



Confirmed Minutes
Burke Shire Council Special Meeting
Thursday 28 July 2022
9.00am Council Chambers

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01. Opening of Meeting

The Chair declared the meeting open at 9.13am.

02. Record of Attendance

Cr Ernie Camp; Mayor – Chair
Cr Tonya Murray; Deputy Mayor
Cr John Clarke
Cr John Yanner – via teleconference
Cr Rosita Wade

Dan McKinlay; Chief Executive Officer
Graham O’Byrne; Director of Engineering
Clinton Murray; Works Manager
Chelsea Nelson; People, Performance and Culture Manager
Madison Marshall; Corporate Services and Governance Manager - Minutes
Shaun Jorgensen; Finance and Technology Manager

On Leave **Kimberly Chan; Economic Development Manager**
 Shannon Moren; Community and Communications Manager
 Brianna Harrison; Administration Officer

02.01 LGR 2012 Section 254K – Participating in meetings by audio link or visual audio link

That Council, in accordance with section 254K of the Local Government Regulation 2012, allows the following person/s to participate in the meeting by audio link or visual audio link:

- **Cr John Yanner**
- **Graham O’Byrne, Director of Engineering**
- **Shaun Jorgensen, Finance and Technology Manager**

Moved: Cr Camp

Seconded: Cr Wade

Carried 220728-1.01 5/0

03. Declaration of Interests

No declarations of interests were noted for the meeting.

04. Executive Management Reports

04.01 Review of Debt Policy 2022-2023

DEPARTMENT:	Office of the Chief Executive Officer
RESPONSIBLE OFFICER:	Dan McKinlay; Chief Executive Officer
PREPARED BY:	Shaun Jorgensen; Finance and Technology Manager
DATE REPORT PREPARED:	20 July 2022
LINK TO COUNCIL PLAN/S:	Corporate Plan –Council develops, implements and maintains an effective and compliant governance framework (governance, finance, risk)

1. PURPOSE

The purpose of this report is to re-adopt the Debt Policy in accordance with the Local Government Act 2009 and Local Government Regulation 2012 for the 2022-2023 financial year in accordance with Section 192 of the Local Government regulation 2012.

2. BACKGROUND

This policy is required and applicable to any and all consideration Council places towards the securing of Debt or Loan facilities from external financing providers (i.e. the QTC).

The policy outlines the following factors:

- The principle surrounding the acquisition of Debt for Council
- Purpose of borrowings
- Repayment term requirements
- Proposed new borrowings (10-year assessment)
- Loan drawdowns

3. FINANCIAL & RESOURCE IMPLICATIONS

No directly applicable implications, however the consideration as provided for in the 2022-2023 annual budget to drawdown on debt financing for the Water Park Capital project is directly impacted from the adoption of this report and associated policy. Additionally, Council may not legally access debt unless the above considerations have been determined to be inclusive in the Debt Policy.

4. POLICY & LEGAL IMPLICATIONS

Instrument	Reference	Details
Local Government Regulation 2012	Section 192	(1) A local government must prepare and adopt a debt policy for a financial year. (2) The debt policy must state— (a) the new borrowings planned for the current financial year and the next 9 financial years; and (b) the period over which the local government plans to repay existing and new borrowings.

5. RISK

The annual review of this policy is a risk mitigation activity ensuring the currency of Council policies.

6. CRITICAL DATES & IMPLICATIONS

This policy will apply until the next respective review date as defined by either the Act, Regulation or Policy.

7. CONSULTATION

Councillors

Chief Executive Officer

Finance and Technology Manager

8. CONCLUSION

The Debt Policy be re-adopted as is required to be adopted annually under the Local Government Regulation 2012 Section 192.

9. OFFICER'S RECOMMENDATION

That Council re-adopts the Debt Policy as part of the annual review carried out by officers.

04.01 Review of Debt Policy 2022-2023

That Council re-adopts the Debt Policy as part of the annual review carried out by officers.

Moved: Cr Camp

Seconded: Cr Wade

Carried 220728-1.02 5/0

04.02 Statement of Estimated Financial Position 2021-2022

DEPARTMENT:	Office of the Chief Executive Officer
RESPONSIBLE OFFICER:	Dan McKinlay; Chief Executive Officer
PREPARED BY:	Shaun Jorgensen; Finance and Technology Manager
DATE REPORT PREPARED:	13 July 2022
LINK TO COUNCIL PLAN/S:	Corporate Plan, Good Governance- Council decision –making promotes financial and asset sustainability.

1. PURPOSE

To present a statement of estimated financial position for 2021/22 in accordance with section 205 of the Local Government Regulation 2012 (the Regulation).

