

# Richmond Shire Council Annual Budget 2017-2018



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# RICHMOND SHIRE COUNCIL



## FUTURE OUTLOOK AND BUDGET HIGHLIGHTS

### RATES & CHARGES

Council has elected to adopt a new rating model after considerable work with the Mead Perry Group. Council previously only had 4 active rating categories and there are now 9 active categories. The new categories include classes like Commercial, Industry and Short-Term Accommodation. Council has also shifted to quarterly rating to help minimise the financial impact to the ratepayers. The Council will no longer offer a discount on rates but rather reduce each rateable property equivalent to what the discount would have been. The average increase per year to residential properties is \$28, \$267 increase to rural properties, \$48 increase to most other categories including commercial properties.

### FINANCIAL STATUS

Council budgets for approximately \$21.2m in income for the financial year.

Expenditure has been estimated at \$12.9 million.

Council has set aside over \$10.4m for capital works items

### CAPITAL WORKS

#### ROAD WORKS

Council will continue the seal on Croydon Road estimated at \$3.5m. Council will seal a further 12km, widen 10km of existing seal and do 20km of reseals.

Council will also focus on local streets and stormwater with another \$500k being spent.

### MAJOR PROJECTS 2017/18

- Upgrading the lawn cemetery \$115k;
- Water mains replacement at Maxwellton \$100k;
- Caravan Park upgrade \$600k;
- Kids pool overhaul \$100k;
- Industrial Estate Drainage \$400k;
- RV Park upgrade \$160k;
- Waterpark upgrade \$15k;
- Walking Path around lake \$150k;
- Tennis Clubhouse \$150k;
- Skate Park Shade Structure and Toilet \$120K
- New "Dino" Park on the western entrance to town \$100k;
- Refuse centre upgrades \$100k;
- Other works including town gym, new library, tourism features come to a further \$500k.

### FORWARD PLANS

Council adopted its Operational Plan 2017/18 at its budget meeting. Council will also produce a new Town Plan, Drinking Water Management Plan and an Asbestos Management Plan. Council will also install a new accounting financial system that will provide detailed reports for all other planning.

### FOR MORE INFORMATION

Contact Council or view our budget, corporate and operational plan on the website [www.richmond.qld.gov.au](http://www.richmond.qld.gov.au)

**QTC Local Government Forecasting Model—Richmond Shire Council**  
**Statement of Comprehensive Income**

1 error identified—Whole of Council active

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
<b>Income</b>															
<b>Revenue</b>															
<b>Operating revenue</b>															
General rates	864.00	650.00	908.00	897.00	980.00	985.00	999.78	1,014.77	1,035.07	1,055.77	1,076.88	1,098.42	1,120.39	1,142.80	1,165.65
Separate rates	20.00	21.00	22.00	-	21.00	22.00	22.33	22.66	23.12	23.58	24.05	24.53	25.02	25.52	26.03
Levies	-	-	-	25.00	-	-	-	-	-	-	-	-	-	-	-
Water	350.00	360.00	373.00	380.00	386.00	343.00	348.15	353.37	360.43	367.64	375.00	382.50	390.15	397.95	405.91
Water consumption, rental and sundries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage	281.00	289.00	299.00	303.00	308.00	312.00	316.68	321.43	327.86	334.42	341.10	347.93	354.88	361.98	369.22
Sewerage trade waste	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	58.00	61.00	62.00	66.00	67.00	68.01	69.03	70.41	71.81	73.25	74.71	76.21	77.73	79.29
Garbage charges	57.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other rates, levies and charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: discounts	(181.00)	(146.00)	(183.00)	(189.00)	(191.00)	(188.00)	(188.00)	(188.00)	(188.00)	(188.00)	(188.00)	(188.00)	(188.00)	(188.00)	(188.00)
Less: pensioner remissions	(8.00)	(7.00)	(7.00)	(6.00)	(7.00)	(7.00)	(7.00)	(7.00)	(7.00)	(7.00)	(7.00)	(7.00)	(7.00)	(7.00)	(7.00)
Net rates, levies and charges	1,383.00	1,225.00	1,473.00	1,472.00	1,563.00	1,534.00	1,559.94	1,586.26	1,621.88	1,658.22	1,695.29	1,733.09	1,771.65	1,810.99	1,851.11
Building and development fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infringements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and registrations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other fees and charges	736.00	863.00	888.00	857.00	1,238.00	704.00	724.00	734.86	749.56	764.55	779.84	795.44	811.34	827.57	844.12
Fees and charges	736.00	863.00	888.00	857.00	1,238.00	704.00	724.00	734.86	749.56	764.55	779.84	795.44	811.34	827.57	844.12
Other rental income	142.00	172.00	166.00	174.00	152.00	143.00	145.15	147.32	150.27	153.27	156.34	159.47	162.66	165.91	169.23
Rental income	142.00	172.00	166.00	174.00	152.00	143.00	145.15	147.32	150.27	153.27	156.34	159.47	162.66	165.91	169.23
Interest from overdue rates, levies and charges	5.00	6.00	8.00	10.00	15.00	19.00	19.29	19.57	19.97	20.37	20.77	21.19	21.61	22.04	22.48
Interest received from investments	131.00	365.00	248.00	190.00	-	101.14	92.11	101.99	96.41	119.82	108.52	106.72	96.96	108.75	117.85
Other interest received	8.00	4.00	4.00	7.00	74.00	57.00	57.86	58.72	59.90	61.10	62.32	63.56	64.83	66.13	67.45
Interest received	144.00	375.00	260.00	207.00	89.00	177.14	169.25	180.29	176.27	201.28	191.61	191.47	183.41	196.93	207.79
Contract and recoverable works	6,770.00	8,045.00	4,048.00	2,998.00	8,658.00	2,276.00	4,500.00	4,600.00	4,600.00	4,600.00	4,650.00	4,650.00	4,650.00	4,650.00	4,650.00
Gain/(loss) on sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on sale of inventory held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on sale of non-current assets held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other sales revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales revenue	6,770.00	8,045.00	4,048.00	2,998.00	8,658.00	2,276.00	4,500.00	4,600.00	4,600.00	4,600.00	4,650.00	4,650.00	4,650.00	4,650.00	4,650.00
Profit (loss) from joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit (loss) from controlled entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit (loss) from other investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit from investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**QTC Local Government Forecasting Model—Richmond Shire Council**  
**Statement of Comprehensive Income**

