

Logan City Council

# Annual Budget

2022/2023



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# Draft Resolution

1. That Council receive and adopt the tabled documents being:
  - (a) the Statement of Estimated Financial Position 2021/22, prepared in accordance with section 205 (Statement of estimated financial position) of the *Local Government Regulation 2012*; and
  - (b) the Logan City Council Budget 2022/23, in accordance with section 169 (Preparation and content of budget) of the *Local Government Regulation 2012*, comprising:
    - (i) the Debt Policy 2022/23 as incorporated in pages 10 to 13 of the Logan City Council Annual Budget 2022/23, prepared in accordance with section 192 (Debt policy) of the *Local Government Regulation 2012*; and
    - (ii) the Accounting Policy Statement 2022/23 as incorporated in pages 14 to 15 of the Logan City Council Annual Budget 2022/23, prepared in accordance with section 34 (Estimated activity statement) and section 169 (Preparation and content of budget) of the *Local Government Regulation 2012*; and
    - (iii) the Revenue Policy 2022/23 and Revenue Policy Procedure, as incorporated in pages 16 to 24 of the Logan City Council Annual Budget 2022/23, prepared in accordance with section 193 (Revenue policy) of the *Local Government Regulation 2012*; and
    - (iv) the Statement of Income and Expenditure 2022/23 as incorporated in page 25 of the Logan City Council Annual Budget 2022/23, prepared in accordance with section 169 (Preparation and content of budget) of the *Local Government Regulation 2012*; and
    - (v) the total value of the change, expressed as a percentage, in the rates and utility charges levied for the 2022/23 financial year compared with the rates and utility charges levied in the 2021/22 budget, as incorporated in page 26 of the Logan City Council Annual Budget 2022/23, prepared in accordance with section 169 (Preparation and content of budget) of the *Local Government Regulation 2012*; and
    - (vi) the Statement of Income and Expenditure 2023/24 as incorporated in page 27 of the Logan City Council Annual Budget 2022/23, prepared in accordance with section 169 (Preparation and content of budget) of the *Local Government Regulation 2012*; and
    - (vii) the Statement of Income and Expenditure 2024/25 as incorporated in page 28 of the Logan City Council Annual Budget 2022/23, prepared in accordance with section 169 (Preparation and content of budget) of the *Local Government Regulation 2012*; and
    - (viii) the Long-Term Financial Forecast, as incorporated in pages 29 to 37 of the Logan City Council Annual Budget 2022/23, prepared in accordance with sections 169 (Preparation and content of budget) and 171 (Long-term financial forecast) of the *Local Government Regulation 2012*; and
    - (ix) the relevant measures of financial sustainability as incorporated in pages 38 to 40 of the Logan City Council Annual Budget 2022/23, prepared in accordance with section 169 (Preparation and content of budget) of the *Local Government Regulation 2012*; and



- (c) the Revenue Statement 2022/23, as incorporated in pages 41 to 91 of the Logan City Council Annual Budget 2022/23, prepared in accordance with section 172 (Revenue statement) of the *Local Government Regulation 2012*; and
  - (d) the Register of Cost-recovery Fees as incorporated in the tabled separate document, prepared in accordance with section 97 (Cost-recovery fees) of the *Local Government Act 2009*; and
  - (e) the Schedule of Commercial and Other Charges as incorporated in the tabled separate document, prepared in accordance with section 262(3)(c) (Powers in support of responsibilities) of the *Local Government Act 2009*.
2. That the Council makes the resolutions contained in the tabled documents.
  3. That in accordance with section 94 (Power to levy rates and charges) of the *Local Government Act 2009*,

#### **Differential General Rates**

- (a) That in accordance with Part 5 (Differential general rates) of the *Local Government Regulation 2012*, the Differential Rates as set out in section 5.3 (Differential General Rates) of the attached Revenue Statement 2022/23 be made and levied upon all parcels of rateable land in the local government area which are categorised within the rating categories set out in the attached Table 4 (Differential Rate types) in the attached Revenue Statement 2022/23.
- (b) That in accordance with Part 4 (Minimum general rates) of the *Local Government Regulation 2012*, the Minimum General Rate Levy as set out in section 5.4 (Minimum General Rate) of the attached Revenue Statement 2022/23 be made and levied upon all parcels of rateable land in the local government area which are categorised within the rating categories set out in Table 4 (Differential Rate types) in the attached Revenue Statement 2022/23.
- (c) That in accordance with sections 74 (Rateable value of land) and 76 (Working out the 3-year averaged value) of the *Local Government Regulation 2012*, for the purpose of making and levying a Differential General Rate for the 2022/23 financial year on all parcels of rateable land in the local government area, the rateable value of a parcel of land in the local government area is to be the 3-year averaged value of the land.

#### **Separate Charges**

- (d) That in accordance with section 103 (Levying separate rates and charges) of the *Local Government Regulation 2012*, the Separate Charges as set out in Table 7 (Separate rates and charges) of the attached Revenue Statement 2022/23 be made and levied upon all parcels of rateable land in the local government area.

#### **Special Charge**

- (e) That in accordance with section 94 (Levying special rates or charges) of the *Local Government Regulation 2012*, the Special Charge for Rural Fire Service as set out in section 7 (Special Rates and Charges Resolutions) of the attached Revenue Statement 2022/23 be made and levied upon all land within the Logan City Council situated outside the defined Urban Fire District and situated within the defined Rural Fire Brigades District.

## Utility Charges

- (f) That in accordance with section 99 (Utility charges) of the *Local Government Regulation 2012*, the Utility Charges as set out in section 9 (Utility Charges) and Table 8 (Waste Management Charges) of the attached Revenue Statement 2022/23 be made and levied upon all parcels of land in the local government area.

## Levy and Payment

4. That all rates (as defined in the *Local Government Act 2009*) shall be levied quarterly and shall be due and payable on or before the due date for payment as shown on a notice to pay.

## Interest

5. That in accordance with section 133 (Interest on overdue rates or charges) of the *Local Government Regulation 2012*, interest at the rate of 8.17 percent (8.17%) per annum, compounding on daily rests and added to the outstanding amount periodically, will be charged on all rates (as defined in the *Local Government Act 2009*) which remain unpaid seven days after the rate notice due date.

## Discount

6. That in accordance with section 130 (Discount for prompt payment of rates or charges) of the *Local Government Regulation 2012*, a discount of five percent (5%) shall be allowed on current quarterly Council rates and charges for the general rate, environmental levy, community services and waste management charges and the Rural Fire Levy, when all rates and charges and arrears in respect of the rateable land on which rates and charges are levied are paid in full by the date on which the rates and charges are due and payable.

## Concessions

7. That in accordance with Part 10 (Concessions) of the *Local Government Regulation 2012*, the Council will apply a remission in accordance with Table 9 (Sport, Recreation and Community Organisation Concessions) and Table 10 (Community Organisation Remissions) of the Revenue Statement 2022/23 with respect to the water base and volumetric charges, sewerage charges and waste management charges levied for those owners/occupiers/lessees of rateable land which are a Category A, B or C community organisation as set out in the Revenue Statement 2022/23 and which apply to the Council for the remission.
8. That in accordance with Part 10 (Concessions) of the *Local Government Regulation 2012*, the Council will apply the following remissions in accordance with section 15 (Concessions) of the Revenue Statement 2022/23 with respect to part of the Differential General Rate and Waste Charges levied for owners/occupiers of rateable land who are eligible pensioners (in receipt of either a part pension or a full pension) as defined in the *Local Government Act 2009* and who apply to the Council for the remission:
  - (a) a remission on the Differential General Rate to maximum rate pensioners of up to \$379.20 per annum; and
  - (b) a remission on the Differential General Rate to non-maximum rate pensioners of up to \$189.60 per annum; and
  - (c) a remission on the waste charge(s) to maximum rate pensioners of up to ten percent (10%); and
  - (d) a remission on the waste charge(s) to non-maximum rate pensioners of up to five percent (5%).

9. That in accordance with Part 10 (Concessions) of the *Local Regulation 2012*, the Council will apply a remission in accordance with section 15 (Concessions) of the Revenue Statement 2022/23 with respect to part of the Differential General Rate or Minimum General Rate levied for those owners of rateable land who voluntarily rezoned their land as Residential Conservation under the historic Strategic Plan in the following situations:
  - (a) if the land was designated Conservation A or Conservation B under the Strategic Plan and included in the Residential Conservation Zone under the Superseded Planning Scheme 1997<sup>1</sup>; or was included by way of an application to amend the Superseded Planning Scheme 1997<sup>1</sup>; and
  - (b) compliance with the specific environmental conditions attached to the land is being achieved; until
  - (c) a change of title of the land, or until an approved development application that impacts on the environmental values of the property is approved, whichever occurs first.
10. That in accordance with Part 10 (Concessions) of the *Local Government Regulation 2012* the Council will apply a remission in accordance with section 15 (Concessions) of the Revenue Statement 2022/23 with respect to the whole of the separate environmental charge which shall apply to land which is subject to a valid and current Voluntary Conservation Agreement or Voluntary Conservation Covenant under Council's Environmental Conservation Partnerships Program.
11. That in accordance with Part 10 (Concessions) of the *Local Government Regulation 2012*, the Council will apply a remission in accordance with section 15 (Concessions) of the Revenue Statement 2022/23 with respect to part of a rate for rateable land for those owners of rateable land that in accordance with an application to the Council, establish to the Council in the Council's absolute discretion that a general remission is justified.
12. That in accordance with section 257 (Delegation of local government powers) of the *Local Government Act 2009*, the Council delegates to the Chief Executive Officer, the power to decide an application for a general remission in accordance with section 15 (Concessions) of the Revenue Statement 2022/23.
13. That in accordance with section 120 (Criteria for granting a concession) of the *Local Government Regulation 2012* the Council will apply a concession to farming land in accordance with the criteria set out in section 15 (Concessions) of the Revenue Statement 2022/23. The Farming concession means the reduction of the number of environmental charges and community infrastructure charges provided for in the Revenue Statement 2022/23 so that it equates to a single charge per rated-together assessment issued for the Farming Land rather than per parcel/lot that constitutes that Farming Land.

#### **Register of Cost-recovery Fees and Schedule of Commercial and Other Charges**

14. That in accordance with section 97 (Cost-recovery fees) of the *Local Government Act 2009*, the Cost-recovery fees as set out in the tabled separate document 2022/23 Register of Cost-recovery Fees, be made and levied as and from 1 July 2022.
15. That in accordance with section 262(3)(c) (Powers in support of responsibilities) of the *Local Government Act 2009*, the Commercial and Other Charges as set out in the tabled separate document 2022/23 Schedule of Commercial and Other Charges, be made and levied as and from 1 July 2022.

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<sup>1</sup> The properties to which these concessions apply and the associated additions and removal of properties are managed for Council by the Health, Environment & Waste Branch.

## Logan City Councillors

MAYOR	Cr Darren Power
DIVISION 1	Cr Lisa Bradley
DIVISION 2	Cr Teresa Lane
DIVISION 3	Cr Mindy Russell
DIVISION 4	Cr Laurie Koranski
DIVISION 5	Cr Jon Raven
DIVISION 6	Cr Tony Hall
DIVISION 7	Cr Tim Frazer
DIVISION 8	Cr Jacob Heremaia
DIVISION 9	Cr Scott Bannan
DIVISION 10	Cr Miriam Stemp
DIVISION 11	Cr Natalie Willcocks
DIVISION 12	Cr Karen Murphy



## Executive Leadership Team

CHIEF EXECUTIVE OFFICER	Darren Scott
DIRECTOR, ORGANISATIONAL SERVICES	Robert Strachan
DIRECTOR, ROAD & WATER INFRASTRUCTURE	Silvio Trinca
DIRECTOR, COMMUNITY SERVICES	Katie Barton-Harvey
DIRECTOR, STRATEGY & SUSTAINABILITY	David Hansen
DIRECTOR, INNOVATION & CITY TRANSFORMATION	Scott Bourke

# Statement of Estimated Financial Position 2021/22

	2021/22 Original Budget \$'000	2021/22 Amended Budget \$'000	2021/22 Estimated Actual \$'000
<b><u>INCOME</u></b>			
<b><u>Operating Income</u></b>			
Gross rates, levies and charges	521,996	521,971	521,971
Discounts and pensioner remissions	(21,310)	(21,310)	(21,310)
Fees and charges	37,140	45,010	45,010
Interest received	6,583	5,583	5,583
Operational grants and subsidies	15,348	17,815	17,815
Operational contributions and donations	3,051	3,069	3,069
Other income	33,319	32,690	32,690
<b>Total Operating Income</b>	<b>596,128</b>	<b>604,827</b>	<b>604,827</b>
<b><u>Capital Income</u></b>			
Capital grants and subsidies	10,719	26,800	26,800
Contributions from developers - cash	84,831	87,914	87,914
Contributions from developers - assets	161,000	159,000	159,000
Gain on sale of non-current assets	314	454	454
<b>Total Capital Income</b>	<b>256,865</b>	<b>274,169</b>	<b>274,169</b>
<b>TOTAL INCOME</b>	<b>852,993</b>	<b>878,996</b>	<b>878,996</b>
<b><u>EXPENSES</u></b>			
<b><u>Operating Expenses</u></b>			
Employee costs	182,407	183,256	183,256
Materials and services	263,186	265,833	265,833
Finance costs	12,482	12,482	12,482
Depreciation and amortisation	129,628	126,716	126,716
Other expenses	3,725	4,833	4,833
<b>Total Operating Expenses</b>	<b>591,428</b>	<b>593,121</b>	<b>593,121</b>
<b><u>Capital Expenses</u></b>			
Revaluation Decrement	50,000	50,000	50,000
Asset write-offs	15,268	15,268	15,268
<b>Total Capital Expenses</b>	<b>65,268</b>	<b>65,268</b>	<b>65,268</b>
<b>TOTAL EXPENSES</b>	<b>656,696</b>	<b>658,389</b>	<b>658,389</b>
<b>NET RESULT</b>	<b>196,297</b>	<b>220,607</b>	<b>220,607</b>

# Budget Documents 2022/23

Debt Policy 2022/23

Accounting Policy Statement 2022/23

Revenue Policy 2022/23

Statement of Income and Expenditure 2022/23

Statement of Income and Expenditure 2023/24

Statement of Income and Expenditure 2025/26

Long-Term Financial Forecast

Long-Term Statement of Comprehensive Income

Long-Term Statement of Financial Position

Long-Term Statement of Cash Flows

Long-Term Statement of Changes in Equity

Measures of Financial Sustainability

Revenue Statement 2022/23

Rural Fire Special Charge 2022/23



## Debt Policy 2022/23

### Policy Details

<b>Directorate:</b>	Organisational Services
<b>Branch:</b>	Finance
<b>Responsible Manager:</b>	Finance Manager
<b>Date adopted:</b>	20/06/2022 (minute number TBD)
<b>Date for review:</b>	This policy will be reviewed annually and amended as and when required, to meet the prevailing circumstances of the Council at that time.
<b>Legislative basis:</b>	Local Government Act 2009 Local Government Regulation 2012
<b>Related Documents - forms and procedures</b>	Not applicable

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### 1. Policy Purpose

The purpose of this policy is to identify, as part of its annual budgetary process, the borrowings planned for the 2022/23 financial year and the next nine (9) financial years and the time over which Council plans to repay new and existing borrowings in accordance with the requirements under the Local Government Act.

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### 2. Scope

This policy applies to all forms of borrowings undertaken by Council and has been developed in accordance with section 192 (Debt policy) of the Local Government Regulation 2012.

This policy applies to all councillors, employees and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this policy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.

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### 3. Policy Statement

1. When considering the funding of future capital works, Council's objective is to minimise the cost of its financing activities. Where other more cost-effective sources of funding are available, these should be utilised in preference to the drawing down of additional debt.
2. Council will not utilise loan funding to finance operating activities or recurrent expenditure.
3. Borrowings should be directed towards new or upgrade capital projects with funding for capital renewals to be sourced from general revenue where possible.
4. Preference will be given to borrowings for projects that provide a return to Council.
5. All external borrowings shall be obtained through the Queensland Treasury Corporation (QTC) using its full range of fund management services.

6. The term for new borrowings shall not exceed the estimated useful life of the asset. Due to the long lives of most infrastructure assets, Council will typically borrow at a maximum term of 20 years.
7. Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest costs.
8. Where cash balances are sufficient, Council will draw down its loan borrowings at the end of the financial year.
9. Cash balances are monitored on a daily basis. If a cash flow shortfall is identified, Council may bring forward the timing of its loan draw down to ensure that the delivery of the capital program is not compromised.
10. The current cash balances of Council are key in determining the most appropriate financing decisions. Where surplus cash funds are identified, consideration will be given to the use of internal loans. Internal loans will be managed in accordance with the following guidelines:
  - (a) The interest rate applicable to internal Council loans will be the actual borrowing costs from QTC including administration charges.
  - (b) Business units subject to the provisions of the National Competition Policy shall also pay an additional margin above the QTC borrowing rate.
  - (c) The term of the loan shall not exceed the estimated useful life of the asset.
  - (d) Council may, upon reasonable notice being given, require repayment of part or all of the balance of the internal loan. This would require the business unit to convert the outstanding balance of the loan to an external facility.
  - (e) Principal and interest repayments on internal loans are to be met from the Council's normal operational budgets in the same manner that external debt is financed by the Council.
11. Borrowing decisions should be based upon careful consideration of the impact on Council's financial sustainability ratios. In particular the following ratios should be analysed based on Council's preferred target range:

Ratio	QTC Range	LCC Target Range
Cash expense	Lower Bound - 3 Months	4-7 months
Current (working capital)	Above 4 times	Above 2 times
Debt service cover	Lower Bound - 2 times	Above 3.5 times
Operating surplus	0-10%	2-5%
Net financial liabilities	Upper Bound - 60%	Below 60%

12. The decision on Council's ultimate levels of debt will require a balance between the levels of service provided, affordability for the community, and Council's long-term financial sustainability.
13. The extent of new borrowings, their purpose and term has been resolved by the Council and has been projected outwards for nine (9) financial years from the planned 2022/23 borrowing requirements. The proposed borrowing schedule for both external and internal loans is outlined below.



