



Confirmed Minutes  
Burke Shire Council Special Meeting  
Wednesday 17 July 2024  
9.00am Council Chambers

9.00am	Opening of Meeting
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Signed.....

**Inclusion | Integrity | Innovation | Infrastructure**

## 01. Opening of Meeting

**The Chair declared the meeting open at 9.08am.**

## 02. Record of Attendance

**Cr Ernie Camp; Mayor  
Cr John Clarke; Deputy Mayor – Chair  
Cr Clinton Murray  
Cr John Yanner  
Cr Paul Poole**

**Dan McKinlay; Chief Executive Officer  
Chris Wilson; Director of Engineering/Deputy CEO  
Amir Akrami; Senior Engineering Manager  
Chelsea Nelson; People and Culture Manager  
Kimberly Chan; Economic and Community Development Manager  
Jordan Marshall; Executive Assistant (Minutes)  
Madison Marshall; Corporate Services and Governance Manager  
Shannon Moren; Environmental Health, Local Laws and Facilities Manager  
Shaun Jorgensen; Finance and Technology Manager  
Wendy van der Wolf; Contracts and Procurement Coordinator**

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

#### **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 Ernie Camp**
- **Amir Akrami; Senior Engineering Manager**
- **Chelsea Nelson; People and Culture Manager**
- **Madison Marshall; Corporate Services and Governance Manager**
- **Shannon Moren; Environmental Health, Local Laws and Facilities Manager**
- **Shaun Jorgensen; Finance and Technology Manager**

**Moved: Cr Yanner**

**Seconded: Cr Poole**

**Carried 240717.01 5/0**

## 03. Declaration of Interests

**That Council notes no declarations or interests were noted for the meeting.**

## Attendance

Kimberly Chan entered the meeting at 9.10am.

Kimberly Chan left the meeting from 9.25am to 9.25am.

Wendy van der Wolf left the meeting from 9.26am to 9.26am.

## 04. Executive Management Reports

### 04.01 Statement of Estimated Financial Position 2023/24

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DEPARTMENT:	Office of the Chief Executive Officer
RESPONSIBLE OFFICER:	Dan McKinlay; Chief Executive Officer
PREPARED BY:	Shaun Jorgensen; Chief Finance and Technology Manager
DATE REPORT PREPARED:	9 July 2024
LINK TO COUNCIL PLAN/S:	Corporate Plan, Good Governance – Council decision – making promotes financial and asset sustainability.

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#### 1. PURPOSE

To present a statement of estimated financial position for 2023/24 in accordance with section 205 of the Local Government Regulation 2012 (the Regulation).

#### 2. BACKGROUND & PREVIOUS COUNCIL CONSIDERATION

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 2023/24 financial year was adopted by Council on 20 July 2023. 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.

The original budget forecast an operating deficit before capital income of \$3,869,935. Budget revisions through the year; ultimately saw this revised to a \$3,524,935 deficit.

#### **Operating Revenue**

The original budget forecast operating revenue of \$21.30M. Revisions to the original budget saw this increased to \$27.42M. The decrease to the amount was due to changes to the scope of works for DRFA flood damage revenue due to another year of extensive flooding in the January to March months of 2024.

Current forecasts estimate that operating revenue will achieve \$11.484M at 30 June 2024, \$9.115M lower than the amended budget for 30 June 2023. This is largely the result of significant impact in the methodology of the payment of the Financial Assistance Grant for 2023/2024 resulting in an early payment of a majority of the 2023/2024 grant allocation being recognised in the 2022/2023.

In accordance with the accounting standards, irrespective of the title of the early payment of \$6.33M being received in June 2023 stating the year of grant being '2023-2024'; council must recognise this grant on receipt within the 2022-2023 financial year. No such early payment was made in 2023/2024 for the 2024/2025 financial year (this payment was received in the 2024/2025 financial year correctly).

<u>Early payments in June 2022-23 relating to 2023-24</u>	\$
FA grant General	5,406,754
FA grant Roads	923,961
<b>FA Grant 2023-24 recognised in 2022-23</b>	<b>6,330,715</b>
<u>Distortion from failure of accounting standards to accommodate reporting:</u>	
FA grant General	5,406,754
FA grant Roads	923,961
<b>FA Grant overstatement in 2022-23</b>	<b>6,330,715</b>
<u>Impact on Operating Grants Income</u>	
Subsidies and Grants	11,484,519
Adjustment for FA Grant 2023-24 distortion	6,330,715
<b>Adjusted Subsidies and Grants - undistorted</b>	<b>17,815,234</b>
Budgeted Subsidies and Grants 2023-24	20,600,000
<b>Difference \$</b>	<b>- 2,784,766</b>
<b>Difference %</b>	<b>-13.52%</b>
<i>Comment: Shortfall is due to DRFA grant funding recognition being below expectation as not all amounts budgeted for were spend on DRFA funded roads works at the time of reporting; council suspects this figure will change as accrual invoices are processed.</i>	
<u>Impact on Net Operating Surplus/(Deficit)</u>	
Net Operating Surplus/(Deficit) Stated in Estimated Actuals	- 3,617,579
Adjustment for FA Grant 2023-24 distortion	6,330,715
<b>Adjusted Net Operating Surplus/(Deficit) - undistorted</b>	<b>2,713,136</b>