1 error identified—Whole of Council active

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
External dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal charges received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other income	19.00	63.00	21.00	92.00	136.00	274.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00
<b>Other income</b>	<b>19.00</b>	<b>63.00</b>	<b>21.00</b>	<b>92.00</b>	<b>136.00</b>	<b>274.00</b>	<b>155.00</b>	<b>155.00</b>	<b>155.00</b>	<b>155.00</b>	<b>155.00</b>	<b>155.00</b>	<b>155.00</b>	<b>155.00</b>	<b>155.00</b>
General purpose grants	3,682.00	1,966.00	3,935.00	3,859.00	3,767.00	3,698.00	3,753.47	3,809.77	3,885.97	3,963.69	4,042.96	4,123.82	4,206.30	4,290.42	4,376.23
State subsidies and grants—operating	10,077.00	750.00	857.00	2,511.00	1,366.00	901.00	1,000.00	1,015.00	1,035.30	1,056.01	1,077.13	1,098.67	1,120.64	1,143.05	1,165.92
Commonwealth subsidies and grants—operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other non-government subsidies and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations—operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions—operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grants, subsidies, contributions and donations</b>	<b>13,759.00</b>	<b>2,716.00</b>	<b>4,792.00</b>	<b>6,370.00</b>	<b>5,133.00</b>	<b>4,599.00</b>	<b>4,753.47</b>	<b>4,824.77</b>	<b>4,921.27</b>	<b>5,019.69</b>	<b>5,120.09</b>	<b>5,222.49</b>	<b>5,326.94</b>	<b>5,433.48</b>	<b>5,542.15</b>
<b>Total operating revenue</b>	<b>22,953.00</b>	<b>13,459.00</b>	<b>11,648.00</b>	<b>12,170.00</b>	<b>16,969.00</b>	<b>9,707.14</b>	<b>12,006.80</b>	<b>12,228.50</b>	<b>12,374.25</b>	<b>12,552.01</b>	<b>12,748.16</b>	<b>12,906.95</b>	<b>13,061.00</b>	<b>13,239.87</b>	<b>13,419.39</b>
<b>Capital revenue</b>															
Government subsidies and grants—capital	1,200.00	11,335.00	8,394.00	6,892.00	6,134.00	8,206.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Donations—capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions—capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other capital contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grants, subsidies, contributions and donations</b>	<b>1,200.00</b>	<b>11,335.00</b>	<b>8,394.00</b>	<b>6,892.00</b>	<b>6,134.00</b>	<b>8,206.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
<b>Total revenue</b>	<b>24,153.00</b>	<b>24,794.00</b>	<b>20,042.00</b>	<b>19,062.00</b>	<b>23,103.00</b>	<b>17,913.14</b>	<b>15,006.80</b>	<b>15,228.50</b>	<b>15,374.25</b>	<b>15,552.01</b>	<b>15,748.16</b>	<b>15,906.95</b>	<b>16,061.00</b>	<b>16,239.87</b>	<b>16,419.39</b>
<b>Capital income</b>															
Profit/(loss) on disposal of property, plant & equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of controlled entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of other investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation up of property, plant & equipment reversing previous revaluation c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation of investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation up of joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation up of controlled entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other capital income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total capital income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>24,153.00</b>	<b>24,794.00</b>	<b>20,042.00</b>	<b>19,062.00</b>	<b>23,103.00</b>	<b>17,913.14</b>	<b>15,006.80</b>	<b>15,228.50</b>	<b>15,374.25</b>	<b>15,552.01</b>	<b>15,748.16</b>	<b>15,906.95</b>	<b>16,061.00</b>	<b>16,239.87</b>	<b>16,419.39</b>
<b>Expenses</b>															
<b>Operating expenses</b>															
Total staff wages and salaries	3,870.00	4,126.00	3,831.00	4,146.00	4,918.00	3,144.00	4,055.00	4,115.83	4,198.14	4,282.10	4,367.75	4,455.10	4,544.20	4,635.09	4,727.79
Councillors' remuneration	232.00	230.00	366.00	394.00	-	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00

**QTC Local Government Forecasting Model—Richmond Shire Council**  
**Statement of Comprehensive Income**

1 error identified—Whole of Council active

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
Employee provision expense	837.00	919.00	1,059.00	976.00	-	-	-	-	-	-	-	-	-	-	-
Other employee related expenses	30.00	38.00	100.00	42.00	-	-	-	-	-	-	-	-	-	-	-
Less: capitalised employee expenses	(723.00)	(1,234.00)	(794.00)	(859.00)	-	-	-	-	-	-	-	-	-	-	-
Employee benefits	4,246.00	4,079.00	4,562.00	4,699.00	4,918.00	3,556.00	4,467.00	4,527.83	4,610.14	4,694.10	4,779.75	4,867.10	4,956.20	5,047.09	5,139.79
M&S—sales contract & recoverable works	2,387.00	2,737.00	1,175.00	850.00	2,640.00	377.00	382.66	388.39	396.16	404.09	412.17	420.41	428.82	437.40	446.14
M&S—administration supplies	391.00	646.00	807.00	696.00	366.00	594.00	597.84	601.74	607.01	612.39	617.88	623.48	629.19	635.01	640.95
M&S—audit services	46.00	46.00	75.00	78.00	48.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00
M&S—communication & IT	64.00	118.00	181.00	150.00	97.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00
M&S—consultants	87.00	26.00	54.00	110.00	37.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
M&S—contractors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—council maintenance	3,245.00	2,208.00	2,340.00	2,267.00	5,923.00	2,380.00	2,002.00	2,009.05	2,018.59	2,028.32	2,038.25	2,048.37	2,058.70	2,069.24	2,079.98
M&S—travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—other	62.00	277.00	532.00	565.00	446.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00
Materials and services	6,282.00	6,058.00	5,164.00	4,716.00	9,557.00	5,336.00	4,967.50	4,984.18	5,006.77	5,029.80	5,053.30	5,077.26	5,101.71	5,126.64	5,152.08
Finance costs charged by OTC	81.00	-	16.00	-	-	155.89	141.60	127.22	111.73	96.11	80.04	63.66	46.44	28.89	10.81
Interest paid on overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	7.00	6.00	6.00	7.00	26.00	-	-	-	-	-	-	-	-	-	-
Interest on finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other finance costs	-	48.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance costs	88.00	54.00	22.00	7.00	26.00	155.89	141.60	127.22	111.73	96.11	80.04	63.66	46.44	28.89	10.81
Land improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	774.00	774.00	694.00	520.00	1,020.00	783.27	1,051.87	1,070.90	1,090.75	1,111.21	1,132.31	1,150.75	1,173.11	1,196.16	1,219.75
Plant & equipment	750.00	802.00	962.00	923.00	950.00	910.00	1,048.92	1,080.95	1,108.92	1,141.35	1,185.98	1,198.47	1,047.94	372.21	424.70
Furniture & fittings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, drainage & bridge network	2,640.00	3,039.00	3,514.00	3,561.00	3,525.00	3,201.69	3,243.13	3,312.55	3,515.80	3,558.90	3,602.86	3,647.70	3,693.43	3,730.08	3,767.46
Water	165.00	165.00	175.00	338.00	338.00	341.63	346.56	348.74	351.02	353.41	355.89	358.48	361.17	363.97	366.83
Sewerage	120.00	119.00	116.00	117.00	116.00	117.00	118.13	119.15	120.19	121.26	122.34	123.45	124.58	125.73	126.91
Miscellaneous	-	5.00	177.00	197.00	6.00	599.00	176.93	111.13	112.35	103.60	119.87	123.17	124.50	125.85	127.22
Amortisation of intangible assets	-	-	-	-	-	5.99	23.87	24.35	24.83	25.33	25.84	26.35	26.88	27.42	27.97
Depreciation and amortisation	4,449.00	4,904.00	5,638.00	5,656.00	5,955.00	5,958.58	6,009.41	6,067.78	6,323.87	6,415.06	6,545.09	6,628.37	6,551.61	5,941.42	6,060.84
Bad and doubtful debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rentals & operating leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating expenses	15,065.00	15,095.00	15,386.00	15,078.00	20,456.00	15,006.48	15,585.50	15,707.01	16,052.51	16,235.08	16,458.17	16,636.39	16,655.97	16,144.04	16,363.52