2. BACKGROUND

In accordance with the Regulation, the Chief Executive Officer must present the local government's annual budget meeting with a statement of estimated financial position for the previous financial year. The statement provides a comparison between the original budget, amended budget and the estimated actual result for the financial year.

The original budget for the 2021/22 financial year was adopted by Council on 29 July 2021. Following adoption, three budget reviews were undertaken to allow revisions across financial categories where operational and capital expenditure variances had been identified. The result of these revisions to the original budget became Council's amended budget. This included the impacts of COVID 19, in the last budget review.

The original budget forecast an operating deficit before capital income of \$4,899,000. Budget revisions through the year; ultimately saw this revised to a \$4,945,000 deficit.

Operating Revenue

The original budget forecast operating revenue of \$16.20M. Revisions to the original budget saw this increased to \$16.57M. The increase to the amount was due to an expected increase to recoverable works revenue during the year and DRFA flood damage revenue.

Current forecasts estimate that operating revenue will achieve \$16.541M at 30 June 2022, \$30.8k lower than amended budget for 30 June 2022. This is largely the result of changes to the AASB 15 revenue standard impacts on revenue throughout the year regarding recognition of revenues along with amounts still being due to be accrued back after 30 June 2022 due to timing. We expect year end adjustments to be processed as part of the financial year end process to impact on this figure i.e. the reconciliation of unearned revenues now recorded by council under the AASB changes.

A further impact that should be noted towards the balance of operational revenues is in regards to the recognition of early payments of Federal Assistance (FA) grant sums received as a result of the requirements of accounting standard AASB15 and 1058. In accordance with the accounting standards, irrespective of the title of the early payment of \$2.7mil being received in May 2022 stating the year of grant being '2022-2023'; council must recognise this grant on receipt within the 2021-2022 financial year. The impact of this matter is detailed in the below assessment which also takes into account the early payment of the 2021-2022 FA grant in the 2020-2021 financial year:

<u>Early payments in June 2020-21 relating to 2021-22</u>	\$
FA grant General	1,312,945
FA grant Roads	225,962
FA Grant 2021-22 recognised in 2020-21	1,538,907
<u>Early payments in May 2021-22 relating to 2022-23</u>	\$
FA grant General	2,384,768
FA grant Roads	370,956
FA Grant 2022-23 recognised in 2021-22	2,755,724
<u>Distortion from failure of accounting standards to accommodate reporting:</u>	
FA grant General	- 1,071,823
FA grant Roads	- 144,994
FA Grant overstatement in 2021-22	- 1,216,817
<u>Impact on Net Operating Surplus/(Deficit)</u>	
Net Operating Surplus/(Deficit) Stated in Estimated Actuals	1,040,873
Adjustment for FA Grant 2022-23 distortion	- 1,216,817
Adjusted Net Operating Surplus/(Deficit) - undistorted	- 175,944

Operating Expenses

The original budget forecast operating expenses at \$21.10M. Revisions to the budget during the year saw this amount increased to \$21.51M. This movement largely reflected considerations made in relation to total costs for Engineering Services predominantly based on QRA works being performed by council up to 30 June 2022 for the value of the new contract with Surepact. Additionally, an increase was also recognised for the increase in administration building cleaning costs during the year due to staffing reaching the appropriate service level for Burke Shire Council.

Estimates to 30 June 2022, indicate that operating expenditure will likely achieve \$20.35M; \$1.16M less than the amended budget. This figure may be subject to further change pending year end accruals adjustments due to be completed by 12 September 2022.

Operating Result

The original budget forecasted an operating deficit (before capital revenues) of \$4.889M. Through budget revisions, this result was revised to an amended deficit position of \$4.945M. Based on current projections for 30 June 2022, it is anticipated that the operating deficit before capital revenue will be \$3.815. Note that as part of the 30 June reconciliation process, we expect to make some adjustments for items such as QRA unearned revenues that will adjust the variance further. Also note that we expect operating grant revenues not received in 2021-22 for flood damage works etc. to be received in the 2022-23 financial year at this stage.

Capital Revenue

The original budget forecasted capital income of \$6.303M. No revision was made to this balance during the 2021-2022 year. Based on the actual grants received, council came in \$3.46M less than anticipated. This was largely the result of delays in project completion due to COVID as well as payment timing delays from departments.

Council Projects Expenditure

The original budget for council projects expenditure was \$7.798M. No adjustment was made to this budget during the year. The total expenditure that is expected to be incurred for 2022 is \$3.210M.