### Operating Expenses

The original budget forecast operating expenses at \$25.174M. Revisions to the budget during the year saw this amount increased to \$30.948M. This movement largely reflected considerations made in relation to total costs for Engineering Services predominantly based on QRA Flood Damage Works being performed by council up to 30 June 2024

Estimates to 30 June 2024, indicate that operating expenditure will likely achieve \$27.413M; \$3.534M less than the amended budget. This figure may be subject to further change pending year end accruals adjustments due to be completed by September 2024.

### Operating Result

The original budget forecasted an operating deficit (before capital revenues) of \$3.869M. Through budget revisions, this result was revised to an amended deficit position of \$3.524M. Based on current projections for 30 June 2024, it is anticipated that the operating deficit before capital revenue will be \$9.444M (distorted by the change in FA grant payment timing; the undistorted deficit is expected to be projected at a deficit of 3.113M. 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 potential operating grant revenues not received in 2023-24 for flood damage works etc. to be received in the 2024-25 financial year at this stage as well.

**Capital Revenue**

The original budget forecasted capital income of \$18.205M. This balance was revised to 18.531M during the 2023/2024 year. Based on the actual grants received/recognised being \$4.594M, council came in \$13.937M less than anticipated.

**Council Projects Expenditure**

The original budget for council projects expenditure was \$22.785M. This balance was revised to 23.451M during the 2023/2024 year. The total expenditure that is expected to be incurred for 2023/2024 is \$8.812M.

**Impact on Current and Future Budgets**

The original budget forecast an operating deficit (before capital revenue) of \$3.869M. Budget revisions through the year ultimately saw this amount revised to a deficit of \$3.524M. The estimated final position is currently forecast as a \$9.444k deficit before capital revenues, not accounting for further year-end adjustments to be posted for 30 June 2024 as part of the council and external audit process (and not adjusted for incorrect payment timing for the FA Grant in 2022/2023).

Consistent with prior years, the 2024/25 budget has been established using the 2023/24 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 2024. Variances between the 2023/24 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**

<b>Instrument</b>	<b>Reference</b>	<b>Details</b>
Local Government Regulation	Section 205	Estimated financial position 2022-2023

**5. RISK**

<b>Risk Type</b>	<b>What could happen</b>	<b>Possible consequence</b>
Financial	Actual 2023/2024 result not in line with estimate	Could impact opening 2024-2025 financial position

**6. CRITICAL DATES & IMPLICATIONS**

Must be adopted as part of 2024-2025 Budget.

**7. CONSULTATION**

Chief Executive Officer; and

Chief Finance and Technology Manager.

**8. CONCLUSION**

An operating deficit of \$9.444k (pre-capital revenue) and an operating deficit of \$4.849M (including capital revenue) is predicted for the period ended 30 June 2024, 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 2024 with some predictions made to the end of June 2024. 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**

- a) THAT the Statements of Financial Position and Cashflow 2023/24 be received;
- b) AND THAT the Statement of Income and Expenses 2023/24 and Council Projects Expenditure 2023/24 are noted.

**04.01 Statement of Estimated Financial Position 2023/24**

- a) THAT the Statements of Financial Position and Cashflow 2023/24 be received;
- b) AND THAT the Statement of Income and Expenses 2023/24 and Council Projects Expenditure 2023/24 are noted.

Moved: Cr Murray

Seconded: Cr Yanner

Carried 240717.02 5/0

## Attendance

Amir Akrami left the meeting from 9.33am to 9.35am.

Dan McKinlay left the meeting from 9.43am to 9.44am.

Wendy van der Wolf left the meeting from 9.45am to 9.47am.

Kimberly Chan left the meeting from 9.56am to 9.58am.

## 04.02 Adoption of 2024-25 Budget and Associated Documents

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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:	9 July 2024
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 2024/2025 Budget and associated documentation to Council for adoption.

### 2. BACKGROUND & PREVIOUS COUNCIL CONSIDERATION

Council has undertaken a number of 2024/2025 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 2024-2025 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. Council also notes that as a result of the 2023 and 2024 flood events, it anticipates \$14mil of flood damage expenditure in 2024-2025 with another \$1.2mil for general road maintenance and \$1.08mil for state funded road works.

