Adopts, in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the waste management utility charges to be made and levied, for the supply of waste management services by the Council, as per section 5.1 of the Revenue Statement 2019-2020;
- (f) Adopts, in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the sewerage utility charges to be made and levied, for the supply of sewerage services by the Council, as per section 5.2 of the Revenue Statement 2019-2020;
- (g) Adopts, in accordance with section 94 of the *Local Government Act 2009* and sections 99 and 101 of the *Local Government Regulation 2012*, the water utility charges to be made and levied, for the supply of water services by the Council, as per section 5.3 of the Revenue Statement 2019-2020;
- (h) Resolves, pursuant to section 102(2) of the *Local Government Regulation 2012*, that a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read;
- (i) Adopts, pursuant to section 130 of the *Local Government Regulation 2012*, that the differential general rates made and levied shall be subject to a discount as specified in, and subject to the conditions stated in, section 7.3 of the Revenue Statement 2019-2020;
- (j) Resolves, pursuant to section 133 of the *Local Government Regulation 2012*, that interest be charged on all overdue rates and charges at the rate of 10% per annum, calculated on daily rests as compound interest.
- (k) Resolves, pursuant to section 107 of the *Local Government Regulation 2012* that, Council's rates and charges be levied:
  - (i) for the half year 1 July 2019 to 31 December 2019 - in August/ September 2019; and
  - (ii) for the half year 1 January 2020 to 30 June 2020 - in February/March 2020;
- (l) Resolves, pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges be paid within 30 days of the date of the issue of the rate notice;
- (m) Adopts, pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, the concessions as detailed in section 8 of the Revenue Statement 2019-2020;

#### **Adoption of Budget and associated matters 2019-20**

##### **2. That Council:**

- (a) Resolves, pursuant to section 205 of the *Local Government Regulation 2012*, that the statement of the financial operations and financial position of the Council in respect

of the previous financial year (“the Statement of Estimated Financial Position”) be received and its contents noted.

- (b) Adopt, pursuant to section 107A of the *Local Government Act 2009* and sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2019/2020 financial year, incorporating:
- a. The statements of financial position;
  - b. The statements of cash flow;
  - c. The statements of income and expenditure;
  - d. The statements of changes in equity;
  - e. The long-term financial forecast;
  - f. The revenue statement (adopted by Council resolution earlier in this meeting);
  - g. The revenue policy (adopted by Council resolution on 20 June 2019);
  - h. The relevant measures of financial sustainability; and
    - (i) 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.

### **03.01 Adoption of 2019-20 Budget**

#### **Adoption of Revenue Statement, rates and associated matters 2019-20**

**1. That Council:**

- (a) Adopts, in accordance with section s169 (2) and 172 of the *Local Government Regulation 2012*, the Revenue Statement 2019-2020;
- (b) Adopts, in accordance with section 81 of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised and the description of those categories, as per the first and second columns of the table appearing at section 4.3 of the Revenue Statement 2019-2020;
- (c) Delegates to the Chief Executive Officer 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;
- (d) Adopts, in accordance with 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, as per the third and fourth columns of the table appearing at section 4.3 of the Revenue Statement 2019-2020;
- (e) Adopts, in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the waste management utility charges to be made and levied, for the supply of waste management services by the Council, as per section 5.1 of the Revenue Statement 2019-2020;
- (f) Adopts, in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the sewerage utility charges to be made and levied, for the supply of sewerage services by the Council, as per section 5.2 of the



**Revenue Statement 2019-2020;**

- (g) Adopts, in accordance with section 94 of the *Local Government Act 2009* and sections 99 and 101 of the *Local Government Regulation 2012*, the water utility charges to be made and levied, for the supply of water services by the Council, as per section 5.3 of the Revenue Statement 2019-2020;
- (h) Resolves, pursuant to section 102(2) of the *Local Government Regulation 2012*, that a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read;
- (i) Adopts, pursuant to section 130 of the *Local Government Regulation 2012*, that the differential general rates made and levied shall be subject to a discount as specified in, and subject to the conditions stated in, section 7.3 of the Revenue Statement 2019-2020;
- (j) Resolves, pursuant to section 133 of the *Local Government Regulation 2012*, that interest be charged on all overdue rates and charges at the rate of 10% per annum, calculated on daily rests as compound interest.
- (k) Resolves, pursuant to section 107 of the *Local Government Regulation 2012* that, Council's rates and charges be levied:
  - (i) for the half year 1 July 2019 to 31 December 2019 - in August/ September 2019; and
  - (ii) for the half year 1 January 2020 to 30 June 2020 - in February/March 2020;
- (l) Resolves, pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges be paid within 30 days of the date of the issue of the rate notice;
- (m) Adopts, pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, the concessions as detailed in section 8 of the Revenue Statement 2019-2020;

**Adoption of Budget and associated matters 2019-20****2. That Council:**

- (a) Resolves, pursuant to section 205 of the *Local Government Regulation 2012*, that the statement of the financial operations and financial position of the Council in respect of the previous financial year ("the Statement of Estimated Financial Position") be received and its contents noted.
- (b) Adopt, pursuant to section 107A of the *Local Government Act 2009* and sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2019/2020 financial year, incorporating:
  - a. The statements of financial position;
  - b. The statements of cash flow;
  - c. The statements of income and expenditure;
  - d. The statements of changes in equity;
  - e. The long-term financial forecast;
  - f. The revenue statement (adopted by Council resolution earlier in this meeting);
  - g. The revenue policy (adopted by Council resolution on 20 June 2019);
  - h. The relevant measures of financial sustainability; and
  - (i) 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.**

**Moved: Cr Poole**

**Seconded: Cr Yanner**

**Carried 190724.02 4/0**

#### 04. Closure of meeting

**The Chair declared the meeting close at 11.59am.**

I hereby certify that these pages numbered 1 to 10 – constitute the Confirmed minutes of the Special Council Meeting of Burke Shire Council held on Wednesday 24 July 2019.

Mayor Cr Ernie Camp .....