**QTC Local Government Forecasting Model—Richmond Shire Council**  
**Statement of Comprehensive Income**

1 error identified—Whole of Council active

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
<b>Capital expenses</b>															
Loss on impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restoration & rehabilitation provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement	173.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other capital expenses	5.00	2,908.00	-	223.00	-	-	-	-	-	-	-	-	-	-	-
<b>Total capital expenses</b>	<b>178.00</b>	<b>2,908.00</b>	<b>-</b>	<b>223.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses</b>	<b>15,243.00</b>	<b>18,003.00</b>	<b>15,386.00</b>	<b>15,301.00</b>	<b>20,456.00</b>	<b>15,006.48</b>	<b>15,585.50</b>	<b>15,707.01</b>	<b>16,052.51</b>	<b>16,235.08</b>	<b>16,458.17</b>	<b>16,636.39</b>	<b>16,655.97</b>	<b>16,144.04</b>	<b>16,363.52</b>
<b>Net result</b>	<b>8,910.00</b>	<b>6,791.00</b>	<b>4,656.00</b>	<b>3,761.00</b>	<b>2,647.00</b>	<b>2,906.66</b>	<b>(578.70)</b>	<b>(478.51)</b>	<b>(678.26)</b>	<b>(683.06)</b>	<b>(710.02)</b>	<b>(729.43)</b>	<b>(594.97)</b>	<b>95.83</b>	<b>55.87</b>
<b>Tax equivalents</b>															
Net result before tax equivalents	8,910.00	6,791.00	4,656.00	3,761.00	2,647.00	2,906.66	(578.70)	(478.51)	(678.26)	(683.06)	(710.02)	(729.43)	(594.97)	95.83	55.87
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net result after tax equivalents</b>	<b>8,910.00</b>	<b>6,791.00</b>	<b>4,656.00</b>	<b>3,761.00</b>	<b>2,647.00</b>	<b>2,906.66</b>	<b>(578.70)</b>	<b>(478.51)</b>	<b>(678.26)</b>	<b>(683.06)</b>	<b>(710.02)</b>	<b>(729.43)</b>	<b>(594.97)</b>	<b>95.83</b>	<b>55.87</b>
<b>Other comprehensive income</b>															
<b>Items that will not be reclassified to net result</b>															
Increase (decrease) in asset revaluation surplus	-	629.00	22,752.00	3,518.00	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other comprehensive income for the year</b>	<b>-</b>	<b>629.00</b>	<b>22,752.00</b>	<b>3,518.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>	<b>8,910.00</b>	<b>7,420.00</b>	<b>27,408.00</b>	<b>7,279.00</b>	<b>2,647.00</b>	<b>2,906.66</b>	<b>(578.70)</b>	<b>(478.51)</b>	<b>(678.26)</b>	<b>(683.06)</b>	<b>(710.02)</b>	<b>(729.43)</b>	<b>(594.97)</b>	<b>95.83</b>	<b>55.87</b>
<b>Operating result</b>															
Operating revenue	22,953.00	13,459.00	11,648.00	12,170.00	16,969.00	9,707.14	12,006.80	12,228.50	12,374.25	12,552.01	12,748.16	12,906.95	13,061.00	13,239.87	13,419.39
Operating expenses	15,065.00	15,095.00	15,386.00	15,078.00	20,456.00	15,006.48	15,585.50	15,707.01	16,052.51	16,235.08	16,458.17	16,636.39	16,655.97	16,144.04	16,363.52
<b>Operating result</b>	<b>7,888.00</b>	<b>(1,636.00)</b>	<b>(3,738.00)</b>	<b>(2,908.00)</b>	<b>(3,487.00)</b>	<b>(5,299.34)</b>	<b>(3,578.70)</b>	<b>(3,478.51)</b>	<b>(3,678.26)</b>	<b>(3,683.06)</b>	<b>(3,710.02)</b>	<b>(3,729.43)</b>	<b>(3,594.97)</b>	<b>(2,904.17)</b>	<b>(2,944.13)</b>