### **External Borrowings**

	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Roads and Drainage	4,524,585	11,233,849	7,351,760	6,637,316	5,929,293
Community Facilities	773,609	18,770,534	16,279,045	22,998,983	24,810,110
Parks	1,998,400	7,094,337	6,836,000	-	-
Sport, Leisure & Facilities	16,185,920	4,490,155	6,487,842	9,285,221	9,383,311
Trunk Infrastructure Network	-	25,000,000	43,000,000	70,000,000	20,000,000
Water and Sewerage	45,168,126	37,800,000	-	-	32,500,000
<b>TOTAL</b>	<b>68,650,640</b>	<b>104,388,875</b>	<b>79,954,647</b>	<b>108,921,520</b>	<b>92,622,714</b>

	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Roads and Drainage	6,077,530	6,229,400	6,353,988	6,481,000	6,610,600
Community Facilities	17,105,915	17,033,563	16,959,402	16,883,387	17,220,368
Parks	-	-	-	-	-
Sport, Leisure & Facilities	9,617,894	9,858,341	10,104,800	10,357,420	10,616,355
Trunk Infrastructure Network	45,000,000	25,000,000	25,455,000	-	-
Water and Sewerage	-	-	-	-	120,000,000
<b>TOTAL</b>	<b>77,801,339</b>	<b>58,121,304</b>	<b>58,873,190</b>	<b>33,721,807</b>	<b>154,447,323</b>

Council will assess borrowing strategies for Trunk Infrastructure with the expectation that a flexible loan arrangement will be established. Unless otherwise noted all other borrowings are to be repaid over a twenty (20) year term. Council's existing borrowings expected repayment terms vary from two (2) years to twenty (20) years.

### **Internal Borrowings**

	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Water and Sewerage	20,000,000	20,000,000	-	-	20,000,000

	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Water and Sewerage	-	-	-	-	20,000,000

The quantum of internal borrowings will be dependent upon actual cash balances.

14. In accordance with the above policy strategy and criteria, the Council will borrow \$68,650,640 from the Queensland Treasury Corporation during the 2022/23 financial year. Whilst market conditions and any other principles agreed to between Queensland Treasury Corporation and Logan City Council may change the term or quantum of repayments over time, the term over which new borrowings will be undertaken will be such that loan debt will be managed in accordance with the effective life of the class of assets acquired.

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## 4. Definitions

Not applicable.

Document Control

<b>File:</b>	1005516-1	<b>Document Id:</b>	14537166
<b>Amendment History</b>			
<b>Version Number</b>	<b>Description of Change</b>	<b>Author / Branch</b>	<b>Date</b>
1.0	Original version	Finance	20 June 2022



# Accounting Policy Statement 2022/23

## Policy Details

<b>Directorate:</b>	Organisational Services
<b>Branch:</b>	Finance
<b>Responsible Manager:</b>	Finance Manager
<b>Date adopted:</b>	20/06/2022 (minute number TBD)
<b>Date for review:</b>	This policy will be reviewed annually and amended as and when required, to meet the prevailing circumstances of the Council at that time.
<b>Legislative basis:</b>	Local Government Act 2009 Local Government Regulation 2012
<b>Related Documents - forms and procedures</b>	Depreciation of Non-Current Assets Policy (DM: 5969257) Community Services Obligations Policy (DM: 5985665) Remissions to Sporting, Recreational and Community Organisations Policy (DM: 8474200)

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### 1. Policy Purpose

The purpose of this policy is to formally apply the accounting principles implicit in the National Competition Policy (NCP) to the operational implementation of the Council's budget documents in accordance with section 34 of the Local Government Regulation 2012.

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### 2. Scope

This policy applies to all councillors, employees and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this policy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.

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### 3. Policy Statement

The Council has adopted the following policies to validate the calculations made in accordance with the accounting principles, upon which the provisions in the Budget and Financial Statements are based.

(a) Tax Equivalents Policy

The Council resolves that in the 2022/23 financial year, the Council will calculate and require payment of actual tax equivalents from the Commercialised Business Units in accordance with the Tax Equivalent regime as it applies to local government.

(b) Depreciation Policy

The Council resolves that in the 2022/23 financial year, the Council will provide for depreciation in accordance with the Council's policy 'Depreciation of Non-Current Assets'.

(c) Internal Services (Full Cost) Pricing Policy

The Council resolves that in the 2022/23 financial year, the Council will apply full cost pricing for the Commercialised Business Units, in accordance with the Local Government Regulation 2012.

(d) Community Service Obligations

The Council resolves that in the 2022/23 financial year, the Council will deliver community service obligations in accordance with the Council's policies 'Community Service Obligations' and 'Remissions to Sporting, Recreational and Community Organisations'.

(e) Code of Competitive Conduct

- (i) The Council resolves that in the 2022/23 financial year, the Council will apply the National Competition Policy to the significant business activities in the following table and as such they will not be subject to the Code of Competitive Conduct.

Business Activity	Level of Reform Applied
Water Services	Commercialisation
Waste Services	Commercialisation

- (ii) The Council resolves that in the 2022/23 financial year, the Code of Competitive Conduct will not be applied to any business activities because their purpose includes increasing community access to services and social benefits and not merely trading to make a profit. Council also believes that applying the Code would result in unnecessary administration costs.

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## 4. Definitions

Not applicable.

Document Control

<b>File:</b>	498508-1	<b>Document Id:</b>	14762334
<b>Amendment History</b>			
<b>Version Number</b>	<b>Description of Change</b>	<b>Author / Branch</b>	<b>Date</b>
1.0	Original version	Finance	21 June 2021

# Revenue Policy 2022/23

## Policy Details

<b>Directorate:</b>	Organisational Services
<b>Branch:</b>	Finance
<b>Responsible Manager:</b>	Finance Manager
<b>Date adopted:</b>	20/06/2022 (minute number TBD)
<b>Date for review:</b>	This policy will be reviewed annually and amended as and when required, to meet the prevailing circumstances of the Council at that time.
<b>Legislative basis:</b>	Local Government Act 2009 Local Government Regulation 2012 South-East Queensland Water (Distribution and Retail Restructuring) and Other Legislation Amendment Act 2012
<b>Related Documents - forms and procedures</b>	Community Service Obligations Policy (DM: 5985665) Environmental Conservation Partnerships Policy (DM: 14152934) Environmental Levy Policy (DM: 6057976) Exemptions from Waste Collection Disposal Charges Policy (DM: 6057058) General Rate and Waste Charge/s Concessions to Pensioners Policy (DM: 5972940) General Rates and Separate Charges Concessions Policy (DM: 13793679) General Rates and Separate Charges Exemptions Policy (DM: 12394066) Investment Policy (DM: 14440325) Management of Outstanding Rates, Water, Wastewater, Other Charges and Sundry Debt Accounts Policy (DM: 7532686) Recovery of Rates and Other Rates Related charges from Small Customers Experiencing Financial Hardship (DM: 11761533) Remissions to Sporting, Recreational and Community Organisations (DM: 8474200) Revenue Statement 2022/23 (DM: 14542483) Use of Reduction of Hire Fees Funding Policy (DM: 6063348) Waiver of Reductions of Infrastructure Charges for Community or Sporting Uses on Council Owned or Controlled Land Policy (DM: 8146099) Waste Collection Services Policy (DM: 14661112) Waiver or Concession of Hire or Rental Fees for Use of the Council's Major and Community Venues Delegation (DM: 8427879)

### 1. Policy Purpose

The purpose of this policy is to provide a framework by which the Council may structure a portfolio of income generating strategies.



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## 2. Scope

This policy applies to all councillors, employees and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this policy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.

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## 3. Policy Statement

This policy seeks to provide a framework by which the Council may structure a portfolio of income generating strategies to meet the financial requirements of its functional programs in accordance with the Council's overall corporate objectives, the Local Government Act 2009 and Local Government Regulation 2012.

This policy complies with section 193 (Revenue policy) of the Local Government Regulation 2012 and will apply where the Council is making and levying rates, fees and charges.

### Revenue Policy Procedure

All decisions and/or actions made under this policy must be made in accordance with the Revenue Policy Procedure (DM: 14771536).

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## 4. Definitions

Not applicable.

### Document Control

<b>File:</b>	414813-1	<b>Document Id:</b>	14770670
<b>Amendment History</b>			
<b>Version Number</b>	<b>Description of Change</b>	<b>Author / Branch</b>	<b>Date</b>
1.0	Original version	Finance	20 June 2022



# Logan City Council

## Revenue Policy Procedure

Logan City Council

### Document Control

File No:	414813-1	Document Id:	14771536
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### Amendment History

Version Number	Description of Change	Author/Branch	Date
1	Original version	Finance	21 June 2021

## 1. Procedure Objective

The Revenue Policy 2022/23 provides a framework by which the Council may structure a portfolio of income generating strategies to meet the financial requirements of its functional programs in accordance with the Council's overall corporate objectives, the *Local Government Act 2009* and Local Government Regulation 2012.

This procedure applies to the investment of all surplus funds held by Council and to investments in the equity shares of and loans to third party entities.

The purpose of this procedure is to provide a framework by which the Council may structure a portfolio of income generating strategies to meet the financial requirements of its functional programs in accordance with the Council's overall corporate objectives, the *Local Government Act 2009* and Local Government Regulation 2012.

## 2. Principles applied in making and levying rates and charges

The Council makes and levies rates, fees, and charges on the basis that:

- (a) the rates, fees and charges are made at the levels necessary to fund the operations of the Council; and
- (b) the Council will try to achieve equitable outcomes between different groups of ratepayers; and
- (c) the funding of general services will be balanced between funding based on:
  - (i) a valuation-based rating regime;
  - (ii) each user generally meeting some or all of the costs of utility services provided for that user, where appropriate; and
  - (iii) all users making a reasonable minimum contribution to the costs of general services through the mechanism of a minimum general rate; and
- (d) the impact of substantial fluctuations in the rates charged for a particular property arising from changed valuations from year to year, will be minimised through the averaging of valuations as detailed in the subsection titled "averaging of values"; and
- (e) where services are provided specifically for an identifiable group of ratepayers and do not have a general community benefit, some or all of the costs of providing those services will be met by that group.

## 3. Application of the principles to specific revenue measures

### 3.1 General rates

It is the Council's rating policy that revenue derived from rates levied on the rateable value of land shall be sufficient to meet the net outlays incurred in respect of the functional programs conducted by the Council. The amount will be net of any ordinary business or trading income, any grants, subsidies or contributions received in respect of those functional programs, any loan borrowings, and any internal financial accommodation arranged within the Council's own financial entities.

### 3.2 Differential rating

The Council considers the application of a single uniform rate in the dollar would, through the effects of the extremes of the valuation spectrum, have a distorting effect upon different sections of the local government area. To make the imposition of a rate across sectors more equitable, the Council will apply differential rating in accordance with section 81 (Categorisation of land for differential general rates) of the Local Government Regulation 2012. Differential rating amounts are specified in Council's Revenue Statement.

### 3.3 Minimum general rates

In order to ensure that each ratepayer makes a reasonable level of contribution to the general services provided, even in the case of land with a very low unimproved value, the Council will charge a minimum general rate in respect of each category of differential rate in accordance with Chapter 4, Part 4 (Minimum general rates) of the Local Government Regulation 2012.

### 3.4 Averaging of values

Consistent with the Council's decision to mitigate the impact of substantial fluctuations in the rates charged for a particular parcel of rateable land arising from changed valuations from year to year, the rateable value of land shall be the average of the valuations of that rateable land over the past three years, as calculated in accordance with section 76 (Working out the 3-year averaged value) of the Local Government Regulation 2012.

### 3.5 Special rates and charges

A special rate is a rate, additional to the general rate, based on the rateable value of the land for a particular group of ratepayers rather than all ratepayers. A special charge is an amount, additional to the general rate, which may be fixed or varied, and is levied on a particular group of ratepayers, rather than all ratepayers. A special rate or charge is for a particular service, facility or activity which mainly or solely relates to the group of ratepayers levied.

In accordance with the user pays principle, the Council will identify those services, facilities or activities which are provided for a particular group of ratepayers and which the Council considers it would be inequitable to impose the cost of those services on the general body of ratepayers. A special rate or special charge will be used to raise the funds for those matters in accordance with section 94 (Levying special rates or charges) of the Local Government Regulation 2012.

### 3.6 Separate charges

A separate charge is a fixed amount levied on all ratepayers. A separate charge is for a particular service, facility or activity, which relates to all ratepayers.

The Council levies a separate charge where it considers there is a benefit in identifying to each ratepayer, the charge for a particular service, facility or activity. Levying a separate charge ensures all ratepayers contribute equally regardless of their land valuation.

A separate charge will be raised for environmental services, facilities and activities as detailed in Logan City Council's 'Environmental Levy' policy. A separate charge will also be raised for community infrastructure works whose benefit is considered to be spread across the local government area. These separate charges will be levied in accordance with section 103 (Levying separate rates or charges) of the Local Government Regulation 2012.

### 3.7 Utility charges

A utility charge is raised for water supply, sewerage, trade waste and waste management.

The user pays principle is applied to utility charges which will be levied in accordance with section 99 (Utility charges) of the Local Government Regulation 2012. The *South-East Queensland Water (Distribution and Retail Restructuring) Act and Other Legislation Amendment Act 2012* also applies to water supply, sewerage and trade waste utility charges.

A utility charge will be sufficient to meet the cost of the service provided. This cost includes contributions towards operating costs including administrative costs and overheads financed initially from general revenue, return on capital, depreciation, tax equivalents, payments for advantages of public sector ownership and providing for appropriations to relevant reserves less any ordinary or

trading income, grants, subsidies or contributions received in respect of the service programs and any internal financial accommodation arranged within the Council's own financial entities.

### **3.8 Precepts and government levies**

The Council will comply with legislation relating to the levy, collection and remittance of precepts and charges payable to the State Government.

### **3.9 Cost-recovery fees**

The Council fixes cost-recovery fees for:

- (i) an application for the issue or renewal of a licence, permit, registration or other approval under a Local Government Act (an application fee);
- (ii) giving information kept under a Local Government Act;
- (iii) seizing property or animals under a Local Government Act;
- (iv) the performance of another responsibility imposed on the local government under the Building Act or the Plumbing and Drainage Act.

Cost-Recovery fees are fixed to cover the costs, including allocated administrative costs of each cost-recovery regime. A cost-recovery fee is not more than the cost to the Council in providing the service or taking the action for which the fee is charged. So far as is practicable, the user-pays principle is applied in setting cost-recovery fees.

Cost-Recovery fees are listed in the Register of Cost-Recovery Fees, which is open to inspection at the Council's City Administration Centre or on Council's website.

### **3.10 Other charges (commercial and other charges)**

The Council makes charges for services and facilities it supplies on a commercial basis. These charges are fixed at rates set by resolution of the Council or by local law.

In calculating the rate at which the Council will charge for the services and facilities it supplies, the Council expects that the consumer of the service or facility will be required to meet all, or the greater proportion where appropriate, of the total cost of providing the specific service or facility. In such cases, the cost of providing the specific service or facility will include the cost of acquiring the particular service or facility, the cost of providing infrastructure or organisation to process and/or deliver the service or facility, any overheads associated with these cost components and, where appropriate, a commercially based rate of return.

Commercial and other charges are listed in the Schedule of Commercial and Other Charges, which is open to inspection at the Council's City Administration Centre or on Council's website.

### **3.11 Infrastructure charges**

The Council will levy infrastructure charges for development infrastructure with development approvals for new development. The amounts of those infrastructure charges are determined by a Council resolution made under the *Sustainable Planning Act 2009*.

Calculation of these charges will be in accordance with the Logan Infrastructure Charges Resolution, and as required under any infrastructure agreement entered into by the Council with a person.

### **3.12 Contributions, grants and subsidies**

Council receives different types of contributions from external parties including infrastructure contributions from developers and grants and subsidies from State and Federal Government.

Contributions are measured at fair value and, unless there is an agreement between the Council and the contributor that meets the requirements of a contract and contains specific measurable



performance obligations, are recognised as revenue when Council obtains control over the contribution or the right to receive the contribution.

Where there is a contract including specific measurable performance obligations, contributions are recognised as revenue progressively as the Council completes those performance obligations or as a liability if the performance obligations are not yet performed. An expense and liability are also recognised if and when Council fails to meet specific conditions attaching to the contribution and part or all of the contribution is required to be repaid.

### **3.13 Fines and penalties**

It is the Council's policy to comply with statutory requirements and guidelines for the imposition of fines and penalties associated with breaches of regulatory provisions. The fine imposed will be the maximum amount permitted under the relevant legislation.

### **3.14 Discount**

It is the Council's policy to encourage the prompt payment of rates and charges raised via issuance of a rate notice by offering a discount for payment by a designated date. The amount of the discount is specified in Council's Revenue Statement.

### **3.15 Interest on rates and charges**

It is the Council's policy to ensure that the interests of all ratepayers are protected by discouraging the avoidance of responsibilities for the payment of rates and charges debts which have been raised or transferred onto a rates notice. To this end, the Council will impose the maximum rate of interest permissible by legislation on all outstanding rates and charges which have been raised or transferred onto a rates notice. The rate and basis for interest charges are specified in Council's Revenue Statement.