Impact on Current and Future Budgets

The original budget forecast an operating deficit (before capital revenue) of \$4.899M. Budget revisions through the year ultimately saw this amount revised to a deficit of \$4.945M. The estimated final position is currently forecast as a \$3.815M deficit before capital revenues, not accounting for further year-end adjustments to be posted for 30 June 2022 as part of the council and external audit process.

Consistent with prior years, the 2022/23 budget has been established using the 2021/22 amended budget as the estimated opening balance. While the Statement of Estimated Financial Position has been prepared using the best information available at the date of compilation, the actual final position may vary. This will be presented in Burke Shire Council's Annual Financial Statements by October 2022. Variances between the 2021/22 revised budget and the actual result will be brought to account in the first budget review following receipt of the Independent Auditor's Report.

3. FINANCIAL & RESOURCE IMPLICATIONS

Council's future budget estimates are based on achieving the amended budget result in the current year. Any variance between amended budget and the actual result, will impact the long-term financial forecast.

4. POLICY & LEGAL IMPLICATIONS

Instrument	Reference	Details
Local Government Regulation.	Section 205.	Estimated financial position 2021-2022.

5. RISK

Risk Type	What could happen	Possible Consequences
Financial	Actual 2021/2022 result not in line with estimate.	Could impact opening 2022-2023 financial position

6. CRITICAL DATES & IMPLICATIONS

Must be adopted as part of 2022-2023 Budget.

7. CONSULTATION

Chief Executive Officer;

Director of Engineering Services; and

Finance and Technology Manager.

8. CONCLUSION

An operating deficit of \$3.815M (pre-capital revenue) and an operating surplus of \$1.040M (including capital revenue) is predicted for the period ended 30 June 2022, based on known information available at the time of compilation of this report excluding further year and adjustments contingent to the end of financial year review of council accounts. The Statement of Estimated Financial Position has been prepared using actual results to the end of June 2022 with some predictions made to the end of June 2022. Once the final actual result is determined, any

variances will be brought to account and the impacts on future years will be recognised in the long-term financial forecast.

9. OFFICER'S RECOMMENDATION

1. THAT the Statements of Financial Position and Cashflow 2021/22 be received; and
2. THAT the Statement of Income and Expenses 2021/22 and Council Projects Expenditure 2021/22 are noted.

04.02 Statement of Estimated Financial Position 2021-2022

1. THAT the Statements of Financial Position and Cashflow 2021/22 be received; and
2. THAT the Statement of Income and Expenses 2021/22 and Council Projects Expenditure 2021/22 are noted.

Moved: Cr Murray

Seconded: Cr Wade

Carried 220728-1.03 5/0

04.03 Adoption of 2022-23 Budget and Associated Documents

DEPARTMENT:	Office of the Chief Executive Officer
RESPONSIBLE OFFICER:	Dan McKinlay, Chief Executive Officer
PREPARED BY:	Shaun Jorgensen, Finance and Technology Manager
DATE REPORT PREPARED:	20 July 2022
LINK TO COUNCIL PLAN/S:	Operational Plan, Corporate Plan, Revenue Policy, Revenue Statement, Borrowing Policy, Investment Policy.

1. PURPOSE

To present the 2022-2023 Budget and associated documentation to Council for adoption.

2. BACKGROUND & PREVIOUS COUNCIL CONSIDERATION

Council has undertaken a number of 2022/2023 budget workshops leading up to the adoption of the budget. This involved a rigorous review of detailed operating expenditure and income. There was also a significant review of proposed capital expenditure and sources of funding.

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 2022-2023 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 considers and adopts the 2022-23 Budget, 2022-23 Revenue Statement and associated documentation.

4. FINANCIAL & RESOURCE IMPLICATIONS

The Budget outlines the financial and resource implications of Council's projected capital and operational expenditure in 2022-2023 in accordance with the Local Government Regulation 2012.

5. POLICY & LEGAL IMPLICATIONS

Instrument	Reference	Details
Local Government Regulation 2012	Section 170	<p>Adoption and amendment of budget</p> <p>(1) A local government must adopt its budget for a financial year-</p> <ul style="list-style-type: none"> (a) after 31 May in the year before the financial year; but (b) before— <ul style="list-style-type: none"> (i) 1 August in the financial year; or (ii) a later day decided by the Minister. <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>Approval of budget</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 local government must adopt a budget before 1 August in the financial year to which the budget relates.</p>
Local Government Regulation 2012	Section 193(3)	<p>Revenue Policy</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 2022-23 financial year in a special council meeting on the 12th July 2022.</p>
Local Government Regulation 2012	Section 169	<p>Preparation and content of budget</p> <p>(1) A local government's budget for each financial year must—</p> <ul style="list-style-type: none"> (a) be prepared on an accrual basis; and (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"> (i) financial position; (ii) cash flow; (iii) income and expenditure; (iv) changes in equity. <p>(2) The budget must also include—</p> <ul style="list-style-type: none"> (a) a long-term financial forecast; and (b) a revenue statement; and (c) a revenue policy.

