



Western Downs Regional Council

Statement of Comprehensive Income

All Outputs are in thousand (\$'000)

Line item	Annual result														
	Jun-17A	Jun-18A	Jun-19A	Jun-20A	Jun-21A	Jun-22B	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F
Income															
Revenue															
Operating revenue															
General rates	64,200	66,982	69,013	67,887	76,665	74,640	77,999	81,509	85,177	87,647	90,189	92,804	95,495	98,265	101,114
Separate rates	87	87	74	19	132	136	(2,220)	(3,962)	(4,822)	(4,963)	(5,107)	(5,256)	(5,409)	(5,567)	(5,729)
Levies	(149)	73	58	76	215	116	119	122	125	128	131	135	138	141	145
Water	4,748	5,385	5,472	5,532	5,855	6,180	6,459	6,749	7,053	7,257	7,468	7,685	7,907	8,137	8,373
Water consumption, rental and sundries	6,387	6,724	7,043	6,981	6,200	6,345	6,631	6,929	7,241	7,451	7,667	7,889	8,118	8,353	8,596
Sewerage	7,663	8,341	8,360	8,496	9,056	9,393	9,816	10,258	10,719	11,030	11,350	11,679	12,018	12,366	12,725
Sewerage trade waste	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	4,564	4,914	5,004	5,242	5,458	5,772	6,032	6,303	6,587	6,778	6,974	7,177	7,385	7,599	7,819
Garbage charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other rates, levies and charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: discounts	(4,028)	(4,072)	(4,324)	(4,492)	(4,578)	(4,827)	(5,044)	(5,271)	(5,508)	(5,668)	(5,832)	(6,001)	(6,175)	(6,354)	(6,539)
Less: pensioner remissions	(426)	(399)	(439)	(426)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)
Net rates, levies and charges	83,046	88,035	90,261	89,315	98,594	97,346	99,381	102,227	106,161	109,250	112,429	115,700	119,066	122,530	126,094
Building and development fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infringements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and registrations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other fees and charges	8,801	8,170	7,980	7,587	5,764	6,249	6,430	6,616	6,808	7,006	7,209	7,418	7,633	7,854	8,082
Fees and charges	8,801	8,170	7,980	7,587	5,764	6,249	6,430	6,616	6,808	7,006	7,209	7,418	7,633	7,854	8,082
Other rental income	1,908	1,650	1,715	1,718	1,625	1,653	1,701	1,750	1,801	1,853	1,907	1,962	2,019	2,078	2,138
Rental income	1,908	1,650	1,715	1,718	1,625	1,653	1,701	1,750	1,801	1,853	1,907	1,962	2,019	2,078	2,138
Interest from overdue rates, levies and charges	-	415	427	196	8	8	8	8	9	9	9	9	10	10	10
Interest received from investments	2,663	2,825	3,276	2,152	1,164	1,260	2,069	3,041	4,571	2,695	2,755	2,861	3,064	3,254	3,495
Other interest received	-	172	144	60	156	106	106	106	106	106	106	106	106	106	106
Interest received	2,663	3,412	3,847	2,408	1,328	1,374	2,183	3,156	4,686	2,810	2,871	2,977	3,180	3,370	3,611
Contract and recoverable works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	21,498	21,655	27,752	21,922	30,126	24,659	25,374	26,110	26,867	27,647	28,448	29,273	30,122	30,996	31,895
Sales revenue	21,498	21,655	27,752	21,922	30,126	24,659	25,374	26,110	26,867	27,647	28,448	29,273	30,122	30,996	31,895
Profit (loss) from joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit (loss) from controlled entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit (loss) from other investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit from investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal charges received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other income	999	1,136	1,232	983	750	1,001	1,030	1,060	1,091	1,123	1,155	1,189	1,223	1,259	1,295
Other income	999	1,136	1,232	983	750	1,001	1,030	1,060	1,091	1,123	1,155	1,189	1,223	1,259	1,295
General purpose grants	26,380	17,028	16,352	17,071	17,068	16,245	15,845	15,445	15,045	14,645	14,245	13,845	13,445	13,045	12,645