## **4. Principles applied in granting rebates and concessions for rates and charges**

### **4.1 General principles**

Generally ratepayers should pay rates and charges raised via issuance of a rate notice in full within the time allowed. However, the Council recognises that particular sectors of the community may suffer financial hardship in complying with their obligations to pay rates and charges in full and it is appropriate to make concessions in such cases. Rating concessions may also be used to encourage ratepayers to support policy objectives. Where concessions are granted they will be granted on a similar basis to ratepayers in similar circumstances. The amounts and details of concessions are specified in Council's Revenue Statement.

### **4.2 Community organisations**

Community organisations are likely to be run by volunteers and provide services beneficial to the whole community or particular sectors. Their ability to provide these services is constrained by their limited funds. Accordingly, remissions of certain charges are allowed to specified categories of community organisation. Remissions and reductions will be allowed to community organisations in accordance with the following Council policies and delegations of authority. Details are provided in Council's Revenue Statement:

- (i) Policy - 'Remissions to Sporting, Recreational and Community Organisations';
- (ii) Policy - 'Community Service Obligations';
- (iii) Policy - 'Waiver or Reduction of Infrastructure Charges for Community or Sporting Uses on Council Owned or Controlled Land';
- (iv) Policy - 'Exemptions from Waste Collection Disposal Charges';

- (v) Policy - 'Use of Reduction of Hire Fees Funding'; and
- (vi) Delegation of Authority - 'Waiver or Concession of Hire or Rental Fees for Use of the Council's Major and Community Venues'.

#### **4.3 Pensioner concessions**

Pensioners as a group are likely to have limited incomes and payment of the full amount of rates and charges is likely to cause financial hardship. The State Government provides a subsidy to eligible pensioners, however, in addition to this subsidy, Council remissions will be extended to eligible pensioners. Remissions will be allowed to eligible pensioners in accordance with the Council's policy 'General Rate and Waste Charge/s Concessions to Pensioners'.

#### **4.4 General rate concessions and environmental charge remissions for Environmental Land**

The Council has a policy of establishing conservation areas where the carrying out of certain activities is discouraged. To encourage landowners to support these initiatives, a reduction of rates is provided.

- (a) A reduction of rates shall apply to land that was designated Conservation A or Conservation B and included in the Residential Conservation zone under the superseded Logan Planning Scheme 1997. The reduction in rates applies only until such time that there is a change in property ownership or a development application is approved that impacts on the environmental values of the property, whichever occurs first.
- (b) A remission of the Environmental Levy shall apply to land that was previously mapped with Category 1 vegetation management area under the superseded Logan Planning Scheme 2006 and will continue to apply until such time that there is a change in property ownership or a development application is approved that impacts on the environmental values of the property, whichever occurs first.
- (c) A remission of the Environmental Levy shall apply to all properties with a current Voluntary Conservation Agreement or Voluntary Conservation Covenant as defined in Council's policy 'Environmental Conservation Partnerships' (Id: 14152934).

#### **4.5 Subsidies**

Council may from time to time allow and withdraw subsidies on selected trunk infrastructure charges. Where applicable, the current financial year Revenue Statement provides details of the subsidy being offered.

#### **4.6 General concession**

The Council may remit part of a rate where the Council is of the opinion that the payment of the rate would cause the owner of the land undue or unusual financial hardship which is related to an inadvertent increase in the amount of the rate from the previous financial year and which is significant relative to other rates for comparable rateable land.

#### **4.7 Farming concession for multiple lot charges**

Council may grant a Farming Concession under section 120(1)(f) of the Local Government Regulation 2012 to all farming land that meets the Farming Concession Criteria for the encouragement of economic development of all or part of the local government area.

For the purposes of this concession the following definitions apply:

Farming Concession means the reduction of the number of environmental charges and community infrastructure charges provided for in the current Revenue Statement so that it equates to a single charge per rated-together assessment issued for the Farming Land rather than per parcel/lot that constitutes that Farming Land.

SEQ Regional Plan has the meaning given to it in the *Sustainable Planning Act 2009*.

Farming Concession Criteria:

- (a) farming land must be within Logan City Council boundaries; and
- (b) must be within Council's differential general rate category of "Farming"; and
- (c) the farming land is made up of more than one parcel/lot, valued together for rating purposes by the Department of Resources; and
- (d) each parcel of the Farming Land is owned by the same owner/s; and
- (e) the farming land is both:
  - (i) completely outside of the SEQ Regional Plan urban footprint; and
  - (ii) at least part of the farming land is within a flood management area.

## **5. Principles applied by the Council in the recovery of unpaid rates and charges**

The collection of outstanding rates and other charges is pursued diligently, but with due concern for the financial circumstances faced by sections of the local community and ratepayers. To this end, administrative procedures have been established to allow for the recovery and repayment of rates and other charges in accordance with Council's policy for the 'Management of Outstanding Rates, Water, Wastewater, Other Charges and Sundry Debt Accounts'.

## **6. Definitions**

Not applicable.

# Statement of Income and Expenditure 2022/23

	COUNCIL \$'000	General \$'000	Waste Services \$'000	Water Services \$'000
<b><u>INCOME</u></b>				
<b><u>Operating Income</u></b>				
Gross rates, levies and charges	551,066	275,500	40,494	235,072
Discounts and pensioner remissions	(21,843)	(19,798)	(2,045)	-
Fees and charges	41,932	33,400	5,846	2,686
Interest received	5,919	5,374	-	545
Operational grants and subsidies	14,574	14,574	-	-
Operational contributions and donations	1,750	494	-	1,257
Other income	34,682	12,282	9,399	13,000
<b>Total Operating Income</b>	<b>628,080</b>	<b>321,826</b>	<b>53,694</b>	<b>252,560</b>
<b><u>Capital Income</u></b>				
Capital grants and subsidies	33,656	31,733	-	1,923
Contributions from Developers - Cash	94,288	43,340	7,466	43,482
Contributions from Developers - Assets	123,949	79,713	12,288	31,949
Gain on sale of non-current assets	415	415	-	-
<b>Total Capital Income</b>	<b>252,308</b>	<b>155,201</b>	<b>19,754</b>	<b>77,354</b>
<b>TOTAL INCOME</b>	<b>880,389</b>	<b>477,027</b>	<b>73,448</b>	<b>329,914</b>
<b><u>EXPENSES</u></b>				
<b><u>Operating Expenses</u></b>				
Employee costs	192,134	157,156	6,530	28,448
Materials and services	289,418	139,599	31,560	118,259
Finance costs	10,409	(1,212)	77	11,544
Depreciation and amortisation	128,628	90,775	1,604	36,249
Other expenses	3,839	3,811	-	28
Competitive Neutrality Adjustments	-	(26,180)	5,700	20,479
<b>Total Operating Expenses</b>	<b>624,427</b>	<b>363,950</b>	<b>45,471</b>	<b>215,007</b>
<b><u>Capital Expenses</u></b>				
Revaluation Decrement	50,000	-	-	50,000
Asset write-offs	15,268	12,000	-	3,268
<b>Total Capital Expenses</b>	<b>65,268</b>	<b>12,000</b>	<b>-</b>	<b>53,268</b>
<b>TOTAL EXPENSES</b>	<b>689,695</b>	<b>375,950</b>	<b>45,471</b>	<b>268,274</b>
<b>Net Result</b>	<b>190,694</b>	<b>101,077</b>	<b>27,978</b>	<b>61,640</b>

**Note:** The total value of the change, expressed as a percentage, in the rates and utility charges levied for 2022/23 (as adopted on 20 June 2022) compared with the rates and utility charges levied in 2021/22 (as adopted on 21 June 2021) is 5.57% excluding discounts and remissions.

This increase in projected total revenue from rates and utility charges includes revenue to be received from all ratepayers in Logan eg, residential, commercial, and industrial property owners. The projected revenue figures also include anticipated growth in the number of properties in the City.



# Statement of Income and Expenditure 2023/24

	COUNCIL \$'000	General \$'000	Waste Services \$'000	Water Services \$'000
<b><u>INCOME</u></b>				
<b><u>Operating Income</u></b>				
Gross rates, levies and charges	579,229	293,306	43,564	242,360
Discounts and pensioner remissions	(22,987)	(20,831)	(2,155)	-
Fees and charges	43,267	34,313	6,135	2,819
Interest received	6,575	6,002	-	573
Operational grants and subsidies	14,138	14,138	-	-
Operational contributions and donations	1,764	507	-	1,257
Other income	34,439	12,616	8,472	13,352
<b>Total Operating Income</b>	<b>656,426</b>	<b>340,051</b>	<b>56,015</b>	<b>260,360</b>
<b><u>Capital Income</u></b>				
Capital grants and subsidies	13,745	10,570	3,175	-
Contributions from Developers - Cash	106,373	59,082	2,637	44,654
Contributions from Developers - Assets	121,948	89,200	-	32,748
Gain on sale of non-current assets	372	372	-	-
<b>Total Capital Income</b>	<b>242,438</b>	<b>159,224</b>	<b>5,812</b>	<b>77,402</b>
<b>TOTAL INCOME</b>	<b>898,864</b>	<b>499,275</b>	<b>61,827</b>	<b>337,762</b>
<b><u>EXPENSES</u></b>				
<b><u>Operating Expenses</u></b>				
Employee costs	203,523	167,798	6,517	29,208
Materials and services	296,700	144,079	32,179	120,442
Finance costs	11,890	(1,054)	75	12,869
Depreciation and amortisation	138,485	97,451	2,652	38,382
Other expenses	3,871	3,840	6	26
Competitive Neutrality Adjustments	-	(14,695)	5,938	8,758
<b>Total Operating Expenses</b>	<b>654,469</b>	<b>397,419</b>	<b>47,366</b>	<b>209,685</b>
<b><u>Capital Expenses</u></b>				
Revaluation Decrement	92,597	-	-	92,597
Asset write-offs	15,407	12,058	-	3,349
<b>Total Capital Expenses</b>	<b>108,004</b>	<b>12,058</b>	<b>-</b>	<b>95,946</b>
<b>TOTAL EXPENSES</b>	<b>762,473</b>	<b>409,476</b>	<b>47,366</b>	<b>305,631</b>
<b>Net Result</b>	<b>136,390</b>	<b>89,799</b>	<b>14,461</b>	<b>32,131</b>

# Statement of Income and Expenditure 2024/25

	TOTAL \$'000	General \$'000	Waste Services \$'000	Water Services \$'000
<b><u>INCOME</u></b>				
<b><u>Operating Income</u></b>				
Gross rates, levies and charges	609,163	312,302	46,884	249,977
Discounts and pensioner remissions	(24,246)	(21,966)	(2,280)	-
Fees and charges	45,422	36,022	6,440	2,959
Interest received	6,015	5,413	-	602
Operational grants and subsidies	14,162	14,162	-	-
Operational contributions and donations	1,776	520	-	1,257
Other income	36,676	12,836	8,686	15,155
<b>Total Operating Income</b>	<b>688,968</b>	<b>359,288</b>	<b>59,731</b>	<b>269,949</b>
<b><u>Capital Income</u></b>				
Capital grants and subsidies	2,480	2,480	-	-
Contributions from Developers - Cash	110,258	62,945	-	47,313
Contributions from Developers - Assets	122,968	89,401	-	33,566
Gain on sale of non-current assets	372	372	-	-
<b>Total Capital Income</b>	<b>236,078</b>	<b>155,198</b>	<b>-</b>	<b>80,880</b>
<b>TOTAL INCOME</b>	<b>925,046</b>	<b>514,486</b>	<b>59,731</b>	<b>350,829</b>
<b><u>EXPENSES</u></b>				
<b><u>Operating Expenses</u></b>				
Employee costs	213,121	176,259	6,870	29,992
Materials and services	291,678	132,111	35,966	123,601
Finance costs	14,682	583	75	14,024
Depreciation and amortisation	148,425	104,492	2,943	40,991
Other expenses	4,502	4,469	6	26
Competitive Neutrality Adjustments	-	(31,551)	5,762	25,789
<b>Total Operating Expenses</b>	<b>672,408</b>	<b>386,363</b>	<b>51,622</b>	<b>234,422</b>
<b><u>Capital Expenses</u></b>				
Revaluation Decrement	38,255	-	-	38,255
Asset write-offs	15,491	12,058	-	3,433
<b>Total Capital Expenses</b>	<b>53,746</b>	<b>12,058</b>	<b>-</b>	<b>41,688</b>
<b>TOTAL EXPENSES</b>	<b>726,154</b>	<b>398,421</b>	<b>51,622</b>	<b>276,110</b>
<b>Net Result</b>	<b>198,892</b>	<b>116,065</b>	<b>8,108</b>	<b>74,719</b>

## Long-Term Financial Forecast

Council has developed a long-term financial forecast in accordance with section 169 (Preparation and content of budget) of the *Local Government Regulation 2012* that aligns with Council's key reporting documents - the corporate plan, operational plan and long-term asset management plan.

In developing this financial plan consideration has been given to meeting the financial sustainability parameters identified by the Department of State Development, Infrastructure, Local Government and Planning.

The forecast recognises the anticipated growth that will occur in Logan City and the need to maintain service levels and existing capital infrastructure over this period.

In formulating the long-term financial forecast, Council has applied the principles of equity, effectiveness, simplicity, affordability and sustainability in determining rates and charges over the ten year period.

# Long-Term Statement of Comprehensive Income

	Proposed Year 1 2022/23 \$'000	Estimate Year 2 2023/24 \$'000	Estimate Year 3 2024/25 \$'000	Estimate Year 4 2025/26 \$'000
<b>INCOME</b>				
<b>Revenue</b>				
<b>Operating revenue</b>				
Net rates, levies and charges	529,223	556,243	584,917	613,702
Fees and charges	41,932	43,267	45,422	47,679
Interest received	5,919	6,575	6,015	5,073
Other income	34,682	34,439	36,676	37,215
Grants, subsidies, contributions and donations	16,325	15,902	15,938	16,305
<b>Total operating revenue</b>	<b>628,080</b>	<b>656,426</b>	<b>688,968</b>	<b>719,974</b>
<b>Capital revenue</b>				
Grants, subsidies, contributions and donations	251,893	242,066	235,706	224,371
<b>Total revenue</b>	<b>879,974</b>	<b>898,491</b>	<b>924,674</b>	<b>944,345</b>
<b>Capital income</b>				
Total capital income	415	372	372	372
<b>Total income</b>	<b>880,389</b>	<b>898,864</b>	<b>925,046</b>	<b>944,717</b>
<b>EXPENSES</b>				
<b>Operating expenses</b>				
Employee benefits	192,134	203,523	213,121	222,351
Materials and services	289,418	296,700	291,678	296,464
Finance costs	10,409	11,890	14,682	16,544
Depreciation and amortisation	128,628	138,485	148,425	157,362
Other expenses	3,839	3,871	4,502	4,828
<b>Total operating expenses</b>	<b>624,427</b>	<b>654,469</b>	<b>672,408</b>	<b>697,548</b>
<b>Capital expenses</b>				
Total capital expenses	65,268	108,004	53,746	50,660
<b>Total expenses</b>	<b>689,695</b>	<b>762,473</b>	<b>726,154</b>	<b>748,208</b>
<b>Net result</b>	<b>190,694</b>	<b>136,390</b>	<b>198,892</b>	<b>196,509</b>

Estimate Year 5 2026/27 \$'000	Estimate Year 6 2027/28 \$'000	Estimate Year 7 2028/29 \$'000	Estimate Year 8 2029/30 \$'000	Estimate Year 9 2030/31 \$'000	Estimate Year 10 2031/32 \$'000
647,193	681,951	719,017	756,001	794,741	835,282
50,292	53,003	55,775	58,642	61,638	64,788
5,001	5,433	4,926	5,586	6,010	6,471
38,232	39,227	40,248	41,295	42,428	43,470
16,681	17,067	17,462	17,867	18,282	18,708
<b>757,400</b>	<b>796,681</b>	<b>837,428</b>	<b>879,391</b>	<b>923,099</b>	<b>968,719</b>
245,987	252,250	255,494	258,429	259,203	287,552
<b>1,003,386</b>	<b>1,048,931</b>	<b>1,092,922</b>	<b>1,137,821</b>	<b>1,182,302</b>	<b>1,256,271</b>
372	372	372	372	372	372
<b>1,003,759</b>	<b>1,049,303</b>	<b>1,093,294</b>	<b>1,138,193</b>	<b>1,182,674</b>	<b>1,256,643</b>
232,901	243,920	255,374	267,282	279,662	292,534
313,175	329,304	342,862	361,627	378,617	395,883
19,426	21,549	22,483	22,120	21,168	18,020
165,703	174,174	183,563	191,994	197,259	204,101
4,930	4,498	4,480	4,465	4,577	4,692
<b>736,135</b>	<b>773,445</b>	<b>808,762</b>	<b>847,487</b>	<b>881,283</b>	<b>915,230</b>
117,312	59,301	38,867	18,178	18,664	266,262
<b>853,447</b>	<b>832,747</b>	<b>847,630</b>	<b>865,665</b>	<b>899,947</b>	<b>1,181,492</b>
<b>150,311</b>	<b>216,557</b>	<b>245,664</b>	<b>272,528</b>	<b>282,726</b>	<b>75,151</b>