Instrument	Reference	Details
		<p>(3) The statement of income and expenditure must state each of the following—</p> <ul style="list-style-type: none"> (a) rates and utility charges excluding discounts and rebates; (b) contributions from developers; (c) fees and charges; (d) interest; (e) grants and subsidies; (f) depreciation; (g) finance costs; (h) net result; (i) the estimated costs of— <ul style="list-style-type: none"> (I) the local government’s significant business activities carried on using a full cost pricing basis; and (ii) the activities of the local government’s commercial business units; and (iii) the local government’s significant business activities. <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> <ul style="list-style-type: none"> (a) asset sustainability ratio; (b) net financial liabilities ratio; (c) operating surplus ratio. <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> <ul style="list-style-type: none"> (a) its 5-year corporate plan; (b) its annual operational plan.
Local Government Regulation 2012	Section 171	Long-term financial forecast

Instrument	Reference	Details
		<p>(1) A local government's long-term financial forecast is a forecast, covering a period of at least 10 years, of the following for each year during the period of the forecast—</p> <ul style="list-style-type: none"> (a) income of the local government; (b) expenditure of the local government; (c) the value of assets, liabilities and equity of the local government. <p>(2) The local government must—</p> <ul style="list-style-type: none"> (a) consider its long-term financial forecast before planning new borrowings; and (b) review its long-term financial forecast annually.

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

Councillors

CEO

Executive Management Team

Management Team

8. CONCLUSION

The 2022-23 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.

Sustainability is a big ongoing challenge for smaller councils like Burke Shire Council which has a limited rates base and a significant reliance on grant and subsidy funding.

9. OFFICER'S RECOMMENDATION

Adoption of Revenue Statement, rates and associated matters 2022-23

1. That Council:

- (a) Adopts, in accordance with section s169 (2) and 172 of the *Local Government Regulation 2012*, the Revenue Statement 2022-2023;
- (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 2022-2023;
- (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. This is as per the schedule below;

Residential Categories				
Differential Category	Category Description	Rate in the \$	Minimum General Rate	Capped %
1 – Residential – Burketown <0.8 Ha	Land used, or capable of being used, in whole or in part for residential purposes within the township of Burketown which has an area of less than 0.8 Hectares.	2.09148	\$ 1,168.40	No Cap
2 – Residential – Gregory <0.8 Ha	Land used, or capable of being used, in whole or in part for residential purposes within the township of Gregory which has an area of less than 0.8 Hectares.	5.77364	\$ 1,168.40	No Cap
3 – Other Land 0.8Ha <10 Ha- (All Areas)	Land used , or capable of being used, in whole or in part for rural or residential purposes with an area of between 0.8 hectares or more but less than 10 Hectares that is not otherwise categorised.	2.09292	\$ 1,203.10	No Cap
4 – Multi Residential (All Areas)	Land used, or capable of being used, in whole or in part for the purpose of multi-unit dwellings, including flats or units, guest houses and private hotels.	1.87394	\$ 1,168.40	No Cap
Commercial and Industry Categories				
Differential Category	Category Description	Rate in the \$	Minimum General Rate	Capped %
10 – Commercial – Burketown	Land used, or capable of being used, in whole or in part for commercial purposes within the township of Burketown.	2.14891	\$ 1,251.10	No Cap
11 – Commercial – Gregory	Land used, or capable of being used, in whole or in part for commercial purposes within the township of Gregory.	6.38082	\$ 1,251.10	No Cap
12 - Commercial - Other	Land used, or capable of being used, in whole or in part for commercial purposes outside the townships of Burketown and Gregory.	2.77961	\$ 1,251.10	No Cap
13 – Clubs and Not for Profit (All Areas)	Land used, or capable of being used, in whole or in part for the purposes of a club, sporting organisation or religious institution.	1.23013	\$ 1,251.10	No Cap
14 – Transformer Sites (All Areas)	Land used, or capable of being used, in whole or in part for the purpose of a transformer.	3.35780	\$1,435.00	No Cap

