

F.04 Revenue Statement

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CEO Chief Executive Officer
DCCS Director Corporate & Community Services
DES Director Engineering Services
MFS Manager Financial Services

1 OBJECTIVE

The Quilpie Shire Council 2021-2022 Revenue Statement has been drafted to comply with sections 94 and 104(5) of the *Local Government Act 2009* and in accordance with sections 169(2)(b) and 172 of the *Local Government Regulation 2012*. This document should be read in conjunction with Council's Revenue Policy.

It is not intended that this Revenue Statement reproduce all related policies. Related policies will be referred to where appropriate and will take precedence if clarification is required.

2 BACKGROUND

Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the Quilpie Shire region as a whole. In deciding how revenue is raised Council has regard to the following principles:

- Equity: defined as ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations.
- Effectiveness/Efficiency: defined as meeting the financial, social, economic and environmental or other corporate objectives of the Council as stated in its long term plans or policies.
- Simplicity: to ensure widespread community or stakeholder understanding, and minimise perceived inequities and hidden costs, of a complex system.
- Sustainability: revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long term planning.

3 SCOPE

This Revenue Statement, adopted as part of the Budget at the Special Meeting of Council held on 16 July 2021, applies to the financial year from 1 July 2021, ending 30 June 2022.

4 LEGISLATIVE CONTEXT

Section 170 of the *Local Government Regulation 2012* provides:

- 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.
- 2) If the budget does not comply with section 169 when it is adopted, the adoption of the budget is of no effect.
- 3) The local government may, by resolution, amend the budget for a financial year at any time before the end of the financial year.
- 4) If the budget does not comply with the following when it is amended, the amendment of the budget is of no effect –
 - a) section 169;
 - b) the local government's decision about the rates and charges to be levied for the financial year made at the budget meeting for the financial year.

Section 172 of the *Local Government Regulation 2012* provides:

- 1) The revenue statement for a local government must state –
 - a) if the local government levies differential general rates –

- i) the rating categories for rateable land in the local government area; and
 - ii) a description of each rating category; and
 - b) if the local government levies special rates or charges for a joint government activity - a summary of the terms of the joint government activity; and
 - c) if the local government fixes a cost-recovery fee - the criteria used to decide the amount of the cost-recovery fee; and
 - d) if the local government conducts a business activity on a commercial basis - the criteria used to decide the amount of the charges for the activity's goods and services.
- 2) Also, the revenue statement for a financial year must include the following information for the financial year –
- a) an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of –
 - i) the rates and charges to be levied in the financial year; and
 - ii) the concessions for rates and charges to be granted in the financial year;
 - b) whether the local government has made a resolution limiting an increase of rates and charges.

5 REVENUE RAISING MEASURES ADOPTED IN THE BUDGET CONCERNING THE MAKING AND LEVYING OF RATES AND CHARGES

5.1 OVERVIEW

Council identifies certain services in respect of which the consumer of the service will be expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service will include the cost of acquiring the commodity or service, the cost of providing the infrastructure or organisation to process and/or deliver the commodity or service and any overheads associated with these cost components.

However, it is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of Council's Revenue Statement are therefore based on a combination of specific user charges, separate charges, a special charge and differential general rates (made and levied on the value of land) to provide the most equitable and rational basis for raising revenue.

In summary, rates and charges are determined after due consideration of the foregoing and the following:

- i) Council's legislative obligations;
- ii) the needs and expectations of the general community;
- iii) the expected cost of providing services; and
- iv) equity - namely, ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

5.2 MAKING AND LEVYING OF GENERAL RATES RATIONALE

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person). The council is required to raise an appropriate amount of revenue to maintain assets and provide services to the region as a whole.

Under State legislation, land valuation is used as the basis for levying general rates in Queensland. The general rate could be determined by dividing the income needed from general rates by the rateable

valuation of lands, however that would be inequitable because of the considerable diversity in the Quilpie Shire region in terms of land use and location, land values, access to, and actual and potential demands for, services and facilities. To provide a more equitable and reasonable basis for its revenue raising, council has adopted a general rating system that takes into account a combination of specific user charges, special rates and differential general rates.

In summary, rates and charges are determined after consideration of:

- i) Council's legislative obligations;
- ii) The needs and expectations of the general community;
- iii) The expected cost of providing services; and
- iv) Equity – that is, ensuring the fair and consistent approach of lawful rating and charging principles, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

5.3 DIFFERENTIAL GENERAL RATING CATEGORIES

The differential rating categories have been determined having regard to:

- Land use as determined by Council and the Department of Natural Resources and Mines "Land Use Codes";
- Carbon Credit Units;
- Location;
- Availability of services;
- Consumption of and demand for services; and
- Whether any attribute of the land (including the status of the land under the Planning Scheme) gives rise to, or is likely to give rise to, increased costs for the council, whether at that land or elsewhere.