### 3. PROPOSAL

Council considers and adopts the 2024-25 Budget, 2024-25 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 2024-2025 in accordance with the Local Government Regulation 2012.

## 5. POLICY &amp; LEGAL IMPLICATIONS

Instrument	Reference	Details
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 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 2024-25 financial year in an ordinary council meeting on the 19th June 2024.</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> <li>(b) a revenue statement; and</li> <li>(c) a revenue policy.</li> </ul> <p>(3) The statement of income and expenditure must state each of the following—</p> <ul style="list-style-type: none"> <li>(a) rates and utility charges excluding discounts and rebates;</li> <li>(b) contributions from developers;</li> <li>(c) fees and charges;</li> <li>(d) interest;</li> </ul>



Instrument	Reference	Details
		<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> <ul style="list-style-type: none"> <li>(i) the local government's significant business activities carried on using a full cost pricing basis; and</li> <li>(ii) the activities of the local government's commercial business units; and</li> <li>(iii) the local government's significant business activities.</li> </ul> <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) A measure of financial sustainability applies to a local government for a financial year to the extent the financial management (sustainability) guideline states the measure applies to the local government for the financial year.</p> <p>(6) The measures of financial sustainability are the following measures described in the financial management (sustainability) guideline—</p> <ul style="list-style-type: none"> <li>(a) council-controlled revenue ratio;</li> <li>(b) population growth ratio;</li> <li>(c) operating surplus ratio;</li> <li>(d) operating cash ratio;</li> <li>(e) unrestricted cash expense cover ratio;</li> <li>(f) asset sustainability ratio;</li> <li>(g) asset consumption ratio;</li> <li>(h) asset renewal funding ratio;</li> <li>(i) leverage ratio.</li> </ul> <p>(7) 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>(8) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.</p> <p>(9) The budget must be consistent with the following documents of the local government—</p> <ul style="list-style-type: none"> <li>(a) its 5-year corporate plan;</li> <li>(b) its annual operational plan.</li> </ul>

Instrument	Reference	Details
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 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"> <li>(a) income of the local government;</li> <li>(b) expenditure of the local government;</li> <li>(c) the value of assets, liabilities and equity of the local government.</li> </ul> <p>(2) The local government must—</p> <ul style="list-style-type: none"> <li>(a) consider its long-term financial forecast before planning new borrowings; and</li> <li>(b) review its long-term financial forecast annually.</li> </ul>

## 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

## 8. CONCLUSION

The 2024-25 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 2024-25**

## 1. That Council:

- (a) Adopts, in accordance with section s169 (2) and 172 of the *Local Government Regulation 2012*, the Revenue Statement 2024-2025;
- (b) Adopts, in accordance with section 81 of the *Local Government Regulation 2012*, the categories into 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 2024-2025;
- (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;

<b>Residential Categories</b>				
<b>Differential Category</b>	<b>Category Description</b>	<b>Rate in the \$</b>	<b>Minimum General Rate</b>	<b>Capped %</b>
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.	2.24261	\$1,252.80	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.	6.19085	\$1,252.80	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.	2.24415	\$1,290.00	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.	2.00935	\$1,252.80	No Cap
<b>Commercial and Industry Categories</b>				
<b>Differential Category</b>	<b>Category Description</b>	<b>Rate in the \$</b>	<b>Minimum General Rate</b>	<b>Capped %</b>
10 – Commercial – Burketown	Land used, or capable of being used, in whole or in part for commercial purposes within the township of Burketown.	2.30419	\$1,341.50	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.	6.84190	\$1,341.50	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.	2.98047	\$1,341.50	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.	1.31901	\$1,341.50	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.	3.60043	\$1,538.70	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.	10.48662	\$1,340.30	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.	1.83858	\$1,341.50	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.	6.97471	\$1,341.50	No Cap
<b>Rural Categories</b>				
<b>Differential Category</b>	<b>Category Description</b>	<b>Rate in the \$</b>	<b>Minimum General Rate</b>	<b>Capped %</b>
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.	1.17627	\$1,381.40	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.	0.49851	\$1,381.40	3.6%
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.	0.58079	\$1,381.40	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.	0.38229	\$1,381.40	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.	3.22281	\$1,381.40	No Cap
<b>Intensive Business and Industry Categories</b>				
<b>Differential Category</b>	<b>Category Description</b>	<b>Rate in the \$</b>	<b>Minimum General Rate</b>	<b>Capped %</b>
30 – Rateable Prospecting	Land with a prospecting permit.	122.89549	\$3,347.40	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.	122.89549	\$3,347.40	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.	122.89549	\$33,470.50	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.	122.89549	\$334,701.70	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.	122.89549	\$669,403.30	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.	1,227.37404	\$2,942,970.30	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.	122.89549	\$334,701.70	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.	122.89549	\$669,403.30	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.	122.89549	\$1,338,806.60	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.	122.89549	\$389,943.40	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.	122.89549	\$779,886.70	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.	122.89549	\$1,559,774.80	No Cap
43 - Petroleum Lease < 10000Ha	Petroleum Lease issued with an area less than 10,000 Hectares.	122.89549	\$26,775.70	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.	122.89549	\$53,552.60	No Cap
45 - Petroleum Lease > 20000Ha	Petroleum Lease issued with an area 20,000 Hectares or more.	122.89549	\$107,104.10	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.	1.86791	\$7,363.90	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.	1.86791	\$25,102.60	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.	1.86791	\$50,205.20	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.	1.86791	\$100,410.40	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 2024-2025.
- (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 2024-2025
- (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 2024-2025;
- (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 2024-2025;
- (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% 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 2024 to 31 December 2024 - in August/September 2024; and
  - (ii) for the half year 1 January 2025 to 30 June 2025 - in February/March 2025;
- (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 2024-2025.