15 – Commercial – Rural Tourism	Land used, or capable of being used, in whole or in part for commercial tourism purposes located outside of a township.	9.77992	\$ 1,250.00	No Cap
16 – Industry – Burketown	Land used, or capable of being used, in whole or in part for industry purposes within the township of Burketown.	1.71468	\$ 1,251.10	No Cap
17 – Industry – Gregory	Land used, or capable of being used, in whole or in part for industry purposes within the township of Gregory.	6.50469	\$ 1,251.10	No Cap
Rural Categories				
Differential Category	Category Description	Rate in the \$	Minimum General Rate	Capped %
20 – Rural Land 10 - <1,000 Ha	Land used, or capable of being used, in whole or in part for rural residential or rural grazing purposes which is 10 Hectares or more but less than 1,000 Hectares.	1.09700	\$ 1,288.30	No Cap
21 – Rural Land 1000 - <300,000 Ha (Grazing Land)	Land used, or capable of being used, in whole or in part for rural grazing purposes which is 1,000 Hectares or more but less than 300,000 Hectares.	0.46492	\$ 1,288.30	3.7%
22 – Rural Land 300,000 - <500,000 Ha (Grazing Land)	Land used, or capable of being used, in whole or in part for rural grazing purposes which is 300,000 Hectares or more but less than 500,000 Hectares.	0.54165	\$ 1,288.30	No Cap
23 – Rural Land >=500,000 Ha (Grazing Land)	Land used, or capable of being used, in whole or in part for rural grazing purposes which is 500,000 Hectares or more.	0.35653	\$ 1,288.30	No Cap
24 – Rural Land >=10Ha (Cropping Cultivation)	Land used, or capable of being used, in whole or in part for rural cropping purposes which is 10 Hectares or more.	3.00562	\$ 1,288.30	No Cap
Intensive Business and Industry Categories				
Differential Category	Category Description	Rate in the \$	Minimum General Rate	Capped %
30 – Rateable Prospecting	Land with a prospecting permit.	114.61352	\$ 3,121.84	No Cap
31 – Mining Lease less than 100 Ha	Land used as a mine (pursuant to a Mining Lease issued pursuant to the <i>Mineral Resources Act 1989</i>) for the mining or large scale reprocessing of minerals, with an area of less than 100 Hectares.	114.61352	\$ 3,121.84	No Cap
32 – Mining Lease 100 - <1,000Ha	Land used as a mine (pursuant to a Mining Lease issued pursuant to the <i>Mineral Resources Act 1989</i>) for the mining or large scale reprocessing of minerals, with an area of 100 Hectares or more but less than 1,000 Hectares.	114.61352	\$ 31,214.92	No Cap
33 – Mining Lease 1000 - <10,000Ha	Land used as a mine (pursuant to a Mining Lease issued pursuant to the <i>Mineral Resources Act 1989</i>) for the mining or large scale reprocessing of minerals, with an area of 1,000 Hectares or more but less than 10,000 Hectares.	114.61352	\$ 312,146.00	No Cap
34 – Mining Lease 10,000 - <20,000Ha	Land used as a mine (pursuant to a Mining Lease issued pursuant to the <i>Mineral Resources Act 1989</i>) for the mining or large scale reprocessing of minerals, with an area of 10,000 Hectares or more but less than 20,000 Hectares.	114.61352	\$ 624,292.00	No Cap
35 – Mining Lease >=20,000Ha	Land used as a mine (pursuant to a Mining Lease issued pursuant to the <i>Mineral Resources Act 1989</i>) for the mining or large scale reprocessing of minerals, with an area of 20,000 Hectares or more.	1144.66085	\$ 2,744,642.42	No Cap