Pursuant to Chapter 4 of the Local Government Regulation 2012, the council has decided that:

- a) There will be 15 categories of rateable land for 2021/2022 as stated and described in **Table 1**;
- b) The description of each of the rating categories of rateable land in the local government area is set out in **Table 1**;
- c) The differential rates, limitations on increases and minimum general rates to be levied for each of the 15 differential general rating categories are detailed in **Table 1**.

TABLE 1

Category	Name	Category Description
1	Town of Quilpie – Residential <1Ha	Land, less than 1 Hectare in size, within the township of Quilpie primarily used, or capable of being used, for residential purposes which is or can be serviced with urban infrastructure, other than land used for commercial, industrial, grazing, agriculture, petroleum, mineral or extractive industry production.
2	Town of Quilpie – Residential 1 to 10Ha	Land, 1 Hectare or more in size, but less than 10Ha, within the township of Quilpie primarily used, or capable of being used, for residential purposes which is or can be serviced with urban infrastructure, other than land used for commercial, industrial, grazing,

Category	Name	Category Description
		agriculture, petroleum, mineral or extractive industry production.
3	Town of Quilpie - Commercial	Land within the township of Quilpie primarily used, or capable of being used in whole or part, for commercial purposes which is or can be serviced with urban infrastructure, other than land used for residential, grazing, agriculture, petroleum, mineral or extractive industry production.
4	Town of Quilpie - Industrial	Land within the township of Quilpie primarily used, or capable of being used in whole or part, for industrial purposes which is or can be serviced with urban infrastructure, other than land used for residential, commercial, grazing, agriculture, petroleum, mineral or extractive industry production.
5	Township of Eromanga	Land within the township of Eromanga used, or capable of being used, for residential, commercial or industrial purposes which is or can be serviced with urban infrastructure, other than land used for grazing, agriculture, petroleum, mineral or extractive industry production.
6	Other Rural Towns	Land within the townships of Adavale, Toompine or Cheepie used, or capable of being used, for residential, commercial or industrial purposes which is or can be serviced with urban infrastructure, other than land primarily used for grazing, agriculture, petroleum, mineral or extractive industry production.
7	Opal Mines	Land, held under the <i>Mineral Resources Act 1989</i> used either for the purpose of extracting opals or for the purposes of extracting other precious metals and / or gemstones on a non-industrial scale.
8	Other	Land not included in any other category.
9	Rural-Pumps and Bore Sites	Land primarily used for the purposes of operating pumps or bore sites.
10	Rural and Residential land 10 to 100Ha	Land, 10Ha or more, but less than 100Ha in size, used, or capable of being used in whole or part, for residential, grazing, agriculture and not included in any other category.
11	Rural - Grazing and Agriculture ≥100Ha	Land, 100Ha or greater in size, used, or capable of being used, for rural purposes, including grazing and agriculture and not included in any other category.
12	Rural – Carbon Credits	Rural land, used, or capable of being used, for rural purposes, including grazing and agriculture that has been issued with Carbon Credit Units.
13	Transformer Sites	Land primarily used for the purposes of transformer or communication facility.
14	Mining and Oil Production	All land, held under the <i>Mineral Resources Act 1989</i> or the <i>Petroleum Act 1923</i> , other than land included in category 7.

Category	Name	Category Description
15	Oil Distillation / Refining	Land primarily used for, or in association or connection with the:- <ul style="list-style-type: none"> - distillation of crude oil or natural gas; or - storage or transport of crude oil or natural gas.

5.4 DIFFERENTIAL GENERAL RATE & MINIMUM GENERAL RATE

Pursuant to 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 is as detailed in **Table 2**.