# Long-Term Statement of Financial Position

	Proposed Year 1 2022/23 \$'000	Estimate Year 2 2023/24 \$'000	Estimate Year 3 2024/25 \$'000	Estimate Year 4 2025/26 \$'000
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	341,384	272,993	253,876	276,007
Trade and other receivables	51,137	53,266	56,133	58,759
Inventories	1,586	1,608	1,631	1,655
Other current assets	9,466	9,656	9,850	10,048
<b>Total current assets</b>	<b>403,571</b>	<b>337,524</b>	<b>321,491</b>	<b>346,469</b>
<b>Non-current assets</b>				
Trade and other receivables	7,879	7,879	7,879	7,879
Investments	33,356	33,356	33,356	33,356
Property, plant and equipment	6,383,143	6,756,477	7,126,700	7,492,103
Right of use assets	25,171	23,334	21,498	19,661
Other non-current assets	11,816	12,480	13,255	14,056
<b>Total non-current assets</b>	<b>6,461,365</b>	<b>6,833,525</b>	<b>7,202,687</b>	<b>7,567,055</b>
<b>Total Assets</b>	<b>6,864,937</b>	<b>7,171,049</b>	<b>7,524,178</b>	<b>7,913,524</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Trade and other payables	59,740	62,263	63,820	65,911
Borrowings	26,073	28,678	32,631	37,713
Provisions	28,600	31,460	34,605	38,066
Other current liabilities	9,952	9,952	9,952	9,952
<b>Total current liabilities</b>	<b>124,365</b>	<b>132,352</b>	<b>141,009</b>	<b>151,642</b>
<b>Non-current liabilities</b>				
Borrowings	342,623	418,307	465,549	536,676
Provisions	12,912	13,691	14,537	15,457
<b>Total Non-current liabilities</b>	<b>355,535</b>	<b>431,997</b>	<b>480,086</b>	<b>552,133</b>
<b>Total Liabilities</b>	<b>479,901</b>	<b>564,350</b>	<b>621,095</b>	<b>703,776</b>
<b>Net community assets</b>	<b>6,385,036</b>	<b>6,606,699</b>	<b>6,903,083</b>	<b>7,209,749</b>
<b>COMMUNITY EQUITY</b>				
Asset revaluation surplus	2,573,926	2,659,199	2,756,691	2,866,847
Retained surplus	3,811,110	3,947,500	4,146,392	4,342,901
<b>Total community equity</b>	<b>6,385,036</b>	<b>6,606,699</b>	<b>6,903,083</b>	<b>7,209,749</b>



Estimate Year 5 2026/27 \$'000	Estimate Year 6 2027/28 \$'000	Estimate Year 7 2028/29 \$'000	Estimate Year 8 2029/30 \$'000	Estimate Year 9 2030/31 \$'000	Estimate Year 10 2031/32 \$'000
238,115	253,896	253,712	262,429	206,075	220,222
61,841	65,826	69,900	71,820	75,377	78,873
1,680	1,705	1,731	1,758	1,785	1,814
10,250	10,456	10,666	10,880	11,099	11,322
<b>311,885</b>	<b>331,883</b>	<b>336,009</b>	<b>346,887</b>	<b>294,337</b>	<b>312,231</b>
7,879	6,909	5,434	5,434	5,434	5,434
33,356	33,356	33,356	33,356	33,356	33,356
7,864,141	8,239,473	8,626,658	9,026,458	9,433,652	9,813,204
17,825	15,988	14,152	12,315	10,479	8,642
14,826	15,461	15,950	16,281	16,445	16,574
<b>7,938,027</b>	<b>8,311,188</b>	<b>8,695,549</b>	<b>9,093,844</b>	<b>9,499,366</b>	<b>9,877,210</b>
<b>8,249,913</b>	<b>8,643,071</b>	<b>9,031,559</b>	<b>9,440,731</b>	<b>9,793,703</b>	<b>10,189,442</b>
69,207	72,293	75,671	79,355	82,983	86,477
42,407	47,214	38,712	39,096	37,653	35,859
41,873	46,060	50,666	55,732	61,306	67,436
9,952	9,952	9,952	9,952	9,952	9,952
<b>163,439</b>	<b>175,519</b>	<b>175,001</b>	<b>184,136</b>	<b>191,894</b>	<b>199,726</b>
586,804	613,798	606,107	568,530	451,486	569,971
16,459	17,551	18,741	20,040	21,458	23,008
<b>603,263</b>	<b>631,349</b>	<b>624,848</b>	<b>588,569</b>	<b>472,944</b>	<b>592,978</b>
<b>766,702</b>	<b>806,868</b>	<b>799,849</b>	<b>772,705</b>	<b>664,838</b>	<b>792,704</b>
<b>7,483,211</b>	<b>7,836,203</b>	<b>8,231,709</b>	<b>8,668,026</b>	<b>9,128,865</b>	<b>9,396,738</b>
2,989,998	3,126,434	3,276,276	3,440,065	3,618,178	3,810,900
4,493,212	4,709,769	4,955,433	5,227,961	5,510,687	5,585,838
<b>7,483,211</b>	<b>7,836,203</b>	<b>8,231,709</b>	<b>8,668,026</b>	<b>9,128,865</b>	<b>9,396,738</b>

## Long-Term Statement of Cash Flows

	Proposed Year 1 2022/23 \$'000	Estimate Year 2 2023/24 \$'000	Estimate Year 3 2024/25 \$'000	Estimate Year 4 2025/26 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers	605,543	631,749	664,123	695,967
Payments to suppliers and employees	(478,485)	(497,099)	(502,916)	(516,333)
Interest received	5,919	6,575	6,015	5,073
Non-capital grants and contributions	16,344	15,940	15,931	16,275
Borrowing costs	(11,209)	(12,692)	(15,485)	(17,347)
Other cash flows from operating activities	(208)	(213)	(217)	(222)
<b>Net cash inflow from operating activities</b>	<b>137,903</b>	<b>144,260</b>	<b>167,451</b>	<b>183,412</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Payments for property, plant and equipment	(378,175)	(410,135)	(349,390)	(356,739)
Payments for intangible assets	(1,115)	(1,293)	(1,483)	(1,626)
Net movement in loans and advances	-	-	-	-
Proceeds from sale of property, plant & equipment	415	372	372	372
Grants, subsidies, contributions and donations	127,944	120,118	112,738	120,502
Other cash flows from investing activities	-	-	-	-
<b>Net cash inflow from investing activities</b>	<b>(250,931)</b>	<b>(290,938)</b>	<b>(237,763)</b>	<b>(237,491)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>				
Proceeds from borrowings	68,651	104,389	79,955	108,922
Repayment of borrowings	(22,357)	(24,849)	(27,416)	(31,276)
Repayments made on finance leases	(1,214)	(1,253)	(1,342)	(1,436)
<b>Net cash inflow from financing activities</b>	<b>45,080</b>	<b>78,288</b>	<b>51,196</b>	<b>76,209</b>
<b>TOTAL CASH FLOWS</b>				
<b>Net increase in cash and cash equivalent held</b>	<b>(67,948)</b>	<b>(68,391)</b>	<b>(19,117)</b>	<b>22,130</b>
Opening cash and cash equivalents	409,331	341,384	272,993	253,876
<b>Closing cash and cash equivalents</b>	<b>341,384</b>	<b>272,993</b>	<b>253,876</b>	<b>276,007</b>

Estimate Year 5 2026/27 \$'000	Estimate Year 6 2027/28 \$'000	Estimate Year 7 2028/29 \$'000	Estimate Year 8 2029/30 \$'000	Estimate Year 9 2030/31 \$'000	Estimate Year 10 2031/32 \$'000
732,631 (542,063) 5,001 16,650 (20,230) (227)	771,157 (568,515) 5,433 17,039 (22,354) (231)	811,469 (592,698) 4,926 17,426 (23,288) (236)	852,536 (622,478) 5,586 17,834 (22,925) (241)	895,241 (651,389) 6,010 18,248 (21,974) (246)	940,031 (681,084) 6,471 18,677 (18,826) (251)
<b>191,763</b>	<b>202,528</b>	<b>217,599</b>	<b>230,312</b>	<b>245,890</b>	<b>265,017</b>
(424,230) (1,741) - 372 141,121 -	(363,507) (1,775) - 372 146,363 -	(349,680) (1,811) 970 372 148,559 -	(334,853) (1,847) 1,475 372 150,451 -	(332,400) (1,884) - 372 150,155 -	(543,419) (1,922) - 372 177,408 -
<b>(284,478)</b>	<b>(218,548)</b>	<b>(201,590)</b>	<b>(184,402)</b>	<b>(183,757)</b>	<b>(367,561)</b>
92,623 (36,266) (1,534)	77,801 (44,364) (1,637)	58,121 (72,570) (1,744)	58,873 (94,212) (1,855)	33,722 (150,237) (1,972)	154,447 (35,663) (2,093)
<b>54,822</b>	<b>31,801</b>	<b>(16,193)</b>	<b>(37,194)</b>	<b>(118,486)</b>	<b>116,691</b>
<b>(37,892)</b>	<b>15,781</b>	<b>(184)</b>	<b>8,717</b>	<b>(56,354)</b>	<b>14,148</b>
276,007	238,115	253,896	253,712	262,429	206,075
<b>238,115</b>	<b>253,896</b>	<b>253,712</b>	<b>262,429</b>	<b>206,075</b>	<b>220,222</b>

## Long-Term Statement of Changes in Equity

	Proposed Year 1 2022/23 \$'000	Estimate Year 2 2023/24 \$'000	Estimate Year 3 2024/25 \$'000	Estimate Year 4 2025/26 \$'000
<b>Asset revaluation surplus</b>				
Opening balance	2,499,386	2,573,926	2,659,199	2,756,691
Net result	-	-	-	-
Increase in asset revaluation surplus	74,540	85,273	97,492	110,156
<b>Closing balance</b>	<b>2,573,926</b>	<b>2,659,199</b>	<b>2,756,691</b>	<b>2,866,847</b>
<b>Retained surplus</b>				
Opening balance	3,620,416	3,811,110	3,947,500	4,146,392
Net result	190,694	136,390	198,892	196,509
<b>Closing balance</b>	<b>3,811,110</b>	<b>3,947,500</b>	<b>4,146,392</b>	<b>4,342,901</b>
<b>Total</b>				
Opening balance	6,119,802	6,385,036	6,606,699	6,903,083
Net result	190,694	136,390	198,892	196,509
Increase in asset revaluation surplus	74,540	85,273	97,492	110,156
<b>Closing balance</b>	<b>6,385,036</b>	<b>6,606,699</b>	<b>6,903,083</b>	<b>7,209,749</b>

Estimate Year 5 2026/27 \$'000	Estimate Year 6 2027/28 \$'000	Estimate Year 7 2028/29 \$'000	Estimate Year 8 2029/30 \$'000	Estimate Year 9 2030/31 \$'000	Estimate Year 10 2031/32 \$'000
2,866,847	2,989,998	3,126,434	3,276,276	3,440,065	3,618,178
-	-	-	-	-	-
123,151	136,436	149,842	163,789	178,113	192,722
<b>2,989,998</b>	<b>3,126,434</b>	<b>3,276,276</b>	<b>3,440,065</b>	<b>3,618,178</b>	<b>3,810,900</b>
4,342,901	4,493,212	4,709,769	4,955,433	5,227,961	5,510,687
150,311	216,557	245,664	272,528	282,726	75,151
<b>4,493,212</b>	<b>4,709,769</b>	<b>4,955,433</b>	<b>5,227,961</b>	<b>5,510,687</b>	<b>5,585,838</b>
7,209,749	7,483,211	7,836,203	8,231,709	8,668,026	9,128,865
150,311	216,557	245,664	272,528	282,726	75,151
123,151	136,436	149,842	163,789	178,113	192,722
<b>7,483,211</b>	<b>7,836,203</b>	<b>8,231,709</b>	<b>8,668,026</b>	<b>9,128,865</b>	<b>9,396,738</b>

## Measures of Financial Sustainability

The following ratios are designed to provide an indication of Council's performance against key financial sustainability criteria in accordance with section 169 (5) of the *Local Government Regulation 2012*.

Ratios have been calculated over a ten year period utilising Council's long-term financial forecast.

Commentary is provided on Council's financial ability to meet benchmarks provided by the Department of State Development, Infrastructure, Local Government and Planning.

<div><div><div>Asset Sustainability Ratio %</div><table><thead><tr><th>Year</th><th>Asset Sustainability Ratio %</th><th>Target Lower Limit %</th></tr></thead><tbody><tr><td>2023</td><td>85.0</td><td>90.0</td></tr><tr><td>2024</td><td>68.0</td><td>90.0</td></tr><tr><td>2025</td><td>70.0</td><td>90.0</td></tr><tr><td>2026</td><td>66.0</td><td>90.0</td></tr><tr><td>2027</td><td>64.0</td><td>90.0</td></tr><tr><td>2028</td><td>63.0</td><td>90.0</td></tr><tr><td>2029</td><td>62.0</td><td>90.0</td></tr><tr><td>2030</td><td>57.0</td><td>90.0</td></tr><tr><td>2031</td><td>54.0</td><td>90.0</td></tr><tr><td>2032</td><td>55.0</td><td>90.0</td></tr></tbody></table></div></div>	Year	Asset Sustainability Ratio %	Target Lower Limit %	2023	85.0	90.0	2024	68.0	90.0	2025	70.0	90.0	2026	66.0	90.0	2027	64.0	90.0	2028	63.0	90.0	2029	62.0	90.0	2030	57.0	90.0	2031	54.0	90.0	2032	55.0	90.0	<div><div><div>INDICATOR</div><div>Asset Sustainability Ratio</div><div>DESCRIPTION</div><div>Ratio is an approximate measure of the extent to which Councils Infrastructure Assets are being replaced as they reach the end of their useful lives.</div><div>MEASURE</div><div>Numerator - Capital expenditure on replacement assets</div><div>Denominator - Depreciation expense</div><div>TARGET</div><div>Greater than 90%</div><div>OUTCOME</div><div>Not achieved</div></div></div>
Year	Asset Sustainability Ratio %	Target Lower Limit %																																
2023	85.0	90.0																																
2024	68.0	90.0																																
2025	70.0	90.0																																
2026	66.0	90.0																																
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2029	62.0	90.0																																
2030	57.0	90.0																																
2031	54.0	90.0																																
2032	55.0	90.0																																
<div><div>COMMENTARY</div><div>This ratio measures whether the assets managed by Council are being replaced or renewed at the same rate that total assets are wearing out. Council must always balance affordability to the Community with desired standards of service when determining its capital expenditure requirements. Council is also aware that the impact of its relatively young asset base, together with increased investment in new infrastructure as a result of growth, means that the target will be difficult to maintain over the next ten years.</div></div>																																		

### Net Financial Liabilities Ratio %



#### INDICATOR

Net Financial Liabilities Ratio

#### DESCRIPTION

Demonstrates the extent to which the net financial liabilities of Council can be serviced by its operating revenues

#### MEASURE

Numerator - Total Liabilities less Current Assets

Denominator - Operating Revenue

#### TARGET

Not greater than 60%

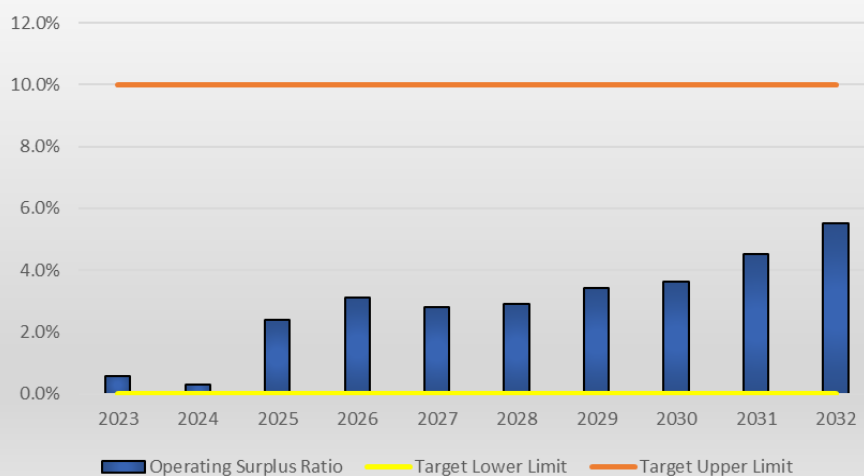
#### OUTCOME

Not achieved

#### COMMENTARY

This ratio recognises Council's ongoing capacity to meet its financial obligations from its operating revenues. Where the ratio falls outside the desired target range, Council understands that this is a result of borrowings to meet essential infrastructure requirements based on future community needs and long-term financial sustainability.