**QTC Local Government Forecasting Model—Richmond Shire Council  
Statement of Financial Position**

1 error identified—Whole of Council active

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
<b>Assets</b>															
<b>Current assets</b>															
Internally restricted component	-	-	-	1,527.00	1,100.00	1,100.00	50.00	50.00	-	-	-	-	-	-	-
Externally restricted component	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted component	11,422.00	11,005.00	7,354.00	3,195.00	6,465.00	5,931.18	6,302.77	5,914.35	5,519.85	4,893.46	4,804.27	4,251.67	4,829.68	5,264.11	5,759.87
Cash and cash equivalents	11,422.00	11,005.00	7,354.00	4,722.00	7,565.00	7,031.18	6,352.77	5,964.35	5,519.85	4,893.46	4,804.27	4,251.67	4,829.68	5,264.11	5,759.87
General trade and other receivables	2,706.00	836.00	1,100.00	2,312.00	4,614.00	522.19	648.63	658.37	668.38	676.75	688.03	694.84	705.62	714.68	723.92
Internal loans outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	2,706.00	836.00	1,100.00	2,312.00	4,614.00	522.19	648.63	658.37	668.38	676.75	688.03	694.84	705.62	714.68	723.92
Inventories held for sale	-	7.00	6.00	6.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00
Inventories held for distribution	858.00	359.00	400.00	401.00	-	-	-	-	-	-	-	-	-	-	-
Land held for development or sale	332.00	977.00	1,058.00	1,287.00	-	-	-	-	-	-	-	-	-	-	-
Inventories	1,190.00	1,343.00	1,464.00	1,694.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00	2,306.00
Tax equivalent assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00
Other current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current assets	-	-	-	-	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00
Non-current assets held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current assets	15,318.00	13,184.00	9,918.00	8,728.00	14,605.00	9,979.37	9,427.40	9,048.72	8,614.24	7,996.21	7,918.30	7,372.50	7,961.30	8,404.79	8,909.79
<b>Non-current assets</b>															
Land held for development for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal loans outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Controlled entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	383.00	430.00	1,199.00	1,069.00	1,069.00	1,106.00	1,106.74	1,107.49	1,108.26	1,109.05	1,109.85	1,110.67	1,111.50	1,112.35	1,113.22
Land improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	20,546.00	20,388.00	15,505.00	15,873.00	15,873.00	24,655.31	24,450.87	24,267.31	24,088.25	23,913.14	23,741.40	23,577.83	23,417.56	23,246.98	23,059.34
Plant & equipment	7,028.00	8,066.00	7,344.00	7,167.00	7,083.00	7,562.00	7,123.08	6,566.91	6,067.29	5,773.80	4,972.11	4,648.86	4,372.93	4,981.74	5,549.17



**QTC Local Government Forecasting Model—Richmond Shire Council**  
**Statement of Financial Position**

1 error identified—Whole of Council active

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
Furniture & fittings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, drainage & bridge network	80,219.00	90,853.00	111,745.00	110,667.00	110,667.00	123,224.69	124,294.75	125,379.39	126,345.64	127,354.48	128,405.87	129,499.78	129,636.13	129,805.05	130,006.44
Water	4,655.00	4,690.00	13,068.00	12,533.00	12,533.00	12,876.15	12,704.05	12,537.04	12,376.14	12,220.34	12,069.66	11,925.08	11,785.63	11,647.28	11,510.02
Sewerage	4,890.00	4,986.00	4,793.00	4,421.00	4,421.00	4,349.01	4,281.77	4,214.49	4,147.14	4,079.70	4,012.15	3,944.45	3,876.59	3,808.53	3,740.25
Miscellaneous	32.00	40.00	5,646.00	8,909.00	8,909.00	8,987.01	8,864.09	8,807.82	8,751.20	8,704.17	8,641.70	8,576.75	8,511.30	8,445.30	8,378.72
Work in progress	3,904.00	3,597.00	987.00	6,652.00	17,879.00	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	121,657.00	133,050.00	160,287.00	167,291.00	178,434.00	182,760.17	182,825.34	182,880.45	182,883.92	183,154.67	182,952.74	183,283.41	182,711.64	183,047.24	183,357.16
Intangible assets	-	-	-	-	-	471.38	456.46	440.75	424.24	406.89	388.67	369.56	349.53	328.56	306.60
Other non-current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other non-current assets	-	-	-	-	-	471.38	456.46	440.75	424.24	406.89	388.67	369.56	349.53	328.56	306.60
Total non-current assets	121,657.00	133,050.00	160,287.00	167,291.00	178,434.00	183,231.55	183,281.80	183,321.21	183,308.16	183,561.56	183,341.41	183,652.97	183,061.18	183,375.80	183,663.76
<b>Total assets</b>	<b>136,975.00</b>	<b>146,234.00</b>	<b>170,205.00</b>	<b>176,019.00</b>	<b>193,039.00</b>	<b>193,210.93</b>	<b>192,709.20</b>	<b>192,369.93</b>	<b>191,922.40</b>	<b>191,557.77</b>	<b>191,259.71</b>	<b>191,025.48</b>	<b>191,022.48</b>	<b>191,780.59</b>	<b>192,573.55</b>
<b>Liabilities</b>															
<b>Current liabilities</b>															
Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee payables	366.00	366.00	417.00	376.00	-	194.85	244.77	247.42	252.61	257.21	261.90	265.96	271.57	276.55	281.63
Other payables	1,649.00	4,135.00	784.00	892.00	2,916.00	292.38	272.19	272.36	274.34	275.61	276.89	277.45	279.55	280.91	282.31
Trade and other payables	2,015.00	4,501.00	1,201.00	1,268.00	2,916.00	487.23	516.96	519.78	526.95	532.82	538.80	543.41	551.12	557.46	563.94
Loans	552.00	429.00	-	-	-	494.40	508.78	524.27	539.89	555.96	572.34	589.56	607.11	625.19	2.38
Finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	552.00	429.00	-	-	-	494.40	508.78	524.27	539.89	555.96	572.34	589.56	607.11	625.19	2.38
Employee	46.00	505.00	598.00	540.00	-	-	-	-	-	-	-	-	-	-	-
Restoration & rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	46.00	505.00	598.00	540.00	-	-	-	-	-	-	-	-	-	-	-
Tax equivalent liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current liabilities	2,613.00	5,435.00	1,799.00	1,808.00	2,916.00	981.64	1,025.73	1,044.06	1,066.84	1,088.78	1,111.14	1,132.97	1,158.23	1,182.66	566.32
<b>Non-current liabilities</b>															
Trade and other payables	95.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**QTC Local Government Forecasting Model—Richmond Shire Council**  
**Statement of Financial Position**