37 – Mining Rehabilitation 100 - <250 employees and/ or contractors	Land that is the subject of a mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) previously used for large scale mining which employed, at its peak, 100 or more employees and/or contractors, but less than 250 employees and/or contractors, presently being rehabilitated.	114.61352	\$ 312,146.00	No Cap
38 – Mining Rehabilitation 250 -<500 employees and /or contractors	Land that is the subject of a mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) previously used for large scale mining which employed, at its peak, 250 or more employees and/or contractors, but less than 500 employees and/or contractors, presently being rehabilitated.	114.61352	\$ 624,292.00	No Cap
39 – Mining Rehabilitation > = 500 employees and /or contractors	Land that is the subject of a mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) previously used for large scale mining which employed, at its peak, 500 or more employees and/or contractors, presently being rehabilitated.	114.61352	\$ 1,248,583.98	No Cap
40 - Mining Rehabilitation with incidental activity 100 - <250 employees and /or contractors	Land that is the subject of a mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) previously used for large scale mining which employed, at its peak, 100 or more employees and/or contractors, but less than 250 employees and/or contractors, partly being rehabilitated and partly being used for incidental new mining, reprocessing or other activity.	114.61352	\$ 363,664.92	No Cap
41 - Mining Rehabilitation with incidental activity 250 - <500 employees and/ or contractors	Land that is the subject of a mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) previously used for large scale mining which employed, at its peak, 250 or more employees and/or contractors, but less than 500 employees and/or contractors, partly being rehabilitated and partly being used for incidental new mining, reprocessing or other activity.	114.61352	\$ 727,329.82	No Cap
42 - Mining Rehabilitation with incidental activity > = 500 employees and/or contractors	Land that is the subject of a mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) previously used for large scale mining which employed, at its peak, 500 or more employees and/or contractors, partly being rehabilitated and partly being used for incidental new mining, reprocessing or other activity.	114.61352	\$ 1,454,661.00	No Cap
43 - Petroleum Lease < 10000Ha	Petroleum Lease issued with an area less than 10,000 Hectares.	114.61352	\$ 24,971.32	No Cap
44 - Petroleum Lease 10000 <20000Ha	Petroleum Lease issued with an area of 10,000 hectares or more but less than 20,000 Hectares.	114.61352	\$ 49,943.66	No Cap
45 - Petroleum Lease > 20000Ha	Petroleum Lease issued with an area 20,000 Hectares or more.	114.61352	\$ 99,886.28	No Cap
46 - Work Camps 15 - <50	Land used, or capable of being used, in whole or in part for the purpose of an accommodation work camp with 15 or more accommodation units but less than 50 accommodation units.	1.74203	\$ 6,867.58	No Cap
47 - Work Camps 50 - <100	Land used, or capable of being used, in whole or in part for the purpose of an accommodation work camp with 50 or more accommodation units but less than 100 accommodation units.	1.74203	\$ 23,410.94	No Cap
48 - Work Camps 100 - <200	Land used, or capable of being used, in whole or in part for the purpose of an accommodation work camp with 100 or more accommodation units but less than 200 accommodation units.	1.74203	\$ 46,821.86	No Cap

49 - Work Camps 200 +	Land used, or capable of being used, in whole or in part for the purpose of an accommodation work camp with 200 or more accommodation units.	1.74203	\$ 93,643.70	No Cap
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- (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 2022-2023;
- (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 2022-2023;
- (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 and consumption charges to be made and levied, for the supply of water services by the Council, as per section 5.3 of the Revenue Statement 2022-2023;
- (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 2022-2023;
- (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 8.17% 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 2022 to 31 December 2022 - in August/ September 2022; and
 - (ii) for the half year 1 January 2023 to 30 June 2023 - in February/March 2023;
- (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; and
- (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 2022-2023.

Adoption of Budget and associated matters 2022-23

2. That Council:

- (a) 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 2022/2023 financial year, incorporating:
 - a. The statement of Income and Expenditure;
 - b. The statement of Financial Position;
 - c. The Statement of Cashflow;
 - d. The statement of Changes in equity;
 - e. Project Expenditure 2022-2023;
 - f. The long-term financial forecast;

- g. Sustainability Ratios;
- h. The Revenue Statement 2022/2023 (adopted by Council resolution earlier in this meeting); 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.

04.03 Adoption of 2022-23 Budget and Associated Documents

Adoption of Revenue Statement, rates and associated matters 2022-23

1. That Council:

- (a) Adopts, in accordance with section s169 (2) and 172 of the *Local Government Regulation 2012*, the Revenue Statement 2022-2023;
- (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 2022-2023;
- (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. This is as per the schedule below;

Residential Categories				
Differential Category	Category Description	Rate in the \$	Minimum General Rate	Capped %
1 – Residential – Burketown <0.8 Ha	Land used, or capable of being used, in whole or in part for residential purposes within the township of Burketown which has an area of less than 0.8 Hectares.	2.09148	\$ 1,168.40	No Cap
2 – Residential – Gregory <0.8 Ha	Land used, or capable of being used, in whole or in part for residential purposes within the township of Gregory which has an area of less than 0.8 Hectares.	5.77364	\$ 1,168.40	No Cap
3 – Other Land 0.8Ha <10 Ha- (All Areas)	Land used , or capable of being used, in whole or in part for rural or residential purposes with an area of between 0.8 hectares or more but	2.09292	\$ 1,203.10	No Cap