TABLE 2

Category	Description	Minimum	General Rate (cents in the dollar)	Limitation (cap)
1	Town of Quilpie – Residential <1Ha	\$375.00	2.6391	Does not apply
2	Town of Quilpie – Residential 1 to 10Ha	\$375.00	1.7960	Does not apply
3	Town of Quilpie – Commercial	\$375.00	3.1096	Does not apply
4	Town of Quilpie – Industrial	\$375.00	2.8110	Does not apply
5	Town of Eromanga	\$375.00	5.7957	Does not apply
6	Other Rural Towns	\$330.00	71.3409	Does not apply
7	Opal Mines	\$370.00	39.2489	Does not apply
8	Other	\$579.00	43.9696	Does not apply
9	Rural-Pumps and Bore Sites	\$316.00	42.2248	Does not apply
10	Rural and Residential land 10 to 100Ha	\$309.00	2.1014	Does not apply
11	Rural Land ≥100Ha	\$309.00	1.3902	100%
12	Rural Land – Carbon Credits	\$309.00	1.3902	100%
13	Transformer Sites	\$374.00	3.3064	Does not apply
14	Mining and Oil Production	\$47,151.00	204.3775	10%
15	Oil Distillation / Refining	\$33,283.00	160.6432	Does not apply

5.5 OBJECTION AGAINST CATEGORISATION

Pursuant to section 90 of the *Local Government Regulation 2012* the owners of rateable land will be informed that they have the right of objection to the category their land is included in. All objections shall be to the Chief Executive Officer of the Quilpie Shire Council and the only basis for objection shall be that at the date of issue of the rate notice, the land should belong to a different rating category. All objections will be dealt with pursuant to the provisions detailed in Council's relevant policies.

5.6 RATEABLE VALUE OF LAND

To determine the rateable value of land, Council uses the unimproved capital or site valuation as advised by the Department of Natural Resources and Mines. The last valuation of the shire was carried out on 1 March 2021 with the valuation being applied from 1 July 2021.

5.7 LIMITATION OF INCREASE IN RATES

Under the provision of section 116 of the Local Government Regulation 2012 Council has resolved to apply limitations of increases to general rates (capping) to the following differential rate categories for the 2021/22 financial year in the percentages listed below:

- Category 11 - Rural Land \geq 100Ha: 100%
- Category 12 - Rural Land – Carbon Credits: 100%
- Category 14 – Mining and Oil Production: 10%

Capping will only apply to land that remains in the same class of category in 2021/22, with the exemptions of those assessments moving into Category 12 - Rural Land – Carbon Credits or to those assessments that are rolled into a new category as part of a same whole of category (amalgamation) movement. Capping will be applied and removed on a whole year basis only, where applicable, and adjustments will not be applied for part of a year.

For avoidance of doubt, capping will not apply:

- where a property is assigned to another differential rating category which is not in the same class of category;
- where the rateable assessment is levied the minimum general rate for the current year;
- where the area of the rateable assessment changes (including, for example, by way of amalgamation or separation of rateable assessments);
- where the general rate was calculated on a valuation to which Section 50 of the Land Valuation Act 2010 applied (i.e. developers' concession);
- where the general rate was calculated on a valuation issued pursuant to Section 274 of the Land Valuation Act 2010 (i.e. offset valuation); or
- where there has been a change in the valuation of the rateable assessment, (other than the revaluation of the whole of the region) during the current or previous financial year.

5.8 SEPARATE RATES & CHARGES

Separate rates and charges are for any other service, facility or activity that is not funded through other rates and charges.

For the 2021/2022 financial year, Council does not intend to levy separate rates and charges.

5.9 SPECIAL RATES & CHARGES

Special rates and charges are for services, facilities and activities that have a special association with particular land because:

(a) the land or its occupier:

- (i) specially benefits from the service, facility or activity; or
- (ii) has or will have special access to the service, facility or activity; or

(b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or

(c) the occupier of the land specially contributes to the need for the service, facility or activity.

For the 2021/2022 financial year, Council intends to levy the following special rates:

5.9.1 Wild Dog Control Special Rate

Pursuant to section 94 of the *Local Government Regulation 2012* Council will make and levy a special rate (to be known as the 'Wild Dog Control Special Rate') on all rateable rural land within the rating categories detailed in the Wild Dog Control Special Rate – Overall Plan attached at **Appendix 1** to fund the provision and maintenance of the Wild Dog Control Scheme. The special rate to be made and levied for each differential rate category, and the minimum amount of the special rate to be fixed, is as follows:

Category	Description	Minimum	Wild Dog Control Special Rate (cents in the dollar)
11	Rural Land ≥100Ha	\$15.00	0.0695
12	Rural Land – Carbon Credits	\$15.00	0.0695

5.10 UTILITY CHARGES

Council levies utility charges for the provision of waste management, sewerage and water services on each assessment to which these services are supplied, or are capable of being supplied.

A specific number of "charging units" is assessed for each category of land use and a dollar charge per unit is set by the Council annually at its budget meeting.