1 error identified—Whole of Council active

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
Loans	428.00	-	-	-	5,500.00	4,525.49	4,016.71	3,492.44	2,952.55	2,396.59	1,824.25	1,234.69	627.58	2.38	-
Finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	428.00	-	-	-	5,500.00	4,525.49	4,016.71	3,492.44	2,952.55	2,396.59	1,824.25	1,234.69	627.58	2.38	-
Employee	505.00	42.00	61.00	84.00	817.00	817.00	817.00	817.00	817.00	817.00	817.00	817.00	817.00	817.00	817.00
Restoration & rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	505.00	42.00	61.00	84.00	817.00	817.00	817.00	817.00	817.00	817.00	817.00	817.00	817.00	817.00	817.00
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	1,028.00	42.00	61.00	84.00	6,317.00	5,342.49	4,833.71	4,309.44	3,769.55	3,213.59	2,641.25	2,051.69	1,444.58	819.38	817.00
<b>Total liabilities</b>	<b>3,641.00</b>	<b>5,477.00</b>	<b>1,860.00</b>	<b>1,892.00</b>	<b>9,233.00</b>	<b>6,324.13</b>	<b>5,859.45</b>	<b>5,353.50</b>	<b>4,836.39</b>	<b>4,302.37</b>	<b>3,752.39</b>	<b>3,184.66</b>	<b>2,602.81</b>	<b>2,002.04</b>	<b>1,383.32</b>
Net community assets	133,334.00	140,757.00	168,345.00	174,127.00	183,806.00	186,886.80	186,849.75	187,016.43	187,086.00	187,255.39	187,507.32	187,840.82	188,419.67	189,778.55	191,190.23
<b>Community equity</b>															
Asset revaluation surplus	56,447.00	57,077.00	79,829.00	83,347.00	83,347.00	83,521.14	84,062.79	84,707.98	85,455.80	86,308.26	87,270.20	88,333.13	89,506.95	90,769.99	92,125.80
Retained surplus	76,887.00	83,680.00	88,516.00	90,780.00	100,459.00	103,365.66	102,786.96	102,308.46	101,630.20	100,947.14	100,237.12	99,507.69	98,912.72	99,008.55	99,064.43
<b>Total community equity</b>	<b>133,334.00</b>	<b>140,757.00</b>	<b>168,345.00</b>	<b>174,127.00</b>	<b>183,806.00</b>	<b>186,886.80</b>	<b>186,849.75</b>	<b>187,016.43</b>	<b>187,086.00</b>	<b>187,255.39</b>	<b>187,507.32</b>	<b>187,840.82</b>	<b>188,419.67</b>	<b>189,778.55</b>	<b>191,190.23</b>
<b>Reconciliation</b>															
Net community assets to community equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**QTC Local Government Forecasting Model—Richmond Shire Council**  
**Statement of Cash Flows**

1 error identified—Whole of Council active

Line item	Annual result	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
	Jun-13A														
<b>Cash flows from operating activities</b>															
Receipts from customers	23,173	14,730	6,150	4,348	21,268	7,386	6,857	7,118	7,172	7,225	7,326	7,384	7,437	7,495	7,553
Payments to suppliers and employees	(10,095)	(7,848)	(13,026)	(9,759)	(14,998)	(8,573)	(9,502)	(9,614)	(9,731)	(9,857)	(9,983)	(10,114)	(10,243)	(10,378)	(10,515)
Payments for land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest received	144	376	260	207	89	173	162	171	166	185	173	170	159	169	176
Rental income	142	172	166	174	139	143	145	147	150	153	156	159	162	166	169
Non-capital grants and contributions	-	-	4,793	4,870	-	4,595	4,745	4,822	4,915	5,014	5,115	5,218	5,320	5,428	5,536
Borrowing costs	(88)	(54)	(16)	-	(25)	(156)	(142)	(127)	(112)	(96)	(80)	(64)	(46)	(29)	(11)
Tax equivalents paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment of provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows from operating activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow from operating activities</b>	<b>13,276</b>	<b>7,376</b>	<b>(1,673)</b>	<b>(160)</b>	<b>6,473</b>	<b>3,568</b>	<b>2,265</b>	<b>2,516</b>	<b>2,560</b>	<b>2,625</b>	<b>2,706</b>	<b>2,754</b>	<b>2,790</b>	<b>2,850</b>	<b>2,908</b>
<b>Cash flows from investing activities</b>															
Payments for property, plant and equipment	(5,410)	(19,164)	(10,107)	(9,652)	(10,977)	(10,144)	(5,518)	(5,462)	(5,563)	(5,816)	(5,363)	(5,877)	(4,786)	(4,993)	(4,993)
Payments for intangible assets	-	-	-	-	-	(300)	-	-	-	-	-	-	-	-	-
Net movement in loans and advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	158	588	164	288	(76)	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	1,200	11,335	8,394	6,892	2,042	7,894	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Other cash flows from investing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow from investing activities</b>	<b>(4,052)</b>	<b>(7,241)</b>	<b>(1,549)</b>	<b>(2,472)</b>	<b>(9,011)</b>	<b>(2,550)</b>	<b>(2,018)</b>	<b>(1,962)</b>	<b>(2,063)</b>	<b>(2,316)</b>	<b>(1,863)</b>	<b>(2,377)</b>	<b>(1,286)</b>	<b>(1,493)</b>	<b>(1,493)</b>
<b>Cash flows from financing activities</b>															
Proceeds from borrowings	-	-	-	-	5,381	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(519)	(552)	(429)	-	-	(480)	(494)	(509)	(524)	(540)	(556)	(572)	(590)	(607)	(625)
Repayments made on finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow from financing activities</b>	<b>(519)</b>	<b>(552)</b>	<b>(429)</b>	<b>-</b>	<b>5,381</b>	<b>(480)</b>	<b>(494)</b>	<b>(509)</b>	<b>(524)</b>	<b>(540)</b>	<b>(556)</b>	<b>(572)</b>	<b>(590)</b>	<b>(607)</b>	<b>(625)</b>
<b>Total cash flows</b>															
<b>Net increase in cash and cash equivalent held</b>	<b>8,705</b>	<b>(417)</b>	<b>(3,651)</b>	<b>(2,632)</b>	<b>2,843</b>	<b>538</b>	<b>(247)</b>	<b>45</b>	<b>(28)</b>	<b>(231)</b>	<b>287</b>	<b>(196)</b>	<b>915</b>	<b>750</b>	<b>790</b>
Opening cash and cash equivalents	2,717	11,422	11,005	7,354	4,722	7,565	8,103	7,856	7,901	7,873	7,642	7,930	7,734	8,649	9,399
Closing cash and cash equivalents	11,422	11,005	7,354	4,722	7,565	8,103	7,856	7,901	7,873	7,642	7,930	7,734	8,649	9,399	10,189

**QTC Local Government Forecasting Model—Richmond Shire Council**  
**Statement of Cash Flows**

1 error identified—Whole of Council active

Line item	Annual result Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
<b>Reconciliation</b>															
Closing cash balance to Statement of Financial Position	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

QTC Local Government Forecasting Model—Richmond Shire Council  
Statement of Changes in Equity