### Operating Surplus Ratio %



#### INDICATOR

Operating Surplus Ratio

#### DESCRIPTION

Demonstrates the extent to which operating revenues cover operating expenses only or are available for capital purposes

#### MEASURE

Numerator - Net Operating Surplus/(Deficit)

Denominator - Operating Revenue

#### TARGET

Between 0% and 10%

#### OUTCOME

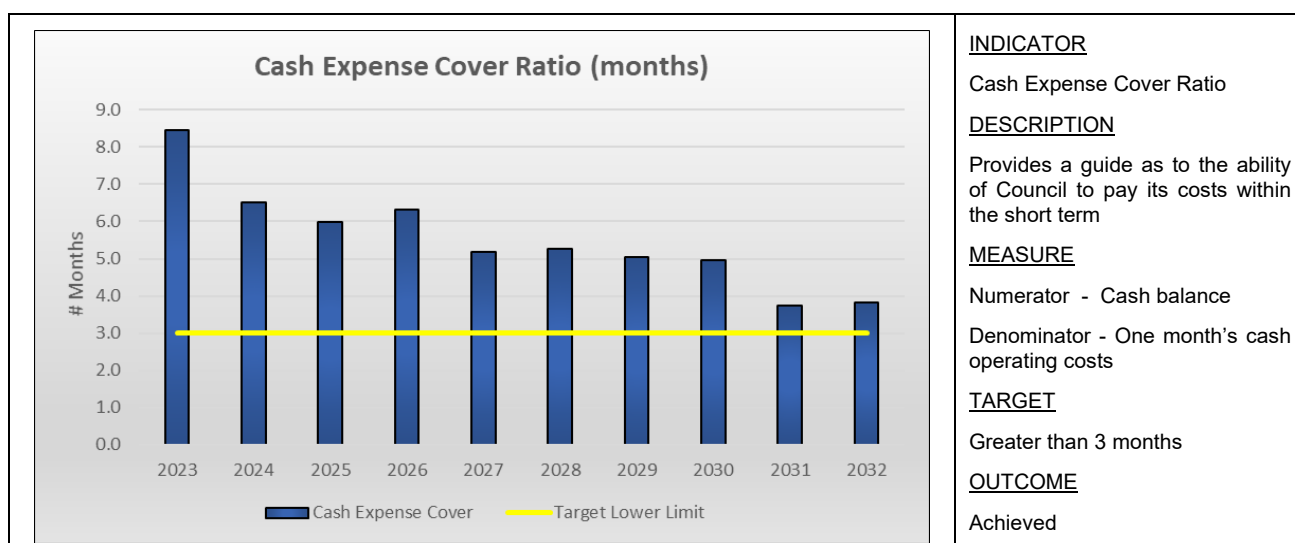
Achieved

#### COMMENTARY

An operating surplus within the target range indicates that Council is expecting to generate sufficient levels of revenues to meet its operating expenses and to fund proposed capital expenditure and/or debt repayments. Council is committed to achieving sound operating surplus ratios into the future to ensure its long-term financial sustainability.

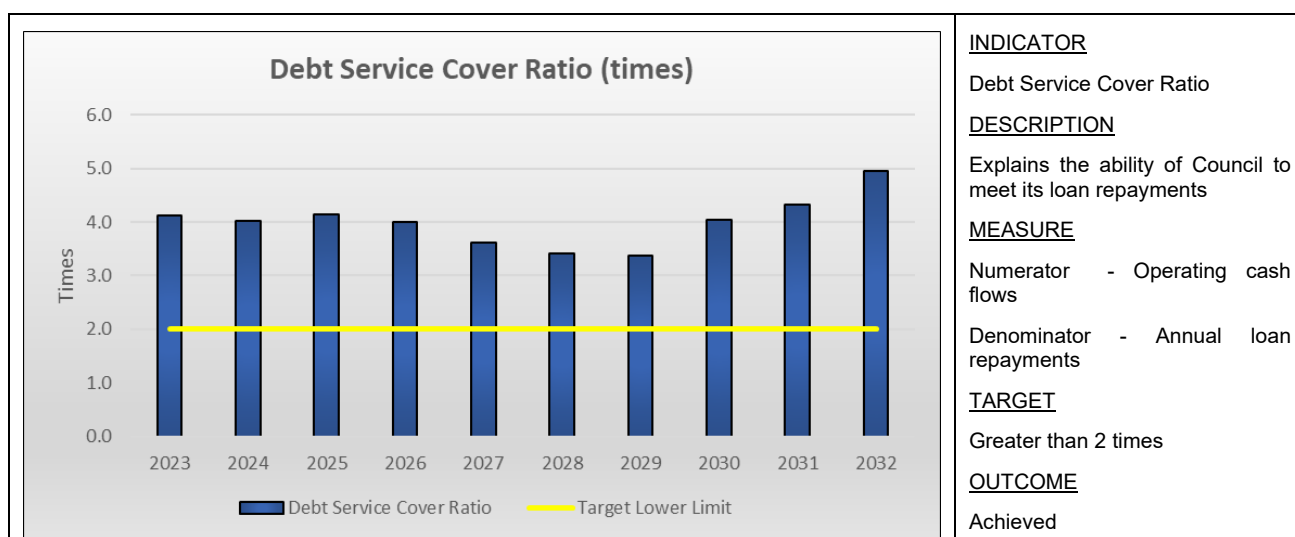


## Measures of Financial Sustainability Cont'd



### COMMENTARY

This ratio demonstrates that Council has a high level of liquidity which will enable it to meet its short term commitments. Council's strategy is to achieve a balance between having sufficient cash to be able to withstand any financial shocks whilst minimising the holding of excess funds that could achieve better returns if invested elsewhere.



### COMMENTARY

Whilst debt levels are expected to increase, this ratio shows that Council can comfortably service its loan repayments. Given that large amounts of infrastructure investment will be required beyond the next decade, it is considered critical that Council has a strong borrowing capacity.

# Revenue Statement 2022/23

## 1. REVENUE POLICY

### 1.1 Outline and explanation of measures that Council has adopted for raising revenue

Logan City Council (Council) has developed this Revenue Statement in accordance with its Revenue Policy, pursuant to which, Council aims to raise sufficient funds to enable Council to:

1. Ensure a balanced budget and provide a strong financial basis for effective management of expenditure programs and debt
2. Provide services to the community based on principles of intergenerational equity
3. Sustain operating capability on a long-term basis
4. Encourage a strong, growing and sustainable local economy with appropriate levels of infrastructure assets and facilities
5. Provide certainty of funding for the provision of infrastructure and services identified by Council in its long-term strategic financial plans and asset management plans.

Council's rate-setting and charging structures are based on the following principles, where applicable:

1. Equity - ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations.
2. Effectiveness & efficiency - meeting the financial, social, economic, and environmental, and other corporate objectives stated in Council's Corporate Plan and other adopted policies.
3. Simplicity - to ensure community and other stakeholders understanding of a complex system
4. Sustainability - revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long-term planning.

These principles apply to the following activities:

1. Making, levying and recovering rates and charges
2. Granting and administering rates and charges concessions
3. Charging for local government, competitive and business (subject to National Competition Policy) services and facilities
4. Imposing cost-recovery and other fees
5. Funding Council infrastructure

In making rates and charges, Council will have regard to:

1. Transparency - to inform the community of the basis of those rates and charges and hence Council's accountability
2. Creating a rating regime that is cost effective to administer
3. Flexibility - taking account of changes in the local economy.

## **1.2 Recovery of Rates and Charges**

Council will exercise its rate recovery powers to reduce the overall rate burden on ratepayers, in which respect:

1. It will ensure transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their obligations.
2. It will make the processes used to recover outstanding rates and charges simple to administer and cost-effective.
3. It will critically evaluate the prospects of success before undertaking recovery action to minimise prospective wastage of its resources in pursuit of irrecoverable money.
4. It will act consistently, to provide similar treatment for ratepayers with similar circumstances.
5. It will act with flexibility where necessary to changes in the local economy.

## **1.3 Community Service Obligations**

Council may subsidise the operations of community based charities, sporting groups, non-profit or other operations that are subject to the Code of Competitive Conduct (vide Local Government Act section 97), to achieve social, economic, environmental, or other objectives associated with, or incidental to, the delivery of services by those operations.

Council may charge for such activities at a rate less than the full cost price of a service. The difference between the full cost price and the actual charge will be treated as a community service obligation (CSO). To ensure compliance with the requirements that CSOs be transparent, full costed, and funded, each CSO will be funded from an identified budget. The budgeted amount will be based on the agreed unit price and the estimated quantity to be provided.

## **1.4 FINANCIAL SUSTAINABILITY**

In accordance with section 104 (Financial management systems) of the *Local Government Act 2009* (the Act) and to ensure it is financially sustainable, a local government must establish a system of financial management including an annual budget and a revenue policy; and the annual budget must include a revenue statement.

In accordance with section 193 of the *Local Government Regulation 2012* (the Regulation), the revenue policy for a financial year must state the principles that the local government intends to apply to the financial year for levying rates and charges, granting rates and charges concessions, recovering overdue rates and charges, and cost-recovery methods. The revenue policy may also state guidelines that may be used for preparing the local government's revenue statement.

Council's revenue policy is reviewed annually as part of budget preparation and a new revenue statement approved for the financial year.

## **2. GOODS AND SERVICES TAXATION (GST)**

All rates and charges are exempt from GST unless otherwise specified in the revenue statement or supporting documentation.

## **3. REVENUE STATEMENT**

The revenue statement sets out Council's revenue raising strategies that are necessary to ensure that Council remains financially sustainable and to achieve the priorities listed in Council's Corporate Plan.

In accordance with section 172 (Revenue statement) of the Regulation, the revenue statement must:

- state if the local government levies differential rates, the rating categories for rateable land in the local government area, and a description of each rating category.
- if the local government levies special rates or charges for a joint government activity, include a summary of the terms of the joint government activity.
- if the local government fixes a cost-recovery fee, provide the criteria used to decide the amount of the cost-recovery fee.
- if the local government conducts a business activity on a commercial basis, provide the criteria used to decide the amount of the charges for the activity's goods and services.
- outline and explain the measures adopted for raising revenue, including an outline and explanation of the rates and charges to be levied for the financial year and the concessions for rates and charges to be granted for the financial year; and must disclose whether the local government has made a resolution limiting an increase of rates and charges.

## **4. AIMS AND POLICIES**

Council has developed this revenue statement in accordance with its Revenue Policy, which aims to raise sufficient revenue to enable Council to:

- ensure a balanced budget and provide a strong financial basis for effective management of expenditure programs and debt.
- provide services to the community in accordance with priorities enunciated Council's Corporate Plan.
- fund Council operations
- achieve equitable outcomes for ratepayers and between different groups of ratepayers.

There are a number of references to Logan City Council policies. To review individual policies, please access the Logan City Council website.

## **5. GENERAL RATES AND CHARGES RESOLUTIONS**

### **5.1 Rating Periods**

In accordance with section 107 (Issue of and period covered by rate notice) of the Regulation Council resolves to levy the budget financial year rates and charges quarterly by notices issued for the quarters commencing 1 July 2022, 1 October 2022, 1 January 2023, and 1 April 2023 (Council rating periods).

Further, in accordance with section 8 of the *South East Queensland Customer Water and Wastewater Code* (made under the *South-East Queensland Water (Distribution and Retail Restructuring Act) 2009*, Council resolves to levy the budget financial year water and sewerage charges, by quarterly service of notices in accordance with Council rating periods.

## 5.2 Averaging of Valuations

In accordance with section 74(3) (Rateable value of land) of the Regulation and in order to mitigate the impact of potentially substantial annual valuation changes, Council resolves as follows for levying rates on rateable land in the City for the budget financial year:

1. For sections 74(4) and 74(5) of the Regulation, the value of the land will be the 3-year averaged value of the land unless the 3-year averaged value is more than the value of the land for the budget financial year in which case the value of the land will be the budget financial year value.
2. The three year averaged value of the land will be the value calculated under section 76 (Working out the 3-year averaged value) of the Regulation; namely the amount that equals:
  - (a) If the land had a value for the previous two financial years:
    - (i) the sum of the value of the land for each of the past two financial years;
    - (ii) plus the value of the land for the budget financial year;
    - (iii) divided by 3; or
  - (b) If the land did not have a value for the past two financial years, the value of the land for the current financial year multiplied by the 3-year averaging number.
3. The 3-year averaging number, for a financial year, is the number calculated to 2 decimal places by applying the formula:
$$T/3V$$
Where:
  - (a) T is the total of the values of all rateable land in Council's area for the current and previous 2 financial years; and
  - (b) V is the value of all rateable land in Council's local government area for the current (budget) financial year.
4. For clarity, in calculating the 3-year averaged value of the land; the values for the budget financial year are calculated based on the site value (for non-rural land) or the unimproved value (for rural land) determined in accordance with section 7 of the *Land Valuation Act 2010*.
5. For the purpose of section 76(2) of the Regulation, the three year averaging number for the budget financial year is 0.88.

### 5.3 Differential General Rates

1. In accordance with section 80(1) (Differential general rates) of the Regulation, Council will adopt a differential general rating scheme for the budget financial year.
2. In accordance with sections 77 (Minimum general rates for land generally), 80 (Differential General Rates) and 81 (Categorisation of land for differential general rates) of the Regulation, categories of land identified for the purpose of differential rating will have the rate in the dollar and minimum general rating category applied, using the land use categories provided by the Queensland Department of Resources (DOR) and other criteria as included in the Table 4 - Differential Rate Types in Schedule 1.
3. The differential rates types table contains the following details relevant to each general rating category:
  - (a) Rating category number - this is the number Council uses to identify the differential general rating categories.
  - (b) Rating category description
  - (c) Rates cents in the dollar, which is the amount of annual rates applied to rateable land values above the minimum for each category. Amounts are levied on a quarterly basis so that the total for the financial year is recovered over the four quarterly rating periods.
  - (d) Minimum general rate amount, which is the minimum annual rate amount charged per general rating category.
  - (e) Objective, which is an explanation of how properties are allocated to general rating categories.
  - (f) Criteria - land use categories, which provides further explanation of the criteria used to allocate properties to rating categories, and which also provides the type of land use categories included within each general rates category.
4. The Council identifies the category in which each parcel of rateable land is included, as being the category, as at the date of the issue of the rate notice, in which it has been included in the Council's land record.
5. For calculating the averaged value of a lot included in a community titles scheme, the averaged value of the scheme land will be apportioned between the lots included in the scheme, in proportion to the interest schedule lot entitlement for each lot.
6. Where the rateability of any land alters during the year, adjustments of differential general rate will be made pro rata in accordance with Chapter 4, Part 9, Division 2 (Adjusting rates or charges) of the Regulation, whichever provision is relevant to the context, from the date of the alteration.
7. Where two contiguous lots in a community titles scheme, which are in the same ownership have been physically constructed to be used as a single residence and cannot, without major building modifications, be reconfigured to enable the two lots to be occupied as separate residences, then the lots will be treated as a single residence for rating purposes. Conditions apply.

8. For the purpose of categorising rateable land, and deciding differential rates for rateable land, Council will, in accordance with the section 94(1)(a) (Power to levy rates and charges) of the Act, categorise residential land according to whether or not the land is the principal place of residence of the owner.

#### 5.4 Minimum General Rate

In accordance with section 77 of the Regulation (Minimum general rates for land generally), a local government may fix a minimum amount of general rates and may identify parcels of rateable land to which a minimum amount of general rates applies in any way the local government considers appropriate. The local government may fix a different minimum amount of general rates for different rating categories for the local government area.

Where there is a minimum general rate levy for land within the differential rate categories, Council resolves to set a level that recognises the minimum amount that the Council considers each parcel of rateable land should contribute to the general services provided by the Council.

The minimum general rate amount also applies to properties with a zero value.

### 6. STATE EMERGENCY LEVY

A State emergency levy (the levy) is included in rates notices and is collected by Council on behalf of the Queensland State Government. The Levy is established in the *Fire and Emergency Services Act 1990* which applies a levy on properties within levy districts, and places a legal obligation on local governments to administer the levy, which is collected through local government rate notices.

The levy is applied to all Queensland property to ensure that there is a sustainable funding base for our fire and emergency services and recognises that all Queenslanders are at risk from a wide range of emergencies including floods, cyclones, storms as well as fire and accidents.

The levy has two components as specified in the *Fire and Emergency Services Regulation 2011* (the Fire Regulation); a levy class (A, B, C, D and E, in accordance with section 8), based on the level of fire and emergency services provided to an area, and a levy group (1-16, in accordance with schedule 2) based on the use of the property. Table 1 - State Emergency Levy Classes and Table 2 - State emergency Levy Groups in Schedule 1 provide a listing and description of levy classes and groups.

The levy does not replace the rural fire levy, and rural fire brigades do not receive direct funding from the levy. There are provisions for local governments to continue to raise a rural fire levy to fund operational costs for brigades and ensure the ongoing support to rural fire brigades. Rural fire levies are raised as special charges when required.

Table 1 - State Emergency Levy Classes provides a listing of State emergency levy classes for the budget financial year. Additional codes may be added during the financial year due to State Government requirements and a full list including levy amounts is available on the *Fire and Emergency Levy Regulation 2011*.

For the budget financial year, the rates are those as scheduled by Order-in Council to be notified in the Government Gazette and are subject to alteration from time-to-time outside of the Logan City Council's discretion.



## 7. SPECIAL RATES AND CHARGES RESOLUTIONS

In accordance with section 94 (Levying special rates and charges) of the Regulation and section 128A (Local government may make and levy certain rates or charges and contribute amounts raised to rural fire brigades) of the *Fire and Emergency Services Act 1990*, a local government may make and levy certain rates and charges and contribute amounts to rural fire brigades. Under these provisions, Council resolves to:

- (a) adopt the "Special Charge for Rural Fire Service - 2022/23" plan; and
- (b) levy a "Rural Fire Special Charge" on each parcel of rateable land which is in a defined Rural Fire Brigades District determined by Queensland Emergency Services – Rural Fire Services at a rate of **\$20.00** per annum by way of four (4) rate notices of \$5.00 each issued by the Council for the quarters commencing 1 July 2022, 1 October 2022, 1 January 2023 and 1 April 2023.

The relevant charge categories are presented in Table 6 - Rural Fire Levy Charges in Schedule 1.

## 8. SEPARATE RATES AND CHARGES RESOLUTIONS

In accordance with section 103 (Levying separate rates and charges) of the Regulation, a local government may levy separate rates or charges for a service, facility or an activity. Council resolves to levy an environmental charge to be used for matters detailed in Council's policy titled "Environmental Levy," and a community services charge to be used to fund community services and infrastructure works across the city.

The Council considers that each parcel of rateable land within a particular part of the local government area, should contribute equally to the separate charges rather than on the basis of rateable value.