It is proposed that in accordance with Section 99 of the *Local Government Regulation 2012* the following utility charges be made and levied for the year ending 30 June 2022.

Pursuant to section 101(1)(a) and section 101(2) of the *Local Government Regulation 2012*, Council levies water charges wholly according to the water used by each ratepayer. Council has estimated each ratepayer's likely water usage by determining the average amount of water used for each different land use referred to below.

For the 2021/2022 financial year, the applicable charging units are as follows:

Waste Management	\$28.87 per unit, plus \$52.38 per extra bin
Sewerage	\$14.65 per unit
Water	\$15.31 per unit

In accordance with the following unit schedule:

Description (Land Use Category)	Waste Management Charging Units	Sewerage Charging Units	Water Charging Units
Vacant Land – Infrastructure		15	15
Occupied Residential Land (includes one pedestal)	20	30	30
For Each Extra Pedestal		5	5
Occupied Residential Land – Cheepie			40
Flat, Unit, Aged Persons Home (each unit)	20	20	20
Motel (includes two pedestals / cisterns)	20	20	20
For Each Extra Pedestal/Cistern		5	5
Hotel, Hotel/Motel, Club (includes two pedestals / cisterns)	20	20	20
For Each Extra Pedestal/Cistern		10	10

Description (Land Use Category)	Waste Management Charging Units	Sewerage Charging Units	Water Charging Units
Fire Brigade/SES	20	15	150
Church and Residence (includes one pedestal / cistern)	20	30	30
For Each Extra Pedestal/Cistern		5	5
Other Businesses (includes one pedestal / cistern)	20	25	25
For Each Extra Pedestal/Cistern		5	5
Other Businesses with Attached Dwelling	20	30	30
School (includes two pedestals / cisterns)	20	20	20
For Each Extra Pedestal/Cistern		10	10
CWA, Cultural Society, Non Profit	20	20	20
Convent, Church, and Residence (includes one pedestal / cistern)	20	30	30
For Each Extra Pedestal/Cistern		5	5
Railway Station Yards	20		100
Trucking Yards			100
Swimming Pool	20	200	200
JW Park Tennis/Netball Courts	20	300	600
Bulloo Park	20	300	600
Shire Office/Public Toilets (includes two pedestals / cisterns)	20	20	20
For Each Extra Pedestal/Cistern		10	10
Median Strips			600
Wash-Down Bay – Quilpie			100
Industrial Blocks			30
Rural/Residential Blocks (with no sewerage or waste management service and outside the service area)			30
Bowling Green			100
Caravan Park	20	300	300
Refinery (includes one pedestal / cistern)		30	450
For Each Extra Pedestal/Cistern		5	
Oil Wash down – Eromanga			120

For clarity, it is not Council's intent that a property containing a business with an attached premises should be charged for both uses. Utilities will be charged for the use producing the highest charge only.

TABLE 3

5.11 TIME WITHIN WHICH RATE MUST BE PAID

It is proposed that in accordance with section 118 of the *Local Government Regulation 2012*, Council has determined that the due date for payment of rates and charges is in accordance with the following schedule.

Category	Description	Due Date
1	Town of Quilpie – Residential <1Ha	30 days after the date the rates notice is issued
2	Town of Quilpie – Residential 1 to 10Ha	30 days after the date the rates notice is issued
3	Town of Quilpie – Commercial	30 days after the date the rates notice is issued
4	Town of Quilpie – Industrial	30 days after the date the rates notice is issued
5	Town of Eromanga	30 days after the date the rates notice is issued
6	Other Rural Towns	30 days after the date the rates notice is issued
7	Opal Mines	30 days after the date the rates notice is issued
8	Other	30 days after the date the rates notice is issued
9	Rural-Pumps and Bore Sites	60 days after the date the rates notice is issued
10	Other Rural and Residential Land 10 to 100Ha	30 days after the date the rates notice is issued
11	Rural Land ≥100Ha	60 days after the date the rates notice is issued
12	Rural Land – Carbon Credits	60 days after the date the rates notice is issued
13	Transformer Sites	30 days after the date the rates notice is issued
14	Mining and Oil Production	30 days after the date the rates notice is issued
15	Oil Distillation / Refining	30 days after the date the rates notice is issued

On account of the drought declaration for the Quilpie Shire Council local government area and the impact that declaration and it's on the ground effects has on the earning capacity of the rural ratepayers, Council has provided an allowance of an additional 30 days payment terms to categories 9, 11 and 12. This concession has been provided in accordance with section 120(1)(c) of the *Local Government Regulation 2012*.