Western Downs Regional Council

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Line item	Annual result														
	Jun-17A	Jun-18A	Jun-19A	Jun-20A	Jun-21A	Jun-22B	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F
State subsidies and grants—operating	5,854	6,193	6,864	9,403	6,321	5,379	5,535	5,696	5,861	6,031	6,206	6,385	6,571	6,761	6,957
Commonwealth subsidies and grants—operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other non-government subsidies and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations—operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions—operating	1,789	181	299	192	90	25	26	26	27	28	29	30	31	31	32
Grants, subsidies, contributions and donations	34,023	23,402	23,515	26,666	23,479	21,649	21,406	21,167	20,933	20,704	20,479	20,260	20,046	19,838	19,635
Total operating revenue	152,938	147,460	156,302	150,599	161,665	153,931	157,505	162,087	168,347	170,391	174,498	178,779	183,290	187,924	192,749
Capital revenue															
Government subsidies and grants—capital	15,067	16,390	9,248	9,991	22,065	12,628	849	2,706	-	-	-	-	-	-	-
Donations—capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions—capital	13,404	6,906	5,291	5,649	3,459	530	-	-	-	-	-	-	-	-	-
Other capital contributions	5,497	1,316	-	1,086	79	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	33,968	24,612	14,539	16,726	25,602	13,158	849	2,706	-	-	-	-	-	-	-
Total revenue	186,906	172,072	170,841	167,325	187,268	167,089	158,354	164,793	168,347	170,391	174,498	178,779	183,290	187,924	192,749
Capital income															
Profit/(loss) on disposal of property, plant & equipment	438	199	194	12	210	-	-	-	-	-	-	-	-	-	-
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 d	-	-	-	193	-	-	-	-	-	-	-	-	-	-	-
Revaluation of investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation up of joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation up of controlled entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other capital income	452	112	(59)	1	-	-	-	-	-	-	-	-	-	-	-
Total capital income	890	311	135	206	210	-	-	-	-	-	-	-	-	-	-
Total income	187,796	172,383	170,976	167,531	187,478	167,089	158,354	164,793	168,347	170,391	174,498	178,779	183,290	187,924	192,749
Expenses															
Operating expenses															
Total staff wages and salaries	41,619	37,883	39,738	41,386	40,637	31,999	32,511	33,031	33,559	34,096	34,642	35,196	35,759	36,331	36,913
Councillors' remuneration	685	668	683	702	726	712	726	741	756	771	786	802	818	834	851
Employee provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other employee related expenses	14,153	13,772	13,585	14,614	14,754	17,248	17,529	17,814	18,104	18,399	18,698	19,002	19,312	19,626	19,946
Less: capitalised employee expenses	(7,091)	(6,460)	(5,084)	(4,059)	(4,729)	-	-	-	-	-	-	-	-	-	-
Employee benefits	49,367	45,863	48,922	52,643	51,389	49,959	50,765	51,585	52,419	53,265	54,126	55,000	55,889	56,792	57,709
M&S—sales contract & recoverable works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—administration supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—audit services	192	190	178	205	211	211	216	222	227	233	239	245	251	257	264
M&S—communication & IT	116	488	453	401	417	721	739	758	776	796	816	836	857	878	900
M&S—consultants	1,652	1,013	946	770	456	849	870	892	914	937	961	985	1,009	1,034	1,060
M&S—contractors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—electricity	3,705	3,196	3,635	2,856	3,152	4,465	4,577	4,691	4,808	4,929	5,052	5,178	5,307	5,440	5,576