For the purposes of levying the separate charges:

1. Where an improvement exists upon two or more allotments, in a manner that renders it impossible for the owner to independently dispose of one or more allotments, they shall be regarded as one parcel of rateable land.
2. Where two (2) or more separately occupied residences (on residential property only) which have been separately valued under section 87 (Separate valuations) of the *Land Valuation Act 2010* are constructed on one (1) allotment, it shall be regarded as two (2) or more allotments.

The relevant separate rate categories are presented in Table 7 - Separate Rates and Charges in Schedule 1.

## 9. UTILITY CHARGES

In accordance with section 94 of the Act (Power to levy rates and charges), Part 7 (Utility charges) and section 110 (Land stops being rateable land) of the Regulation and the South East Queensland Customer Water and Wastewater Code, Council has resolved to levy utility charges for the supply of water, sewerage, trade waste and waste management. The utility charges are determined using full cost pricing principles.

## 9.1 Water supply

The utility charge for water supply comprises a two-part tariff that consists of a base charge and a volumetric charge. The base charge reflects the fixed costs of supply including infrastructure provision. The volumetric charge reflects the cost of the water supplied.

### Base charge

The base charge for water supply is:

- (a) metered service connection - \$302.16 per annum multiplied by the capacity factor for the service connection; and
- (b) non metered service connection - \$302.16 per annum.

In accordance with section 196 (Utility charges not separately charged for) of the *Body Corporate and Community Management Act 1997*, the base charge applicable to individual properties within a community titles scheme, that are not individually metered by the Council is the base charge for a non metered service connection specified above. Where individual properties are metered, the metered service connection charge above applies.

Where land in the Council's retail water service area is not connected to the Council's water supply:

- (a) the non metered service connection charge will apply where the land is vacant; and
- (b) the non metered service connection charge will apply where the land is not vacant.
- (c) a base charge will not apply where:
  - (i) Council has previously resolved that a base charge does not apply; or
  - (ii) Council has confirmed that service limitations exist; or
  - (iii) New infrastructure is commissioned in an area previously not serviced and Council has allocated a condition against the land record that an infrastructure charge and infrastructure agreement will be required for a future connection.

The base charge for individual properties with a metered service connection is dependent on the capacity factor of each service connection. The base charge for these properties is calculated by multiplying the \$302.16 charge by the capacity factor for the diameter of the service specified in the following table:

Service Diameter (mm)	Capacity Factor
20 or less	1
25	1.5625
32	2.56
40	4
50	6.25
65	12.0193
80	16

Service Diameter (mm)	Capacity Factor
100	25
150	56.25
200	100
225	126.5625
250	156.25
300	225

The base charge is levied quarterly in advance in accordance with Council rating periods.

For the purposes of levying the base charge, where an improvement exists upon two or more allotments, in a manner that renders it impossible for the owner to dispose of one or more allotments, they shall be regarded as one parcel of rateable land.

When a water service connection is made between rating periods, the base charge will be levied pro-rata from the date of connection on issue of the next rate notice.

### **Volumetric charge**

The volumetric charge for water consumption is \$4.3234 per kilolitre. This consists of a Council charge of \$1.0224 and a State Government Bulk Water charge of \$3.301.

The volumetric charge is billed quarterly in arrears by notices issued in accordance with Council rating periods.

In accordance with the *Body Corporate and Community Management Act 1997*, individual properties within a community titles scheme may be billed volumetric charges for water consumption:

- (a) by way of apportionment over all the lots in accordance with the schedule of lot entitlements; or
- (b) in accordance with a water charges agreement entered into between the Council and a body corporate for a community titles scheme, in which the Council will agree to bill all water volumetric charges for both the lots and the common property in the community titles scheme to the body corporate unless otherwise stated in the agreement.

Community Title Schemes established after 1 January 2008 are required to comply with the Queensland Plumbing and Wastewater Code. This requires the installation of sub-meters which will be billed on an individual basis. The difference between the usage of the main meter and the addition of the usage of the sub-meters, will be billed to the Body Corporate Management.

Where a reading cycle spans two (2) financial years, the consumption of water for that reading cycle will be apportioned to each financial year according to the average daily consumption during the reading cycle. The total average daily consumption apportioned to each financial year will ordinarily be rated according to the metered water supply rate (water volumetric charge) for each corresponding financial year.

## Fire service charge

A metered fire service is a water service specifically and solely used for firefighting purposes which has flow measurement equipment installed and has been authorised by Logan City Council.

The charge for a metered fire service is comprised of:

- (a) a base charge of \$302.16 per annum; and
- (b) a volumetric charge of \$43.23 per kilolitre for any water consumed in excess of 3 kilolitres per quarterly billing cycle consisting of a Council charge of \$39.875 and a State Government Bulk Water charge of \$3.301.

An allocation of up to 3 kilolitres per quarterly billing cycle is allowed for a metered fire service for testing purposes at no charge. Any excess over this allowance will be charged as set out above unless satisfactory documentary evidence is provided to the Council that it was used for additional fire testing or a fire emergency, in which circumstance, no charge will be made.

Non metered fire services that do not have flow measurement equipment installed will incur a base charge of \$1,208.64 per annum.

Where an application is received between rating periods for the authorisation of an existing service as a metered fire service, the new charge will only apply from the start of the next rating period.

## 9.2 Sewerage Services

Utility charges for sewerage are based on a standard per unit charge per property and there are no volumetric charges. Charges are based on the number of pedestals / urinals and a standard number of units per pedestal reflecting an expected usage of sewage treatment services per property.

A base charge is applied to vacant land where sewerage is available. This reflects the cost of making the service available.

Sewerage charges will be made and levied on all land in Council's declared sewered areas.

The sewerage charges will be calculated on a unit basis as set out in the following table:

Premises	Unit	Annual Charge
<b>Vacant land</b>	15 Units	\$534.00
<b>Residential</b>		
Single self contained dwelling i.e., house, home unit, flat, townhouse.	20 units	\$712.00
C.E.D connection	16 units	\$569.60

Premises	Unit	Annual Charge
<b>Residential - Other</b> Multiple residential accommodation not included above i.e. hostel, guesthouse. First pedestal/urinal. Second and subsequent pedestals/urinals. C.E.D connection - First pedestal / urinal. - Second and subsequent pedestals/urinals.	20 units 15 units  16 units 14 units	\$712.00 \$534.00 each  \$569.60 \$498.40 each
<b>Non-Residential</b> First pedestal/urinal. Second and subsequent pedestals/urinals. C.E.D connection - First pedestal / urinal. - Second and subsequent pedestals/urinals.	20 units 15 units  16 units 14 units	\$712.00 \$534.00 each  \$569.60 \$498.40 each
<b>Aged Care / Nursing Home / Retirement Complex / Student Accommodation</b> <i>Residential</i> Single living unit i.e. house, home unit, townhouse, villa, hospital room / hostel room, student accommodation room etc. Each single living unit	   10 units	   \$356.00 each
<i>Non Residential</i> Office, staff areas, shops, maintenance workshops and all other facilities / areas not contained in the residential and recreational facilities categories: Each pedestal / urinal <i>Recreational Facilities</i> Facilities operated and dedicated purely for the residents communal use.	 15 units  Nil	 \$534.00 each  Nil
<b>Caravan and Mobile Home parks</b> For each individual site where sewerage infrastructure has been constructed and accepted by Council. Where services are provided exclusively within ablutions facilities the charge shall be for each pedestal (and equivalent urinal). Where there is a combination of service provision, an assessment shall be made to determine an equitable equivalent unit base related to an equivalent number of pedestals which shall be charged at the standard unit rate. A rate of 5 units per site will apply in the case of tent sites.	10 units 20 units  5 units	\$356.00 each \$712.00 each  \$178.00 each
<b>Beenleigh Showgrounds</b> For each individual caravan site where sewerage infrastructure is available For each individual building / dwelling (other than toilet blocks) with pedestals For each pedestal equivalent within toilet blocks	10 units 20 units  5 units	\$356.00 each \$712.00 each  \$178.00 each

<b>NB: 600mm of urinal or part thereof</b>	<b>= 1 pedestal.</b>
<b>1 wall-mounted urinal</b>	<b>= 1 pedestal.</b>
<b>1 unit</b>	<b>= \$35.60 per annum.</b>

In accordance with the *Body Corporate and Community Management Act 1997*, annual sewerage charges will be levied on each separate community title lot for a community titles scheme other than for mini storage units as specified above. However, where several non-residential community title lots are served by water closet facilities on common property, which are external to such lots, each of those lots shall attract an annual charge of 10 units and for C.E.D. connections, 8 units.

In respect of a community titles scheme for mini storage units, where sewerage is available, only 20 units are to be levied as if there was one allotment, with the units being apportioned to two decimal points over the community title lots within the community titles scheme in accordance with the schedule of lot entitlements.

#### Structure erected across two or more allotments

For the purposes of levying sewerage charges, where an improvement exists upon two or more allotments, in a manner that renders it impossible for the owner to dispose of one or more allotments, they shall be regarded as one parcel of rateable land.

#### Declared sewerage area

Where rateable land is included in an area which is a declared sewerage area, sewerage charges are to be made and levied from the date of declaration on the basis of whether the property is improved or unimproved.

If a building or improvement exists on the land at the time of the declaration, pro-rata sewerage charges equivalent to 20 units will be made from the date of the declaration. Where the property is unimproved, pro-rata vacant land charges (15 units) will be made from the date of the declaration.

#### Connections between rating periods

When a sewerage connection is made between rating periods, sewerage charges will be levied pro-rata from the date of connection on the next rate notice issue.

#### Drainage problem areas

In accordance with section 99 (Utility charges) of the Regulation, which states that a local government may levy utility charges on any basis the local government considers appropriate, Council resolves that a property located in a designated floodway or, which in the opinion of the Council, cannot be built on, will not have sewerage charges applied.

### **9.3 Trade Waste**

Trade Waste utility charges will be applied on land where approval has been granted in accordance with the *Water Supply (Safety and Reliability) Act 2008* for the discharge of trade waste into the Council's sewerage system.

Trade waste utility charges consists of:

- (a) A fixed annual service charge (i.e. a base charge)
- (b) A variable volumetric charge
- (c) A variable charge for pollutants in excess of prescribed limits
- (d) Analysis charges to determine discharge strength (where required).

Trade waste utility charges are issued on the Council's rates notice and the amount thereof shall be a debt due by the owner of the property. If trade waste utility charges are not paid within the prescribed time after service of the rates notice, the outstanding amount shall be charged interest at a specified rate per annum.

Approved trade waste connection are allocated to the following six (6) categories:

- (1) Category 1 - Low strength discharge
- (2) Category 2 - Medium strength discharge
- (3) Category 3 - High strength discharge
- (4) Category 4 - Very high strength discharge
- (5) Category 5 - Special
- (6) Category 6 - Cooling Towers

These categories are defined further in the Council's Trade Waste Charging Framework and Rates.

### **Base charge**

Except where specified above, all properties granted approval to discharge trade waste into the Council's sewerage system will have an annual fixed base charge applied for each approved trade waste connection located on the property.

The charge is based on the trade waste category of each approved connection in accordance with the following table. The charge will apply whilst the connection remains operational, irrespective of whether or not the premises are occupied or vacant.

<b>Trade Waste Category</b>	<b>Annual Fixed Base Charge</b>
Category 1	\$420.32
Category 2	\$717.72
Category 3	\$717.72
Category 4	\$717.72
Category 5	\$717.72
Category 6	\$717.72



## Additional Base charge - Hydrogen Sulphide Connections

Where Council determines an approved trade waste connection produces levels of Hydrogen Sulphide in excess of the limits detailed in the Trade Waste Sewer Admission Standards, it will install monitoring equipment at an identified discharge point to the sewerage system.

Where this occurs, an additional base charge of \$4,000 per annum will apply to the connection in addition to the standard base charge. The additional base charge relates to the annual costs associated with the acquisition, calibration and repair of the monitoring equipment.

## Volumetric charge

Except where specified above, each property that discharges trade waste into the Council's sewerage system will be levied with a trade waste volumetric charge for each approved connection located on the property. Property owners will be billed for volumetric charges in the year the service is provided, unless otherwise determined by the Council.

The volumetric charge is based on the trade waste category of each approved connection in accordance with the following table and will be calculated in accordance with the Council's Trade Waste Charging Framework and Rates.

Trade Waste Category	Unit	Charge Rate per unit \$
Category 1	Kilolitre	0
Category 2	Kilolitre	1.7111
Category 3	Kilolitre	3.4956
Category 4	Kilolitre	5.4510
Category 5	Kilolitre	1.7111
Category 6	Kilolitre	1.2834

In addition, Category 5 connections will also be charged for pollutants discharged in excess of the following limits:

Pollutant		Measure	Limit
BOD	Biochemical Oxygen Demand	mg / litre	800
COD	Chemical Oxygen Demand	mg / litre	1,200
NFR	Non Filterable Residue	mg / litre	200
TOG	Total Oil & Grease	mg / litre	200
AL	Aluminium	mg / litre	100
AMMONIA	Ammonia (as N)	mg / litre	100
CR	Chromium	mg / litre	3
FE	Iron	mg / litre	10
FLOURIDE	Fluoride	mg / litre	30
NI	Nickel	mg / litre	1
TDS	Total Dissolved Solids	mg / litre	5,000
TKN	Total Kjeldahl Nitrogen (as N)	mg / litre	150
TP	Total Phosphorus	mg / litre	20
ZN	Zinc	mg / litre	1

The charge rate for pollutants in excess of the limits is in accordance with the following table. The charge will be calculated separately for each listed pollutant, except only BOD or COD will be applied, whichever results in the highest charge.

Pollutant		Unit	Charge rate per unit \$
BOD	Biochemical Oxygen Demand	Kilogram	3.1522
COD	Chemical Oxygen Demand	Kilogram	1.1527
NFR	Non Filterable Residue	Kilogram	3.9846
TOG	Total Oil & Grease	Kilogram	2.8298
AL	Aluminium	Kilogram	2.8298
AMMONIA	Ammonia (as N)	Kilogram	2.8298
CR	Chromium	Kilogram	2.8298
FE	Iron	Kilogram	2.8298
FLUORIDE	Fluoride	Kilogram	2.8298
NI	Nickel	Kilogram	2.8298
TDS	Total Dissolved Solids	Kilogram	2.8298
TKN	Total Kjeldahl Nitrogen (as N)	Kilogram	2.8298
TP	Total Phosphorus	Kilogram	2.8298
ZN	Zinc	Kilogram	2.8298

### Hydrogen Sulphide Exceedance Charge

Where Council determines through the use of installed monitoring equipment that an approved trade waste connection produces Hydrogen Sulphide at a level whereby the eight hour time-weighted average exceeds 10ppm during any day, then an exceedance charge of \$1,320 per day will apply.

From the date of the monitoring equipment installation, Council will apply a grace period of six months to enable the trade waste connection to enhance their systems and processes in order to comply with the limits detailed in the Trade Waste Sewer Admission Standards.

### Analysis charge

In order to determine the level of excess pollutants for Category 5 connections, the Council may require samples of the trade waste discharged to be collected and analysed. Sample collection and analysis may be undertaken by an independent laboratory or by the Council. All applicable charges are the responsibility of the property owner.

The charge rates for samples collected and analysed by the Council are in accordance with the following table:

Analysis Category	Unit	Charge Rate per unit \$
Standard	Each	347.60
Non-Standard	Each	278.76

## Authorisation

The Water Service Quality & Sustainability Program Leader or delegate will be the person authorised to:

- (a) Determine the relevant trade waste category for each connection; and
- (b) Resolve property owners' objections to categorisation.

## 9.4 Waste Management

Council provides various waste management services, facilities and activities including waste collection and disposal, bulky waste kerbside collection and disposal, recycling services, waste management in public places, dead animal collection and disposal and operation of waste and recycling facilities (collectively "waste management").

In accordance with Local Law No. 8 (Waste Management) 2018, all premises within Logan City Council boundaries are in an area designated by Council as areas in which the Council may conduct general waste collection. Council's *Waste Collection Services Policy* and *Waste Collection Services Procedure* ('the Waste Collection Services Procedure') sets out the standard default collection service for domestic premises, as well as alternative and additional waste collection services.

Waste management utility charges are listed in Table 8 - Waste Management Charges in Schedule 1. Waste management utility charges are made and levied using full cost pricing principles.

All domestic premises in Logan (other than premises meeting an exception set out in the Waste Collection Services Procedure) will be levied either:

- 1. the waste management utility charge for the standard collection service for the particular type of premises which the premises are, as set out in the *Waste Collection Services Procedure*, regardless of whether or not the owner or occupier uses Council's waste collection service; or
- 2. if an alternative waste collection service as set out in the Waste Collection Services Procedure is supplied by Council to the premises, the waste management utility charge for the alternative waste collection service applies.

Premises will also be levied the waste management utility charge for any additional waste collection services supplied by Council to the premises as set out in the Waste Collection Services Procedure.

### Services commenced during a rating period

If Council starts providing a waste collection service to premises during a rating period, waste management utility charges will be levied pro-rata from the date of service commencement and will appear on the next rates notice.

## 10. COST-RECOVERY FEES

The Council sets cost-recovery fees in accordance with the adopted Register of Cost-recovery Fees. Except where a fee is prescribed in government legislation, the fees are set at a level, which reflects the cost of providing the cost-recovery service. This cost may include all the costs of a regulatory scheme, such as the cost of inspections.

## **11. COMMERCIAL AND OTHER CHARGES**

Charges may be made for other services and facilities supplied by the Council, where the charge is not a cost-recovery fee. Such charges are designed to cover the full cost of providing the services and facilities and may include a commercially based rate of return, return on capital, tax equivalents, and payments for advantages of government ownership, when provided in competition with the private sector.