	less than 10 Hectares that is not otherwise categorised.			
4 – Multi Residential (All Areas)	Land used, or capable of being used, in whole or in part for the purpose of multi-unit dwellings, including flats or units, guest houses and private hotels.	1.87394	\$ 1,168.40	No Cap
Commercial and Industry Categories				
Differential Category	Category Description	Rate in the \$	Minimum General Rate	Capped %
10 – Commercial – Burketown	Land used, or capable of being used, in whole or in part for commercial purposes within the township of Burketown.	2.14891	\$ 1,251.10	No Cap
11 – Commercial – Gregory	Land used, or capable of being used, in whole or in part for commercial purposes within the township of Gregory.	6.38082	\$ 1,251.10	No Cap
12 - Commercial - Other	Land used, or capable of being used, in whole or in part for commercial purposes outside the townships of Burketown and Gregory.	2.77961	\$ 1,251.10	No Cap
13 – Clubs and Not for Profit (All Areas)	Land used, or capable of being used, in whole or in part for the purposes of a club, sporting organisation or religious institution.	1.23013	\$ 1,251.10	No Cap
14 – Transformer Sites (All Areas)	Land used, or capable of being used, in whole or in part for the purpose of a transformer.	3.35780	\$1,435.00	No Cap
15 – Commercial – Rural Tourism	Land used, or capable of being used, in whole or in part for commercial tourism purposes located outside of a township.	9.77992	\$ 1,250.00	No Cap
16 – Industry – Burketown	Land used, or capable of being used, in whole or in part for industry purposes within the township of Burketown.	1.71468	\$ 1,251.10	No Cap
17 – Industry – Gregory	Land used, or capable of being used, in whole or in part for industry	6.50469	\$ 1,251.10	No Cap

	purposes within the township of Gregory.			
Rural Categories				
Differential Category	Category Description	Rate in the \$	Minimum General Rate	Capped %
20 – Rural Land 10 - <1,000 Ha	Land used, or capable of being used, in whole or in part for rural residential or rural grazing purposes which is 10 Hectares or more but less than 1,000 Hectares.	1.09700	\$ 1,288.30	No Cap
21 – Rural Land 1000 -<300,000 Ha (Grazing Land)	Land used, or capable of being used, in whole or in part for rural grazing purposes which is 1,000 Hectares or more but less than 300,000 Hectares.	0.46492	\$ 1,288.30	3.7%
22 – Rural Land 300,000 - <500,000 Ha (Grazing Land)	Land used, or capable of being used, in whole or in part for rural grazing purposes which is 300,000 Hectares or more but less than 500,000 Hectares.	0.54165	\$ 1,288.30	No Cap
23 – Rural Land >=500,000 Ha (Grazing Land)	Land used, or capable of being used, in whole or in part for rural grazing purposes which is 500,000 Hectares or more.	0.35653	\$ 1,288.30	No Cap
24 – Rural Land >=10Ha (Cropping Cultivation)	Land used, or capable of being used, in whole or in part for rural cropping purposes which is 10 Hectares or more.	3.00562	\$ 1,288.30	No Cap
Intensive Business and Industry Categories				
Differential Category	Category Description	Rate in the \$	Minimum General Rate	Capped %
30 – Rateable Prospecting	Land with a prospecting permit.	114.61352	\$ 3,121.84	No Cap
31 – Mining Lease less than 100 Ha	Land used as a mine (pursuant to a Mining Lease issued pursuant to the <i>Mineral Resources Act 1989</i>) for the mining or large scale reprocessing of minerals, with an area of less than 100 Hectares.	114.61352	\$ 3,121.84	No Cap

32 – Mining Lease 100 - <1,000Ha	Land used as a mine (pursuant to a Mining Lease issued pursuant to the <i>Mineral Resources Act 1989</i>) for the mining or large scale reprocessing of minerals, with an area of 100 Hectares or more but less than 1,000 Hectares.	114.6135 2	\$ 31,214.92	No Cap
33 – Mining Lease 1000 - <10,000Ha	Land used as a mine (pursuant to a Mining Lease issued pursuant to the <i>Mineral Resources Act 1989</i>) for the mining or large scale reprocessing of minerals, with an area of 1,000 Hectares or more but less than 10,000 Hectares.	114.6135 2	\$ 312,146.00	No Cap
34 – Mining Lease 10,000 - <20,000Ha	Land used as a mine (pursuant to a Mining Lease issued pursuant to the <i>Mineral Resources Act 1989</i>) for the mining or large scale reprocessing of minerals, with an area of 10,000 Hectares or more but less than 20,000 Hectares.	114.6135 2	\$ 624,292.00	No Cap
35 – Mining Lease ≥20,000Ha	Land used as a mine (pursuant to a Mining Lease issued pursuant to the <i>Mineral Resources Act 1989</i>) for the mining or large scale reprocessing of minerals, with an area of 20,000 Hectares or more.	1144.660 85	\$ 2,744,642.42	No Cap
37 – Mining Rehabilitation 100 - <250 employees and/or contractors	Land that is the subject of a mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) previously used for large scale mining which employed, at its peak, 100 or more employees and/or contractors, but less than 250 employees and/or contractors, presently being rehabilitated.	114.6135 2	\$ 312,146.00	No Cap
38 – Mining Rehabilitation 250 -<500 employees and/or contractors	Land that is the subject of a mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) previously used for large scale mining which employed, at its peak, 250 or more employees and/or contractors, but less than 500 employees and/or contractors, presently being rehabilitated.	114.6135 2	\$ 624,292.00	No Cap