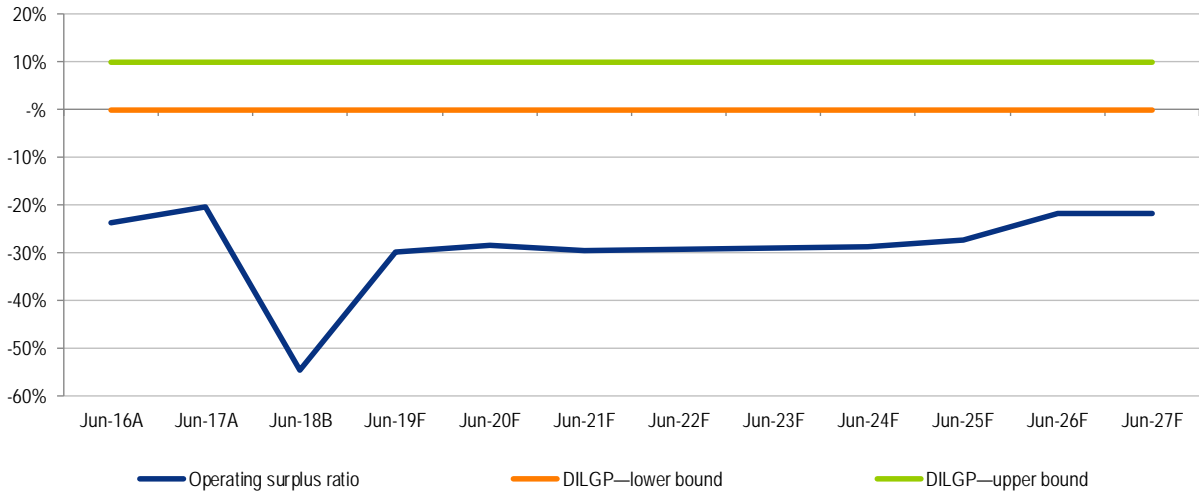


All outputs are in thousands (\$'000) unless otherwise indicated

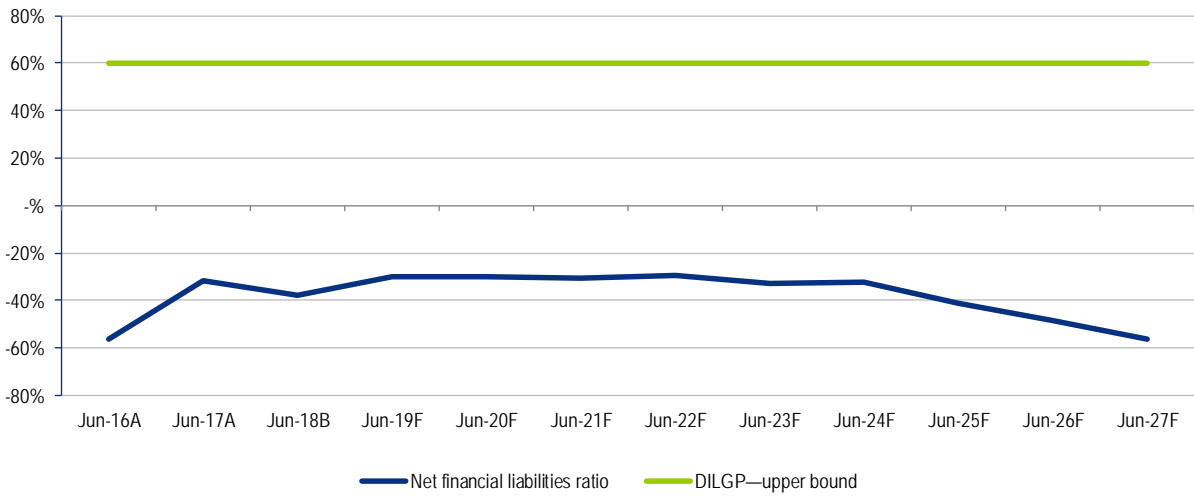
1 error identified—Whole of Council active

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
<b>Asset revaluation surplus</b>															
Opening balance						83,347	83,521	84,060	84,703	85,448	86,299	87,259	88,321	89,494	90,757
Net result						na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus						174	539	643	746	851	960	1,062	1,173	1,263	1,356
Internal payments made						na	na	na	na	na	na	na	na	na	na
Closing balance					83,347	83,521	84,060	84,703	85,448	86,299	87,259	88,321	89,494	90,757	92,113
<b>Retained surplus</b>															
Opening balance						100,459	102,711	102,094	101,561	100,811	100,035	99,214	98,364	97,629	97,560
Net result						2,252	(617)	(533)	(750)	(776)	(821)	(850)	(735)	(69)	(130)
Increase in asset revaluation surplus						na	na	na	na	na	na	na	na	na	na
Internal payments made						-	-	-	-	-	-	-	-	-	-
Closing balance					100,459	102,711	102,094	101,561	100,811	100,035	99,214	98,364	97,629	97,560	97,430
<b>Total</b>															
Opening balance						183,806	186,232	186,154	186,264	186,260	186,334	186,473	186,685	187,124	188,317
Net result						2,252	(617)	(533)	(750)	(776)	(821)	(850)	(735)	(69)	(130)
Increase in asset revaluation surplus						174	539	643	746	851	960	1,062	1,173	1,263	1,356
Internal payments made						-	-	-	-	-	-	-	-	-	-
Closing balance					183,806	186,232	186,154	186,264	186,260	186,334	186,473	186,685	187,124	188,317	189,543

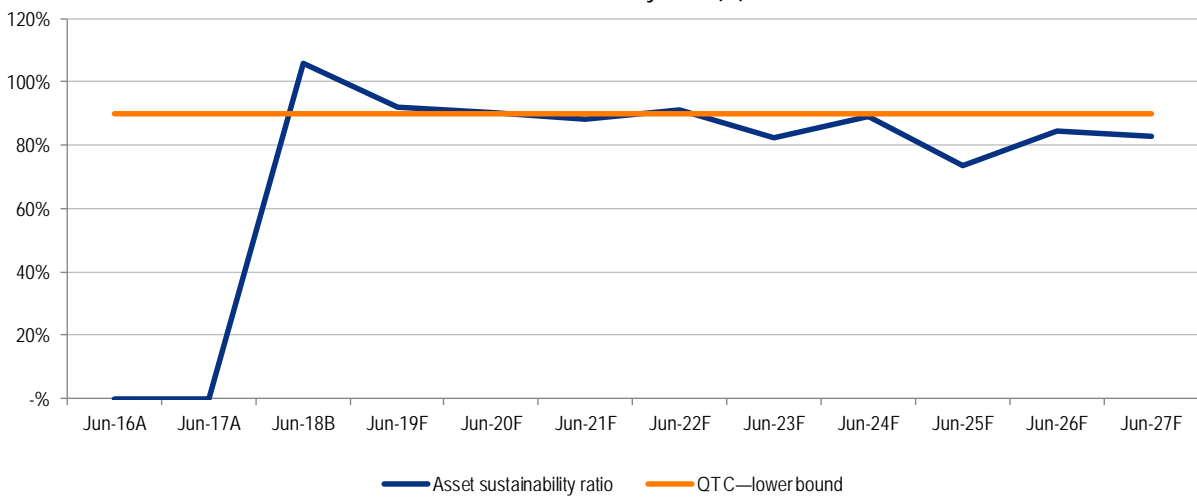
Operating surplus ratio (%)



Net financial liability (%)



Asset sustainability ratio (%)



# Revenue Statement Contents

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## Legislation

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This Revenue Statement is a requirement of the *Local Government Act 2009, s104 (5) (a)* and *Local Government Regulation 2012 s169 and 172*. The Revenue Statement's purpose is:

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

## Minimum Differential General Rates

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Minimum general rates are applied to each category to recognise that there is a base level of services applicable to each rateable parcel of land within each category.