Commercial and other charges are listed in Council's Schedule of Commercial and Other Charges available on Council's website [www.logan.qld.gov.au](http://www.logan.qld.gov.au).

## **12. INFRASTRUCTURE CHARGES**

In accordance with section 629 of the *Sustainable Planning Act 2009 (SPA)*, a local government may levy a charge for supplying trunk infrastructure for development up to a maximum as Gazetted by the Queensland State Government.

Infrastructure charges are calculated in accordance with the Logan Adopted Infrastructure Charges resolution available on Council's website, and/ or as required under any infrastructure agreement entered into by Council with a person. Infrastructure charges may be varied during the course of the financial year.

Under the SPA, an infrastructure charge may only be for additional demand placed upon trunk infrastructure that will be generated by the development.

## **13. DISCOUNT AND PAYMENT INCENTIVES**

A discount of 5% of the amount of current Council rates and charges for the general rate, environmental levy, community services and waste management charges only and the Rural Fire Levy will be allowed provided payment of the current rates and charges levy, together with all outstanding monies (arrears), is made on or before the due date for payment as shown on the rate notice (the discount date).

A discount on payment of rates made after the discount day will only be considered in accordance with Council's delegated authority "Discount on Rates and Reversal of Interest after Discount Date".

## **14. INTEREST ON RATES AND CHARGES**

Interest of 8.17% per annum, compounding daily, (rates interest) will be added to any outstanding amount that remains unpaid seven (7) days after the rates notice due date. The outstanding amount will include any other unpaid charges that are permitted to be treated as a charge on the land either through legislation or Council resolution.

## **15. CONCESSIONS**

### **Sport, Recreation and Community Organisation Concessions**

Remissions may be granted to community organisations in accordance with the Council's policy titled "Remissions to Sport, Recreation and Community Organisations". Organisations are divided into three separate categories as detailed in Table 9 - Sport, Recreation and Community Organisation Concessions in Schedule 1.

A consideration for a Lease Fee Credit may be granted in accordance with Council's policy titled "Licence or Lease of Council Owned or Controlled Land to Sporting, Recreational, and Community Organisations."

### **All community organisations**

Certain remissions are provided to eligible community organisations as detailed in Table 10-Community Organisation Remissions in Schedule 1.

### **Pensioner remissions**

Both the State and Council provide remissions to pensioners as listed in Table 11 - Pensioner Remissions in Schedule 1. Pensioners will receive a different level of Council remissions, according to Council's policy titled "General Rates & Waste Charge(s) Concession to Pensioners," depending on whether they are eligible for a maximum rate pension or a non-maximum rate pension, according to Services Australia and the Department of Veteran Affairs.

### **Farming concession for multiple lot charges**

Council may grant a farming concession under section 120 (Criteria for granting concession) of the Regulation to all farming land that meets the Farming Concession Criteria for the encouragement of economic development of all or part of the local government area.

For the purposes of this concession the following definitions apply:

**Farming Concession** means the reduction of the number of environmental charges and community services charges provided for in the 2022/23 Revenue Statement so that it equates to a single charge per rated-together assessment issued for the Farming Land rather than per parcel/lot that constitutes that Farming Land.

**SEQ Regional Plan** has the meaning given to it in the *Sustainable Planning Act 2009*.

The following criteria are required to be met to qualify for a farming concession:

- (a) farming land must be within Logan City Council boundaries; and
- (b) the land must be included in Council's farming differential rates category, and must be made up of more than one parcel/ lot valued together by DOR for rating purposes; and
- (c) each parcel of land must be owned by the same owner(s); and
- (d) the farming land must both be:
  - (i) completely outside of the SEQ Regional Plan urban footprint; and
  - (ii) at least part of the farming land is within a flood management area.

### **Rate concessions for Environmental Land previously zoned Residential Conservation**

A resolution of Council (Minute Number 287/94 of 7 June 1994) provided a general rates remission (25% or 50%) for properties who voluntarily rezoned their land as Residential Conservation under the historic Strategic Plan in the following situations:

- (a) if the land was designated Conservation A or Conservation B under the Strategic Plan and included in the Residential Conservation Zone under the Superseded Planning Scheme 1997<sup>2</sup>; or
- (b) compliance with the specific environmental conditions attached to the land is being achieved.

Council subsequently resolved at its meeting on 26 July 2016 (Minute No. 162/2016) that this general rates remission will only continue to apply while the landowners comply with the specific environmental conditions attached to the land, or until a change of title of the land, or until an approved development application that impacts on the environmental values of the property is approved, whichever occurs first.

Rates concessions for environmental land previously zoned Residential Conservation are listed in Table 12 - Rates Concessions for Environmental Land previously zoned Residential Conservation in Schedule 1.

### **Environmental Levy Concessions**

Logan City Council is committed to supporting and recognising landholders who undertake actions to protect and enhance ecological values on their properties under a Voluntary Conservation Agreement or Voluntary Conservation Covenant through the Environmental Conservation Partnerships Program.

A concession of the whole (100%) of the separate Environmental Levy charge shall apply to land described in Table 13 - Environmental Levy Concessions in Schedule 1.

### **General Concession**

The Council may remit part of a rate and/or charge where:

- (a) the Council is of the opinion that:
  - (i) an owner of rateable land has applied to the Council for a remission in the approved form, which addresses the matters in paragraphs (a)(ii) to (vi); and
  - (ii) the payment of the rate would cause the owner of the land financial hardship; and
  - (iii) the financial hardship is undue or unusual; and
  - (iv) the undue or unusual financial hardship is related to an increase in the amount of the rate from the previous financial year; and
  - (v) the increase in the amount of the rate from the previous financial year was inadvertent; and
  - (vi) the increase in the amount of the rate is significant relevant to other rates for comparable rateable land; and
- (b) the rate and/or charge after the remission is not less than the rate and/or charge for the previous financial year as increased by the average increase in rates and charges for the current financial year.

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<sup>2</sup> The properties to which these concessions apply and the associated additions and removal of properties are managed for Council by the Health, Environment & Waste Branch.

## **16. COLLECTION OF OUTSTANDING RATES AND CHARGES**

It is the Council's policy to pursue the collection of outstanding rates and charges diligently, but with due concern for the financial hardship faced by some owners of the properties within the city.

To this end, the Council has established a number of policies and procedures covering the extent of the recovery action to be taken for the collection of rates and charges that continue to remain unpaid and options for the reduction of debts as specified in Council's policy "Management of Outstanding Rates, Water, Wastewater, Other Charges and Sundry Debt Accounts". This policy is made in compliance with relevant legislation, commercial practises and the Water and Wastewater Code.

Ratepayers having difficulty paying their rates should discuss their situation with the Council's Recoveries Section to consider an appropriate plan to clear arrears.

In accordance with section 134 (Court proceedings for overdue rates or charges) of the Regulation, if a rate remains unpaid, the Council may recover the amount by bringing court proceedings against a person liable to pay the overdue rates or charges. Per section 136 of the Regulation, the Council also has the power to sell the land to recover overdue rates.

Council may sell where the overdue rate has remained unpaid for the period stipulated in section 140 of the Regulation.

## **17. RESOLUTION LIMITING RATES AND CHARGES**

The Council has not made a resolution limiting rates and charges for the budget financial year.

## **18. OPERATING CAPABILITY**

The Council intends to fully maintain its operating capability. Operating capability is the level of resources required to provide services at the level the Council has determined.

## **19. DEPRECIATION**

It is the Council's intention to apply depreciation methodologies that most accurately reflect the depreciation of Council's assets, in accordance with Council's policy titled "Depreciation of Non-Current Assets."

## Schedule 1 - Tables

### Table 1 - State Emergency Levy Classes

In accordance with Section 8 of the *Fire and Emergency Services Regulation 2011*

Levy class	Description - the class is an area in which there is situated a fire station with
Class A	24 hour, 7 day permanent staff (at least 16 full time fire officers)
Class B	Mixed auxiliary and permanent staff (6 - 15 full time fire officers)
Class C	Mixed auxiliary and permanent staff (1 - 5 full time fire officers)
Class D	Fire station with at least 1 part-time fire officer or no fire station with a full-time fire officer
Class E	Remainder of State



## Table 2 - State Emergency Levy Groups

In accordance with Section 8 of the *Fire and Emergency Services Regulation 2011*

Levy group	Description - based on the use of the property
Group 1	Largely vacant land
Group 2	Largely single residences and/ or outbuildings
Group 3 - 16	Commercial/ industrial properties increasing in size and risk factors

**Table 3 - State Emergency Levy Charges**

<b>Council rate code</b>	<b>Levy Class</b>	<b>Levy Group</b>	<b>Description (see note 1)</b>
1A	A	1	State emergency levy group 1-A
1A C	C	1	State emergency levy group 1-C
1A D	D	1	State emergency levy group 1-D
1A E	E	1	State emergency levy group 1-E
1B	A	2	State emergency levy group 2-A
1B C	C	2	State emergency levy group 2-C
1B D	D	2	State emergency levy group 2-D
1B E	E	2	State emergency levy group 2-E
1C	A	3	State emergency levy group 3-A
1C C	C	3	State emergency levy group 3-C
1C D	D	3	State emergency levy group 3-D
1C E	E	3	State emergency levy group 3-E
1D	A	4	State emergency levy group 4-A
1D C	C	4	State emergency levy group 4-C
1D D	D	4	State emergency levy group 4-D
1D E	E	4	State emergency levy group 4-E
1E	A	5	State emergency levy group 5-A
1E D	D	5	State emergency levy group 5-D
1E E	E	5	State emergency levy group 5-E
1F	A	6	State emergency levy group 6-A
1F D	D	6	State emergency levy group 6-D
1F E	E	6	State emergency levy group 6-E
1G	A	7	State emergency levy group 7-A
1G D	D	7	State emergency levy group 7-D
1G E	E	7	State emergency levy group 7-E
1H	A	8	State emergency levy group 8-A
1H D	D	8	State emergency levy group 8-D
1H E	E	8	State emergency levy group 8-E
1I	A	9	State emergency levy group 9-A
1I D	D	9	State emergency levy group 9-D
1J	A	10	State emergency levy group 10-A
1J D	D	10	State emergency levy group 10-D
1J E	E	10	State emergency levy group 10-E
1K	A	11	State emergency levy group 11-A
1K D	D	11	State emergency levy group 11-D
1L	A	12	State emergency levy group 12-A
1M	A	13	State emergency levy group 13-A
1N	A	14	State emergency levy group 14-A
1O	A	15	State emergency levy group 15-A
1P	A	16	State emergency levy group 16-A

Notes:

1. Levy amounts are advised, and subject to change, by the State Government

**Table 4 - Differential Rate Types**

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories <sup>3</sup>	Objectives/ criteria
2A	Residential 1	0.3550	\$1,010.00	01, 02, 04, 05, 06, 08-09	The dominant purpose for which the land is used or intended for use is residential. The land is used by a household which includes the owner of the land. See note 1
2ANO <sup>4</sup>	Residential 2	0.4729	\$1,255.00	02, 05, 08-09	The dominant purpose for which the land is used or intended for use is residential. The land is not used by a household which includes the owner of the land. See notes 1 & 2
2AMISC	Miscellaneous	0.3550	\$1,010.00	00, 06, 08-09, 32, 50-52, 55-57, 92, 94, 97, 99.	Land used for miscellaneous purposes or not included in any other rating category.
2D	Subdivision - Unallocated land	0.3550	\$0.00	72	Land that is not allocated. Includes subdivided land that is not yet developed in accordance with section 49 of the <i>Land Valuation Act 2010</i> .
2AMR	Multiple residential dwelling(s)	0.5348	\$1,599.00	03, 08-09	The dominant purpose for which the land is used or intended for use is multi-residential.
2P <100k	Poultry (less than 100,000 birds)	1.2830	\$6,244.00	87	Land used for poultry farming with approval for less than 100,000 birds.
2P > 100k	Poultry (greater than 100,000 birds)	2.8891	\$12,485.00	87	Land used for poultry farming with approval for 100,000 or more birds.
2F	Farming	0.3863	\$1,219.00	64-66, 67, 68-69, 74-75, 79-80, 82-86, 88-89, 94	The dominant purpose for which the land is used or intended for use is farming, the use has a significant and substantial commercial purpose, and is for the purpose of profit on a continuous or repetitive basis. See note 3.
2MUSH	Commercial mushroom farming	8.7919	\$41,615.00	83-84	Land used for major commercial mushroom production with more than 40 employees or contractors.

<sup>3</sup> See land use category table

<sup>4</sup> Owners that reside on the property may request an owner occupied rate type (2A) be applied to their residential property. This would include residential properties owned by a trust or a company where the trustees or company owners reside on the property.

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories <sup>3</sup>	Objectives/ criteria
2I	Industrial	1.4811	\$2,205.00	08-09, 28-29, 33-36, 40, 95	The dominant purpose for which the land is used or intended for use is industrial; other than land uses more specifically defined. See note 4
2J	Service stations, Oil depots and offensive industries	1.7304	\$2,205.00	08-09, 30, 31, 37	Land used for service stations, oil depots and offensive industries.
2C	Commercial & Offices	1.8023	\$2,205.00	07, 08-09, 10-15, 17-18, 25, 26-27, 38, 41, 43-44, 48-49, 58	Land used for offices or commercial purposes other than those specifically defined. See note 5
2K	Drive-in shopping centres and car parks	2.2588	\$2,205.00	08-09, 16, 22	Land used for a drive-in shopping centre or carpark.
2H	Hotels and licensed clubs	2.1206	\$2,205.00	08-09, 42, 47	Land used for a hotel or a licensed club.
2M	Retail warehouses and Outdoor sales areas	1.9037	\$2,205.00	08-09, 23, 24	Land used for a retail warehouse or outdoor sales area.
2MS	Minor storage unit	1.8296	\$1,102.00	06	Land used for minor storage purposes. Land size is 100m <sup>2</sup> or less.
2N	Transformers	1.1472	\$2,205.00	08-09, 91	Land used for transformers.
2RI1	Residential institutions (up to 50 sites)	0.4027	\$11,349.00	21	The dominant purpose for which the land is used or intended for use is as a residential institution.  Cents in the dollar and minimum general rate amounts are based on the number of sites.
2RI2	Residential institutions (51 - 100 sites)	1.0673	\$28,368.00	21	
2RI3	Residential institutions (101 - 210 sites)	1.4206	\$43,046.00	21	
2RI4	Residential institutions (211 - 275 sites)	1.6499	\$83,971.00	21	
2RI5	Residential institutions (276+ sites)	1.5746	\$119,143.00	21	

#### Notes

1. *Household* means an individual or a group of two or more related or unrelated people who reside in the dwelling, with the common intention to live together on a long-term basis and who make common provision for food or other essentials for living.
  - (a) Where more than one property is owned by the same natural person(s) residing within the Logan City Council boundaries, only one property shall be categorized in the Residential 1 differential rate category.
  - (b) This category may include a single dwelling or a residential community title lot.

2. *Residential 2* relates to:
  - (a) Residential (dwellings) properties where the postal address for the service of the rates notice for the property is not the same as the property address.
  - (b) Residential (dwellings) properties not owned by a natural person or persons (e.g. properties owned by companies, trusts, the Queensland Housing Commission, the Queensland Aboriginal & Torres Strait Islander Health Service, and other types of entities deemed by Council not to be the equivalent of a natural person) will be included even if the postal address is the same as the property address. Owners that reside on the property may request an owner-occupied rate type to be applied to their residential property. This pertains to residential properties owned by a trust or a company where the trustees or company owners reside on the property.
  - (c) Residential (dwellings) properties in the name of a deceased estate even if the postal address is the same as the property address.
3. *Farming*:
  - (a) The property must have been certified by the DOR in accordance with section 48 of the *Land Valuation Act 2010*.
  - (b) This category does not include land used for major commercial mushroom production with more than forty employees.
  - (c) This category would include cattle breeding and fattening, dairy cattle (with or without milk quota), turf farms, sugar cane, orchards, tropical fruits, vineyards, small crops and fodder (whether irrigated or not), pig farming, horse farming, forestry and logs, and other animal farming.
4. *Industrial*:
  - (a) This category would include an industrial community title lot, warehouses and bulk stores, transport terminals, builders' yards/ contractors, cold stores/ ice works, general industry, light industry, extractive industry, reservoirs, dams and bores.
5. *Commercial*:
  - (a) This category would include a guest house/ private hotel, a commercial community title lot, a combined multi dwelling and shops, single shops (with a mainly or secondary retail focus), a group of shops, restaurants, special tourist attractions, funeral parlors, hospitals or convalescent homes, advertising hoardings, child care, motels, nurseries, sports clubs and facilities, caravan parks, and educational institutions.