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Line item	Annual result														
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M&S—council maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—travel	2,854	3,089	3,511	3,067	2,458	3,180	3,260	3,341	3,425	3,510	3,598	3,688	3,780	3,875	3,971
M&S—other	32,600	34,750	40,749	40,697	54,027	45,063	46,190	47,345	48,528	49,742	50,985	52,260	53,566	54,905	56,278
Materials and services	41,119	42,726	49,472	47,996	60,721	54,489	55,852	57,248	58,679	60,146	61,650	63,191	64,771	66,390	68,050
Finance costs charged by QTC	1,008	2,217	753	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid on overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	213	277	126	131	122	125	128	131	135	138	141	145	149	152	156
Interest on finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other finance costs	116	104	130	82	-	-	-	-	-	-	-	-	-	-	-
Finance costs	1,337	2,598	1,009	213	122	125	128	131	135	138	141	145	149	152	156
Land improvements	1,251	1,306	1,345	1,482	2,099	2,342	3,031	2,796	2,837	2,886	2,898	2,913	2,937	3,058	3,096
Buildings	2,710	2,765	2,850	4,484	4,723	4,731	5,129	5,415	5,529	5,620	5,727	5,955	6,088	6,224	6,370
Plant & equipment	5,441	4,911	4,894	4,786	3,641	3,743	4,090	4,292	4,496	4,677	4,870	5,112	5,341	5,516	5,588
Furniture & fittings	49	54	69	52	55	50	50	50	50	45	-	-	-	-	-
Roads, drainage & bridge network	26,130	24,941	24,542	25,949	25,546	26,330	26,877	27,468	28,106	28,762	29,440	30,143	30,883	31,679	32,482
Water	3,961	3,891	3,634	3,900	4,449	4,593	4,734	4,905	5,084	5,312	5,599	5,768	5,921	6,674	6,247
Sewerage	2,719	2,718	2,722	2,003	2,498	2,565	2,628	2,681	2,734	2,791	2,850	2,912	2,976	3,043	3,112
Miscellaneous	310	259	264	306	280	280	287	295	303	311	319	328	337	347	357
Amortisation of intangible assets	155	103	67	49	73	73	87	100	114	114	114	114	101	87	73
Depreciation and amortisation	42,726	40,948	40,387	43,011	43,364	44,708	46,913	48,002	49,253	50,519	51,817	53,246	54,585	56,628	57,325
Bad and doubtful debts	852	207	555	(296)	388	252	278	286	296	305	314	323	332	342	352
Rentals & operating leases	808	753	280	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	1,660	960	835	(296)	388	252	278	286	296	305	314	323	332	342	352
Total operating expenses	136,209	133,095	140,625	143,567	155,983	149,533	153,936	157,253	160,782	164,374	168,048	171,906	175,725	180,304	183,592
Capital expenses															
Loss on impairment	-	-	82	(82)	-	-	-	-	-	-	-	-	-	-	-
Restoration & rehabilitation provision expense	19	-	-	193	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement	-	-	1,781	-	-	-	-	-	-	-	-	-	-	-	-
Other capital expenses	14,031	19,122	9,157	9,723	5,700	-	-	-	-	-	-	-	-	-	-
Total capital expenses	14,050	19,122	11,020	9,834	5,700	-	-	-	-	-	-	-	-	-	-
Total expenses	150,259	152,217	151,645	153,401	161,683	149,533	153,936	157,253	160,782	164,374	168,048	171,906	175,725	180,304	183,592
Net result	37,537	20,166	19,331	14,130	25,795	17,556	4,417	7,540	7,565	6,018	6,450	6,874	7,565	7,620	9,157
Tax equivalents															
Net result before tax equivalents	37,537	20,166	19,331	14,130	25,795	17,556	4,417	7,540	7,565	6,018	6,450	6,874	7,565	7,620	9,157
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net result after tax equivalents	37,537	20,166	19,331	14,130	25,795	17,556	4,417	7,540	7,565	6,018	6,450	6,874	7,565	7,620	9,157



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Line item	Annual result														
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Other comprehensive income															
Items that will not be reclassified to net result															
Increase (decrease) in asset revaluation surplus	(9,898)	63,262	(59,626)	9,977	33,480	-	-	-	-	-	-	-	-	-	-
Miscellaneous comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year	(9,898)	63,262	(59,626)	9,977	33,480	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	27,639	83,428	(40,295)	24,107	59,275	17,556	4,417	7,540	7,565	6,018	6,450	6,874	7,565	7,620	9,157
Operating result															
Operating revenue	152,938	147,460	156,302	150,599	161,665	153,931	157,505	162,087	168,347	170,391	174,498	178,779	183,290	187,924	192,749
Operating expenses	136,209	133,095	140,625	143,567	155,983	149,533	153,936	157,253	160,782	164,374	168,048	171,906	175,725	180,304	183,592
Operating result	16,729	14,365	15,677	7,032	5,682	4,398	3,569	4,834	7,565	6,018	6,450	6,874	7,565	7,620	9,157