In determining if a minimum differential general rate is to be applied, the applicable rate in the dollar for the category is to be applied to the UCV of the rateable property and the result of the calculation is to be compared to the applicable minimum rate for that category. The effective rate charged will be the higher of the two amounts.

## Differential General Rates Categories

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Specific details and the rate in the dollar to apply for each of the categories are as follows:-

Differential Category		Description
1	Vacant Land <1.0 Ha	Urban land which is vacant which has an area of less than 1.0 Ha.
3	Residential <0.4 Ha	Land used for residential purposes which has an area of less than 0.40 Ha.
5	Residential >0.4 Ha	Land used for residential purposes which has an area of greater than 0.40 Ha.
7	Rural grazing >1.0 Ha	Land used for rural grazing purposes which is more than 1 hectares in area.
8	Rural Agriculture >1.0Ha	Land used for agriculture purposes which is more than 1 hectares in area.
9	Cattle Feedlot >1,000 SCU	Land used for a cattle feedlot, licenced to carrying 1000 SCU or more.
10	Commercial	Land used for commercial, including licensed premises without accommodation.
11	Short Term Accommodation	Land used for the purposes of accommodation units or ensuited sites for members of the travelling public including hotels (with accommodation), motels and caravan parks.
12	Industrial	Land used for industrial purposes, including trucking business's.
13	Transformer Sites	Land used for the purposes of a transformer.
14	Clubs	Land used for the purposes of a club, sporting club or religious institution.
20	Mining lease <15 persons	Land used for the purposes of mining, with an average of between 0 and 15 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.



Differential Category		Description
21	Mining Lease 15-100 persons	Land used for the purposes of mining, with an average of between 15 and 100 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
22	Mining Lease 101-300 persons	Land used for the purposes of mining, with an average of between 101 and 300 people on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
22	Mining Lease 301-500 persons	Land used for the purposes of mining, with an average of between 301 and 500 people on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
24	Mining Lease >500 persons	Land used for the purposes of mining, with an average of over 500 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
30	Intensive Accommodation 15 – 50 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 15 and 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
31	Intensive Accommodation 51 – 100 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 51 and 100 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
32	Intensive Accommodation 101 – 200 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 101 and 200 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
33	Intensive Accommodation 201 – 300 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 201 and 300 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
34	Intensive Accommodation 301 – 400 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 301 and 400 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
35	Intensive Accommodation 401 – 500 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 401 and 500 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
36	Intensive Accommodation 500+	Land used or intended to be used, in whole or in part, for providing intensive accommodation for more than 500 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".

Differential Category		Description
40	Extractive (less than 5,000 tonnes)	Land used, or capable of being used, for licensed extractive industry purposes, where the quantity of material capable of being extracted is less than 5,000 tonnes per annum.
41	Extractive (5,000 tonnes to 100,000 tonnes)	Land used, or capable of being used, for licensed extractive industry purposes, where the quantity of material capable of being extracted is between 5,000 and 100,000 tonnes per annum.
42	Extractive (greater than 100,000 tonnes)	Land used, or capable of being used, for licensed extractive industry purposes, where the quantity of material capable of being extracted is greater than 100,000 tonnes per annum.
50	Power Station <10 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of less than 10 MW, including land used for any purpose associated with these uses.
51	Power Station 10 – 100 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 10 MW but less than 1000 MW, including land used for any purpose associated with these uses.
52	Power Station >100 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 100 MW, including land used for any purpose associated with these uses.
53	Major Transmission Site	Land used, or intended to be used, for an electricity substation with a land area greater than 5 ha.
60	Petroleum Lease – Gas < 1,000 ha	Petroleum Leases for the extraction of gas with an area of less than 1,000 hectares.
61	Petroleum Lease – Gas 1,000 ha to 10,000 ha	Petroleum Leases for the extraction of gas with an area of 1,000 hectares or more but less than 10,000 hectares.
62	Petroleum Lease – Gas 10,000 ha to 30,000 ha	Petroleum Leases for the extraction of gas with an area of 10,000 hectares or more but less than 30,000 hectares.
63	Petroleum Lease- Gas 30,000 + ha	Petroleum Leases for the extraction of gas with an area of 30,000 hectares or more.
64	Petroleum Lease –Oil < 10 wells	Petroleum Leases for the extraction of shale oil that have less than 10 wells.
65	Petroleum Lease –Oil 10 – 29 wells	Petroleum Leases for the extraction of shale oil that have 10 wells or more but less than 30 wells.
66	Petroleum Lease- Oil 30+ Wells	Petroleum Leases for the extraction of shale oil that have 30 wells or more.
67	Petroleum Other <400ha	Land used or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and/or transportation (or for purposes ancillary or associated with gas and/or oil extraction /processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases, with an area of less than 400 hectares.
68	Petroleum Other 400 + ha	Land used or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and or transportation (or for purposes ancillary or associated with gas and/or oil extraction/ processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases, with an area of 400 hectares or more.

## Levy of Differential Rates

In accordance with Section 92 and 94 of the *Local Government Act 2009* and Section 172(1) of the *Local Government Regulation 2012*, Richmond Shire Council will make and levy differential rates on rateable land. Further, Council considers that there should be a minimum charge for all rate categories. The following general rates will be made and levied for the categories as listed:-

Category	Description	Cents in Dollar	Minimum Rate
1	Vacant Land <1.0 Ha	1.4544	\$270.00
3	Residential <0.4 Ha	1.4544	\$270.00
5	Residential >0.4 Ha	1.4544	\$270.00
7	Rural Grazing >1 Ha	0.5396	\$270.00
8	Rural Agriculture >1Ha	0.5396	\$290.00
9	Cattle Feedlot >1,000 SCU	0.5396	\$3,650.00
10	Commercial	1.5761	\$290.00
11	Short Term Accommodation	1.5761	\$290.00
12	Industrial	1.5761	\$290.00
13	Transformer Sites	1.5761	\$290.00
14	Clubs	1.4544	\$290.00
20	Mining lease <15 persons	1.5761	\$290.00
21	Mining Lease 15-100 persons	1.5761	\$11,000.00
22	Mining Lease 101-300 persons	1.5761	\$75,000.00
23	Mining Lease 301-500 persons	1.5761	\$220,000.00
24	Mining Lease >500 persons	1.5761	\$365,000.00
30	Intensive Accommodation 15 – 50 persons	1.5761	\$8,000.00
31	Intensive Accommodation 51 – 100 persons	1.5761	\$27,500.00
32	Intensive Accommodation 101 – 200 persons	1.5761	\$55,000.00
33	Intensive Accommodation 201 – 300 persons	1.5761	\$110,000.00
34	Intensive Accommodation 301 – 400 persons	1.5761	\$165,000.00
35	Intensive Accommodation 401 – 500 persons	1.5761	\$220,000.00
36	Intensive Accommodation 500+	1.5761	\$275,000.00
40	Extractive (less than 5,000 tonnes)	1.5761	\$4,000.00