39 – Mining Rehabilitation > = 500 employees and /or contractors	Land that is the subject of a mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) previously used for large scale mining which employed, at its peak, 500 or more employees and/or contractors, presently being rehabilitated.	114.6135 2	\$ 1,248,583. 98	No Cap
40 - Mining Rehabilitation with incidental activity 100 - <250 employees and /or contractors	Land that is the subject of a mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) previously used for large scale mining which employed, at its peak, 100 or more employees and/or contractors, but less than 250 employees and/or contractors, partly being rehabilitated and partly being used for incidental new mining, reprocessing or other activity.	114.6135 2	\$ 363,664.92	No Cap
41 - Mining Rehabilitation with incidental activity 250 - <500 employees and/ or contractors	Land that is the subject of a mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) previously used for large scale mining which employed, at its peak, 250 or more employees and/or contractors, but less than 500 employees and/or contractors, partly being rehabilitated and partly being used for incidental new mining, reprocessing or other activity.	114.6135 2	\$ 727,329.82	No Cap
42 - Mining Rehabilitation with incidental activity > = 500 employees and/or contractors	Land that is the subject of a mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) previously used for large scale mining which employed, at its peak, 500 or more employees and/or contractors, partly being rehabilitated and partly being used for incidental new mining, reprocessing or other activity.	114.6135 2	\$ 1,454,661. 00	No Cap
43 - Petroleum Lease < 10000Ha	Petroleum Lease issued with an area less than 10,000 Hectares.	114.6135 2	\$ 24,971.32	No Cap

44 - Petroleum Lease 10000 <20000Ha	Petroleum Lease issued with an area of 10,000 hectares or more but less than 20,000 Hectares.	114.6135 2	\$ 49,943.66	No Cap
45 - Petroleum Lease > 20000Ha	Petroleum Lease issued with an area 20,000 Hectares or more.	114.6135 2	\$ 99,886.28	No Cap
46 - Work Camps 15 - <50	Land used, or capable of being used, in whole or in part for the purpose of an accommodation work camp with 15 or more accommodation units but less than 50 accommodation units.	1.74203	\$ 6,867.58	No Cap
47 - Work Camps 50 - <100	Land used, or capable of being used, in whole or in part for the purpose of an accommodation work camp with 50 or more accommodation units but less than 100 accommodation units.	1.74203	\$ 23,410.94	No Cap
48 - Work Camps 100 - <200	Land used, or capable of being used, in whole or in part for the purpose of an accommodation work camp with 100 or more accommodation units but less than 200 accommodation units.	1.74203	\$ 46,821.86	No Cap
49 - Work Camps 200 +	Land used, or capable of being used, in whole or in part for the purpose of an accommodation work camp with 200 or more accommodation units.	1.74203	\$ 93,643.70	No Cap

- (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 2022-2023;
- (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 2022-2023;
- (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 and consumption charges to be made and levied, for the supply of water services by the Council, as per section 5.3 of the Revenue Statement 2022-2023;
- (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 2022-2023;
- (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 8.17% 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 2022 to 31 December 2022 - in August/ September 2022; and
 - (ii) for the half year 1 January 2023 to 30 June 2023 - in February/March 2023;
- (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; and
- (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 2022-2023.

Adoption of Budget and associated matters 2022-23

2. That Council:

- (a) 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 2022/2023 financial year, incorporating:
 - a. The statement of Income and Expenditure;
 - b. The statement of Financial Position;
 - c. The Statement of Cashflow;
 - d. The statement of Changes in equity;
 - e. Project Expenditure 2022-2023;
 - f. The long-term financial forecast;
 - g. Sustainability Ratios;
 - h. The Revenue Statement 2022/2023 (adopted by Council resolution earlier in this meeting); 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 Murray

Seconded: Cr Camp

Carried 220728-1.04 5/0

05. Closed Session Reports

That Council notes no closed session reports were received for the meeting.

06. Closure of meeting

The Chair declared the meeting close at 10.20am.

I hereby certify that these pages numbered 1 to 24 – constitute
the Confirmed Special Meeting minutes of the Council Meeting
of Burke Shire Council held on Thursday 28 July 2022

Mayor Cr Ernie Camp