#### **Adoption of Budget and associated matters 2024-25**

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

- 1. 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 2024/2025 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 2024-2025;
- f. The long-term financial forecast;
- g. Sustainability Ratios;
- h. The Revenue Statement 2024/2025 (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.

#### 04.02 Adoption of 2024-25 Budget and Associated Documents

##### Adoption of Revenue Statement, rates and associated matters 2024-25

1. That Council:

- (a) Adopts, in accordance with section s169 (2) and 172 of the *Local Government Regulation 2012*, the Revenue Statement 2024-2025;
- (b) Adopts, in accordance with section 81 of the *Local Government Regulation 2012*, the categories into 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 2024-2025;
- (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.	2.24261	\$1,252.80	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.	6.19085	\$1,252.80	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.	2.24415	\$1,290.00	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.	2.00935	\$1,252.80	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.	2.30419	\$1,341.50	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.	6.84190	\$1,341.50	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.	2.98047	\$1,341.50	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.	1.31901	\$1,341.50	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.	3.60043	\$1,538.70	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.	10.48662	\$1,340.30	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.	1.83858	\$1,341.50	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.	6.97471	\$1,341.50	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.	1.17627	\$1,381.40	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.	0.49851	\$1,381.40	3.6%
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.	0.58079	\$1,381.40	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.	0.38229	\$1,381.40	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.	3.22281	\$1,381.40	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.	122.89549	\$3,347.40	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.	122.89549	\$3,347.40	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.	122.89549	\$33,470.50	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.	122.89549	\$334,701.70	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.	122.89549	\$669,403.30	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.	1,227.37404	\$2,942,970.30	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.	122.89549	\$334,701.70	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.	122.89549	\$669,403.30	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.	122.89549	\$1,338,806.60	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.	122.89549	\$389,943.40	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.	122.89549	\$779,886.70	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.	122.89549	\$1,559,774.80	No Cap
43 - Petroleum Lease < 10000Ha	Petroleum Lease issued with an area less than 10,000 Hectares.	122.89549	\$26,775.70	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.	122.89549	\$53,552.60	No Cap
45 - Petroleum Lease > 20000Ha	Petroleum Lease issued with an area 20,000 Hectares or more.	122.89549	\$107,104.10	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.	1.86791	\$7,363.90	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.	1.86791	\$25,102.60	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.	1.86791	\$50,205.20	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.	1.86791	\$100,410.40	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 2024-2025.

(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 2024-2025

(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 2024-2025;

- (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 2024-2025;
- (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% 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:
  - (iii) for the half year 1 July 2024 to 31 December 2024 - in August/September 2024; and
  - (iv) for the half year 1 January 2025 to 30 June 2025 - in February/March 2025;
- (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 2024-2025.

Moved: Cr Camp

Seconded: Cr Clarke

Carried 240717.03 5/0

#### 04.02 Adoption of 2024-25 Budget and Associated Documents

##### Adoption of Budget and associated matters 2024-25

##### 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 2024/2025 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 2024-2025;
  - f. The long-term financial forecast;
  - g. Sustainability Ratios;
  - h. The Revenue Statement 2024/2025 (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 Camp

Seconded: Cr Clarke

Carried 240717.04 5/0

## 05. Closure of meeting

The Chair declared the meeting closed at 10.20am.

I hereby certify that these pages numbered 1 to 20 – constitute the Confirmed Special Meeting minutes of the Council Meeting of Burke Shire Council held on Wednesday 17 July 2024.

Deputy Mayor Cr John Clarke.....