Council has determined that, pursuant to section 133 of the *Local Government Regulation 2012*, interest is payable on overdue rates and charges from the day rates and charges become overdue. Interest will be calculated at a rate in accordance with s133 of the *Local Government Regulation 2012*, on daily balances and as compound interest.

5.12 PAYING RATES & CHARGES BY INSTALMENTS

Council has decided, pursuant to section 129(1) of the *Local Government Regulation 2012*, to allow ratepayers to pay rates and charges by instalments.

The period for payment of each instalment of rates and charges is monthly.

It is a requirement for persons paying rates and charges by instalments that they enter a written agreement with Council.

5.13 DISCOUNT

Council has decided, in accordance with section 130 of the *Local Government Regulation 2012*, that a discount of 10% is allowed on all general rates, special rates, and utility charges if paid in full, including all overdue rates and charges, by the due date.

5.14 CONCESSIONS

Council has decided, pursuant to section 119 and section 120 of the *Local Government Regulation 2012*, to grant a 50% rebate of general rates and utility charges, up to a total of \$450 per annum for land which is owned or occupied by a pensioner, in accordance with Council's "Rates and Utility Charges - Pensioner Rebate and Concession Policy".

6 COST RECOVERY FEES

Council’s policy is to structure cost recovery fees so that the costs of each service, facility or activity provided are recovered, however, Council provides services, facilities or activities that are not fully cost recoverable but are deemed to be provided as a Community Service Obligation and are cross subsidised.

7 DEFINITIONS

Nil

8 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

Local Government Act 2009

Local Government Regulation 2012

IX #	Details
91119	F.03 Revenue Policy

F.04 Revenue Statement

APPENDIX 1 - WILD DOG CONTROL SPECIAL RATE – OVERALL PLAN

1. Service, facility or activity

The service, facility or activity to be funded by the special rate is the implementation of the Wild Dog Control Scheme (“the Scheme”) to the rateable land to which the special rate applies. The Scheme was adopted by Council at its 2017/2018 budget meeting and updated in subsequent years’ budget meetings. The Scheme’s object is to control the spread and impact of wild dogs on the rateable land to which the special rate applies. Specifically, in relation to the rateable land to which the special rate applies, the special rate will fund: -

1. Promoting the Scheme, and providing information in relation to the control of wild dogs, to the owners of the rateable land;
2. Enhanced wild dog control activities on the rateable land;
3. The provision of bait meat, aeroplane hire, staff and avgas for identified wild dog control purposes;
4. Tracking the existence of wild dogs on the rateable land; and
5. Tracking the removal of wild dogs from the rateable land.

2. The rateable land to which the special rate applies

The rateable land to which the special rate applies is all rateable land within the region which has been included in the differential general rating categories of:

- Category 11 - Rural Land $\geq 100\text{Ha}$; and
- Category 12 - Rural Land – Carbon Credits The use of the land within these differential general rating categories:
- Specially benefits from the Scheme; and
- Is used in a way that specially contributes to the need for the Scheme.

3. The estimated cost of carrying out the overall plan

The estimated cost of carrying out the overall plan is \$765,100.

4. Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is 4 years ending on 30 June 2024. It is anticipated that a levy will be made in future years as the service, facility and activities are likely to be on-going programs.

5. Annual Implementation Plan 2021/2022

The actions and processes that are to be carried out for the 2021/2022 financial year will be:

1. The administration of the Scheme, including the provision of information in relation to the control of invasive pests, to the owners of the rateable land;
2. Enhanced wild dog control outcomes on the rateable land;
3. The provision of bait meat, aeroplane hire, staff and avgas for identified wild dog control purposes;
4. Monitoring the existence and impacts of invasive pests on the rateable land; and
5. Monitoring the removal of invasive pests from the rateable land.

The estimated cost of carrying out the overall plan in the 2021/22 financial year is \$250,000.

6. Amount of special rate

In accordance with: -

1. section 94(12) of the *Local Government Regulation 2012*, Council has determined that the amount of the special rate will be as identified in columns 1 and 2 of the table below; and
2. section 94(10) of the *Local Government Regulation 2012*, Council has fixed a minimum amount of the special rate, as identified in column 3 of the table below.

Special Rates to apply

<u>Column 1</u> Description of Land (Differential Rating Categories)	<u>Column 2</u> Cents per dollar of Rateable Value (annual)	<u>Column 3</u> Minimum (annual)
Category 11 - Rural Land ≥100Ha	0.0695	\$15.00
Category 12 - Rural Land – Carbon Credits	0.0695	\$15.00