<b>Category</b>	<b>Description</b>	<b>Cents in Dollar</b>	<b>Minimum Rate</b>
41	Extractive (5,000 tonnes to 100,000 tonnes)	1.5761	\$10,000.00
42	Extractive (greater than 100,000 tonnes)	1.5761	\$25,000.00
50	Power Station <10 MW	1.5761	\$5,000.00
51	Power Station 10 – 100 MW	1.5761	\$10,000.00
52	Power Station >100 MW	1.5761	\$100,000.00
53	Major Transmission Site	1.5761	\$5,000.00
60	Petroleum Lease – Gas < 1,000 ha	1.5761	\$5,000.00
61	Petroleum Lease – Gas 1,000 ha to 10,000 ha	1.5761	\$10,000.00
62	Petroleum Lease – Gas 10,000 ha to 20,000 ha	1.5761	\$40,000.00
63	Petroleum Lease- Gas 20,000 + ha	1.5761	\$80,000.00
64	Petroleum Lease –Oil < 10 wells	1.5761	\$5,000.00
65	Petroleum Lease –Oil 10 – 29 wells	1.5761	\$10,000.00
66	Petroleum Lease- Oil 30+ Wells	1.5761	\$30,000.00
67	Petroleum Other <400ha	1.5761	\$2,500.00
68	Petroleum Other 400 + ha	1.5761	\$5,000.00

## Utility Charges:

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Council operates the following undertakings, which will be funded by a utility charge for each service provided:

- Cleansing Service
- Water Supply Schemes
- Sewerage Schemes

## Refuse Charges:

An annual charge of \$220 is levied on all premises in Richmond where Council is prepared to provide a single 240 litre refuse collection service. Additional charges are levied in respect of additional special services. Charges are generally based on a cost recovery basis. The charges are intended to cover the cost of collection and disposal of refuse.

## Water Charges:

In accordance with Section 101 of the Local Government Regulation 2012 Richmond Shire makes water charges for the year ending 30 June 2018 as per the schedule of rates and charges 2017/18.

<b>Maxwelton Water</b>	\$33.84
<b>Richmond Town Water</b>	\$64.74

The aim of the water charges is to provide residents with details of their water usage so that they can look to save water and reduce consumption. The water metres will be read monthly and quarterly usage notices will be sent out.

Council must comply with the Water Supply (Safety and Reliability) Act 2008 (the Act), which commenced on 1 July 2008. It is a requirement under Section 138 of the Act that a rate notice or account issued by Council comply with the Guidelines for issuing a rate notice or account for the supply of water to residential premises. The purposes of the guidelines and rate notice is to assist customers in determining whether their water usage is excessive and provide guidance on what they can do to save water.

## Sewerage Charges:

Council provides a sewerage network in Richmond. All properties connected to Council's sewage disposal or CED networks will be levied a charge consistent with the level of effluent produced. Charges are generally based on a cost recovery basis.

In the case of land not connected to the Council's sewerage network but capable of being connected, a vacant sewerage charge of \$365 is applied to contribute toward the cost of the sewage disposal infrastructure.

Connection and Pedestal charges for the sewerage network in 2017/18 will be:

- A Connection Charge of \$620 will apply to:
  - each single unit residential dwelling connected to the sewerage network.
  - each religious, sports club or like facility.
- A Commercial Pedestal Charge of \$820 will apply to:
  - each commercial pedestal connected to the sewerage network and
  - the first pedestal within a short-term accommodation facility.
- Additional short-term Accommodation Pedestal Charge of \$205 will apply to
  - each additional pedestal in a short-term accommodation facility.

## Special Rates:

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Council has a special rate for the financial year under S 94 of the Local Government Regulation 2012 for 1080 Baiting. Council has an annual implementation program for a 1080 Baiting program for the eradication of dingos and feral pigs as part of its overall Pest Management Plan.

Council has no intention of introducing other special rates or levies under this section.

The 1080 Baiting special rate will be calculated on the size of the property and apply to both the Northern and Southern rural rated properties in the Shire.

## Regulatory Fees:

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All regulatory fees made by Council have been determined using the Cost Recovery principle, and where possible Council has reduced expenditure rather than increase fees to keep the principle fair and equitable.

## Revenue Measures:

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Richmond Shire Council revenue is raised from rates, charges, licenses, permit, rents, fees, grants, donations contract/private works and realisation of assets. No resolution is made for the current financial year limiting the increases in rates and charges.

## Discount:

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Council does not offer any discount for payment of rates or utility charges.

## Interest Rate:

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Unpaid rates will bear an interest charge of 11% compounded daily if outstanding sixty (60) days after each discount period in accordance with Section 132 of the Local Government Regulation 2012.

## Rebate of Rates to Pensioners:

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In accordance with the Administrative Guidelines for the Queensland Government's Pensioner Rate Subsidy Scheme, approved pensioners within Richmond Shire will be eligible for 45% subsidy on current rates and charges, being: -

- State Government 20% and Council 25%; or
- That portion thereof to which they are entitled under the said Guidelines.

However, if any Aged Pensioner is not entitled to the full 20% State Subsidy, Council will further subsidise the shortfall, in order that all Aged Pensioners receive the maximum 45% subsidy. The maximum subsidy amount that will apply in any one (1) financial year is \$260.00 from Council and \$180.00 from the State Government.

## Payment of Overdue Rate by Instalments:

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The Richmond Shire Council will accept payment by instalments by arrangement with the Rates Clerk.

## Concessions from General Rates:

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Council will upon written application, consider the remission of whole or part of the general rate levied upon entities or organisations who meet the criteria detailed in Section 120 of the *Local Government Regulation 2012*. Further details are included in Council Donations to Community Organisations Policy.

## Exempt Land:

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(S73 Local Government Regulation 2012) Each year Council at its Budget Meeting will pass a resolution listing properties which will receive an exemption from rates and/or charges for the year.

## Frequency of rates:

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Council will rate four times in any given year.