**Table 5 - Land Use Categories**

<b>Council land use code</b>	<b>Land use code description</b>
01	Vacant urban land
02	Single dwelling
03	Multiple Dwelling (Flats)
04	Vacant Land - Large Site
05	Single Dwelling - Large Site
06	Outbuilding
08	Building Unit (Strata Unit)
09	Group Title (Strata Unit)
11	Single shop
12	Group of more than 6 shops
13	Group of 2-6 shops
14	Shops - Main Retail
15	Shops - Secondary Retail
16	Drive-in shopping centre
17	Restaurant
18	Special tourist attraction
21	Residential institution
22	Car Park
23	Retail Warehouse
24	Outdoor sales area
25	Office(s)
26	Funeral Parlour
27	Hospital or Convalescent Home
28	Warehouse or Bulk Store
29	Transport Terminal
30	Service Station
31	Oil Depot
32	Wharf
33	Builders Yard
34	Cold Stores / Ice works
35	General Industry
36	Light Industry
37	Noxious / Offensive Industry
38	Advertising Hoarding

<b>Council land use code</b>	<b>Land use code description</b>
40	Extractive Industry
41	Child Care
42	Hotel / Tavern
43	Motel
44	Nursery
47	Licensed Club
48	Sports Club / Facilities
49	Caravan Park & Camping
51	Religious
52	Cemetery
57	Parks & Gardens
58	Educational
64	Cattle Grazing / Breeding
65	Cattle Breeding & Fattening
66	Cattle Fattening
67	Goats
68	Dairy Cattle (Milk Quota)
69	Dairy Cattle (Milk No Quota)
72	Non-Allocated Land
74	Turf Farm
75	Sugar Cane
79	Orchard
80	Tropical Fruits
83	Small Crops & Fodder (Irrigated)
84	Small Crops & Fodder (Non-Irrigated)
85	Rural Use - Pigs
86	Rural Use - Horses
87	Rural Use - Poultry
88	Forestry & Logs
89	Rural Use - Animals Special
91	Transformer
94	Vacant Rural Land
97	Welfare Home / Institution

**Table 6 - Rural Fire Levy Charges**

<b>Council rate code</b>	<b>Council rate category</b>	<b>Special rate charge/ annum</b>
7RFIREBSC	Rural fire special charge - BSC	\$20.00
7RFIREGC	Rural fire special charge - GCCC	\$20.00

**Table 7 - Separate Rates and Charges**

<b>Council rate code</b>	<b>Council rate category</b>	<b>Special rate charge/ annum</b>
8A	Environmental charge per property	\$87.40
8C	Community services charge per property	\$413.80



**Table 8 - Waste Management Charges**

		Rate Code	Annual charge
<b>1. Domestic premises: Dwelling houses (including secondary dwellings)</b>			
<b>1A. Standard collection service – wheelie bin</b>			
<b>Service</b>	The standard collection service that will be provided to dwelling houses is a weekly 240 litre wheelie bin collection service for domestic waste and fortnightly 240 litre wheelie bin collection service for recyclable waste.	5B	\$303.00
	For dwelling houses with a secondary dwelling (e.g. granny flat), a waste collection service for the secondary dwelling can be requested. This is treated as an additional waste collection service. See <i>Item 7. Additional waste collection services for domestic premises.</i>	See <i>Item 7. Additional waste collection services for domestic premises.</i>	See <i>Item 7. Additional waste collection services for domestic premises.</i>
<b>1B. Alternative collection service – wheelie bin</b>			
<b>Service</b>	The following collection services are alternatives to the standard collection service that can be specifically requested by written application.		
	Domestic waste 140 litre weekly and recyclable waste 140 litre fortnightly	5A	\$286.00
	Domestic waste 140 litre weekly and recyclable waste 240 litre fortnightly	5A	\$286.00
	Domestic waste 140 litre weekly and recyclable waste 360 litre fortnightly	5A	\$286.00
	Domestic waste 240 litre weekly and recyclable waste 140 litre fortnightly	5B	\$303.00
	Domestic waste 240 litre weekly and recyclable waste 360 litre fortnightly	5B	\$303.00
<b>2. Domestic premises: Dual occupancy, including Dual occupancy (auxiliary unit)</b>			
<b>2A. Standard collection service – wheelie bin</b>			
<b>Service</b>	The standard collection service that will be provided to each dwelling is a weekly 240 litre wheelie bin for domestic waste and fortnightly 240 litre wheelie bin for recyclable waste.  This applies to each dual occupancy dwelling regardless of who they are being occupied by.  The waste management utility charge is levied on each dwelling.	5B	\$303.00
<b>2B. Alternative collection service – wheelie bin</b>			
<b>Service</b>	The following collection services are alternatives to the standard collection service that can be specifically requested by written application for each dwelling.  The waste management utility charge is levied on each dwelling.		
	Domestic waste 140 litre weekly and recyclable waste 140 litre fortnightly	5A	\$286.00
	Domestic waste 140 litre weekly and recyclable waste 240 litre fortnightly	5A	\$286.00
	Domestic waste 140 litre weekly and recyclable waste 360 litre fortnightly	5A	\$286.00
	Domestic waste 240 litre weekly and recyclable waste 140 litre fortnightly	5B	\$303.00
	Domestic waste 240 litre weekly and recyclable waste 360 litre fortnightly	5B	\$303.00

		Rate Code	Annual charge
<b>3. Domestic premises: Multiple dwellings—strata-titled</b>			
<b>3A. Standard collection service – wheelie bin</b>			
<b>Service</b>	<p>The standard collection service that will be provided to each dwelling is a weekly 240 litre wheelie bin collection service for domestic waste and fortnightly 240 litre wheelie bin collection service for recyclable waste.</p> <p>For multiple dwellings – strata titled that contain 11 or more dwellings, the collection of wheelie bins shall be undertaken within the property rather than on the footpath, where practical.</p> <p>The waste management utility charge is levied on each dwelling.</p>	5B	\$303.00
<b>3B. Alternative collection service – wheelie bin</b>			
<b>Service</b>	<p>The following collection services are alternatives to the standard collection service that can be specifically requested by written application for each dwelling.</p> <p>The waste management utility charge is levied on each dwelling.</p>		
	Domestic waste 140 litre weekly and recyclable waste 140 litre fortnightly	5A	\$286.00
	Domestic waste 140 litre weekly and recyclable waste 240 litre fortnightly	5A	\$286.00
	Domestic waste 140 litre weekly and recyclable waste 360 litre fortnightly	5A	\$286.00
	Domestic waste 240 litre weekly and recyclable waste 140 litre fortnightly	5B	\$303.00
	Domestic waste 240 litre weekly and recyclable waste 360 litre fortnightly	5B	\$303.00
	<p>Domestic waste 240 litre weekly and no recyclable waste.</p> <p>Only available when a Council officer has determined that it is not possible for any other wheelie bin or bulk bin service option incorporating recycling to be offered. This could be because of lack of space to store bins on-site, inability of the collection vehicle to access bins on-site or lack of space on the footpath to present bins for servicing.</p>	5B240	\$201.00
<b>3C. Alternative collection service – bulk bin</b>			
<b>Service</b>	<p>Bulk bin collection services for domestic waste and recyclable waste are also available, as an alternative to wheelie bins.</p> <p>For this service:</p> <ul style="list-style-type: none"> <li>all dwellings in the community titles scheme must be serviced by the bulk bins;</li> <li>the bulk bins for the domestic waste component must be of the same capacity; and</li> <li>no combination of bulk and wheelie bins is permitted under this <i>Item 3C</i>, that is, the service must be comprised of all bulk bins and no wheelie bins. Combined wheelie bin/bulk bin services are set out in <i>Item 3D. Combined domestic waste wheelie bin and recyclable waste bulk bin service</i> and <i>Item 3E. Combined domestic waste bulk bin and recyclable waste wheelie bin service</i>.</li> </ul>		

		Rate Code	Annual charge
	The volume and frequency options for this bulk bin service are as follows:		
	Domestic waste	1,100, 1,500, 2,000 or 3,000 litres, serviced 1, 2 or 3 times per week	
	Recyclable waste	1,100 litres, serviced once per week	
	<b>Volume options and minimum dwellings required</b> The waste management utility charge is levied on each dwelling, based on the approximate volume of weekly waste to be collected per dwelling. The available volume options (approximate volume per dwelling per week) for this bulk bin service are set out in the table below. The table also sets out the minimum number of dwellings required for each volume option. This is in order to maintain approximate equity in the standard volume of waste collectable per dwelling in Logan. A minimum number of dwellings is required for premises to be eligible for at least 1 bulk bin.		
	<b>Volume options (approx) per dwelling per week</b>	<b>Minimum dwellings</b>	
	Domestic waste 240 litre once/week and recyclable waste 120 litre once/week	7	5J \$283.00
	Domestic waste 240 litre 2 times/week and recyclable waste 120 litre once/week	8	5J2 \$298.00
	Domestic waste 240 litre 3 times/week and recyclable waste 120 litre once/week	11	5J3 \$303.00
	Domestic waste 140 litre once per week and recyclable waste 70 litre once/week	11	5J140 \$265.00
	Domestic waste 140 litre 2 times/week and recyclable waste 70 litre once/week	12	5J2140 \$271.00
	<b>Acceptable volume variation per dwelling</b> The weekly volume per dwelling is approximate only as a partial bulk bin cannot be supplied. Therefore, the number of bulk bins supplied are rounded to the nearest whole number of bins. This rounding may result in a lesser or greater volume per dwelling per week than the exact wheelie bin equivalent, but Council has set the volume variations in the table below (lower and upper) as an acceptable range that will not affect the bulk bin service provided (" <b>acceptable volume range</b> "). A weekly volume per dwelling outside of the acceptable volume range is not permitted and a different bulk bin size or servicing frequency needs to be selected.		

				Rate Code	Annual charge
		Acceptable volume range			
		Volume variation - lower	Volume variation - lower		
	Domestic waste	Minus 34 litres/dwelling Therefore: 140L service: No less than 106L 240L service: No less than 206L	Plus 33 litres/dwelling Therefore: 140L service: No more than 173L 240L service: No more than 273L		
	Recyclable waste	Minus 35 litres/dwelling Therefore: 70L service: No less than 35L 120L service: No less than 85L	Plus 37 litres/dwelling Therefore: 70L service: No more than 107L 120L service: No more than 157L		
	Number of bulk bins				
	The number of bulk bins supplied to the overall premises will be calculated based on the number of dwellings, the volume option selected, the bulk bin size selected and the collection frequency selected.				
	The calculation is designed to produce approximate equity in the standard volume of weekly waste collectable from domestic premises in Logan (within the acceptable volume range).				
	Step	Calculation	Example (using 32 dwellings)		
1	The total waste storage volume that will be provided for the overall premises will be calculated by multiplying the number of dwellings by the selected volume per dwelling.	If 240 litre domestic waste volume per dwelling is selected 32 dwellings multiplied by 240 litres = 7,680 litres.			
2	The number of bins to be provided will be calculated by dividing the total domestic waste storage volume by the capacity of the bin sought, then dividing by the collection frequency sought (rounded off to the nearest whole number of bins).	If 1,100 litre bins, 3 times/week is selected 7,680 litres divided by 1,100 litres = 6.98 divided by 3 = 2.32 (rounded off) = 2 x 1,100 litre bin serviced three times weekly.			

				Rate Code	Annual charge
	3	<p>Check that the bulk bin volume per dwelling is the within the acceptable volume range</p> <p>Number of bins multiplied by the bulk bin size selected multiplied by the servicing frequency selected, divided by the number of dwellings.</p> <p>If the volume per dwelling is not within the acceptable volume range, a different bulk bin size or servicing frequency needs to be selected.</p>	<p>2 bins multiplied by 1,100 litres = 2,200 multiplied by 3 times/week = 6,600 litres, divided by 32 dwellings = 206.25 litres per dwelling.</p> <p>This is within the acceptable volume range (the lower volume variation being 206 litres per dwelling).</p>		
<b>Conditions</b>	<b>Storage and collection point</b> <ol style="list-style-type: none"> <li>1. A suitable location must be available for the storage and collection of the bulk bins:               <ol style="list-style-type: none"> <li>(a) 1,100 litre bulk bins are manually manoeuvred by the driver onto rear-lift collection vehicles so the collection point for 1,100 litre bulk bins may be on the footpath provided:                   <ol style="list-style-type: none"> <li>(i) pathways leading to the collection point are paved and have a manageable gradient (maximum 1:15) and are free of steps, stairs or other impediments;</li> <li>(ii) there is adequate space on the footpath for servicing;</li> <li>(iii) if on-site property managers are not able to move the bins to the footpath, it will be necessary for the bulk bins to be stored in an enclosure at the immediate street frontage. The bulk bins in the enclosures need to be easily accessible. That is, it must always be possible to remove a bulk bin without having to move any other bins stored in the enclosure.</li> </ol> </li> <li>(b) The collection point for all other bulk bins must be on the property (1,100 litre bins may also be serviced on the property):</li> <li>(c) The bins must be stored in easily accessible enclosures:                   <ol style="list-style-type: none"> <li>(i) for 1,100 litre bulk bins (which are manually manoeuvred) that means an enclosure which complies with (a)(iii) above and the path of travel to the enclosure complies with (a)(i) above;</li> <li>(ii) all other bulk bins are serviced by "front-lift" collection vehicles which means that the front of the truck must be able to approach and access the front of the bulk bin without manual manoeuvring of the bin. The enclosures must not inhibit access by the collection vehicle.</li> </ol> </li> </ol> </li> </ol>				

		Rate Code	Annual charge
	<p>(d) The collection vehicle will only move in a forward direction while entering, on and leaving the property. That is, the collection vehicle shall not be required to reverse on the property other than to perform a three-point turn.</p> <p>(e) There must be unobstructed access for the collection vehicle. Managers of these domestic premises must ensure that measures are taken (eg. installation of removable locking posts) to ensure that vehicles do not park in turning areas or otherwise block access on collection days.</p> <p>2. The waste collection contractor must confirm that they are able to enter the premises and perform the required service.</p> <p>3. A pavement indemnity and release is required for all bulk bin services except for the 1,100 litre footpath collection. See Section F—Pavement indemnity and release.</p> <p><b>Collection days</b></p> <p>4. Bulk bin services are only available on a day from Monday to Friday.</p> <p><b>Applicant</b></p> <p>5. The application must be made in writing by the body corporate (or the original owner of the community titles scheme land immediately before the establishment of the scheme).</p>		
<b>3D. Alternative collection service - combined domestic waste wheelie bin and recyclable waste bulk bin</b>			
<b>Service</b>	An alternative collection service is available for each dwelling to have the following combined wheelie bin/bulk bin service.  The waste management utility charge is levied on each dwelling.		
	<b>Domestic Waste</b>	140 litre wheelie bin per dwelling, serviced weekly; or	51140
		240 litre wheelie bin per dwelling, serviced weekly	51240
	<b>AND</b>	<b>AND</b>	<b>AND</b>
	<b>Recyclable Waste</b>	70 litres per dwelling based on use of a shared 1,100 litre bulk bin, serviced weekly, as set out below:	5J70R
	<p><b>Volume per dwelling and minimum dwellings required</b></p> <p>An approximate volume per dwelling per week for the recyclable waste component of this service is 70 litres per week.</p> <p>This service is only available to premises with a minimum of 11 dwellings. This is in order to maintain approximate equity in the standard volume of recyclable waste collectable per dwelling in Logan, because the only bulk bin recyclable waste container available is 1,100 litres. To make the service available to premises with less than 11 dwellings, would result in each dwelling receiving a higher recyclable waste storage capacity than 70 litres.</p>		

			Rate Code	Annual charge
	<b>Acceptable volume variation per dwelling</b>  See the acceptable volume range for recyclable waste set out in <i>Item 3C. Bulk bin collection services—Acceptable volume variation per dwelling</i> .			
	<b>Number of bulk bins</b>  Calculated in accordance with the calculation set out in <i>Item 3C. Bulk bin collection services—Number of bulk bins</i> , using 70 litres per dwelling and 1,100 litres as the bulk bin size.			
<b>Conditions</b>	<b>Same as Item 3C Bulk Bin Collection Services - Conditions</b>			
<b>3E. Alternative collection service - combined domestic waste bulk bin and recyclable waste wheelie bin</b>				
<b>Service</b>	An alternative collection service is available for each dwelling to have the following combined bulk bin/wheelie bin service.  All domestic waste bulk bins utilised under this service option must be of the same capacity (e.g. all 1,100 litre bins or all 1,500 litre bins, etc).  The waste management utility charge is levied on each dwelling.			
	<b>Recyclable Waste</b>	140 litre wheelie bin, serviced fortnightly	5I140R	\$60.00
		240 litre wheelie bin, serviced fortnightly	5I240R	\$64.00
		360 litre wheelie bin, serviced fortnightly	5I360R	\$80.00
	<b>Domestic waste</b>	120 or 240 litres per dwelling based on shared use of 1,100, 1,500, 2,000 or 3,000 litre bulk bin, as set out below:	5I for shared bulk waste (240L equivalent once weekly service <b>OR</b> 5I2 for shared bulk waste (240L equivalent twice weekly service <b>OR</b> 5I3 for shared bulk waste (240L equivalent three times weekly service	\$239.00  \$255.00  \$260.00



			Rate Code	Annual charge		
	<b>Volume per dwelling and minimum dwellings required</b>  The bulk bin service is charged to each dwelling, based on the approximate volume of weekly waste to be collected per dwelling.  The available volume options (approximate volume per dwelling per week) for the bulk bin component of the service is set out in the table below.  The table also sets out the minimum number of dwellings for each volume option. This is because there is a need to maintain approximate equity in the standard volume of domestic waste collectable per dwelling in Logan. A minimum number of dwellings is required for premises to be eligible for at least 1 bulk bin.					
	<b>Volume options (approx. per dwelling per week)</b>	<b>Bulk bin size</b>	<b>Minimum dwellings</b>			
	240 litre					
		1100	5			
		1500	6			
		2000	8			
		3000	11			
	140 litre					
		1100	7			
		1500	9			
		2000	12			
		3000	18			
	<b>Acceptable volume variation per dwelling</b>  See the acceptable volume range for domestic waste set out in <i>Item 3C. Bulk bin collection services—Acceptable volume variation per dwelling</i> .					
	<b>Number of bulk bins</b>  Calculated in accordance with the calculation set out in <i>Item 3C. Bulk bin collection services—Number of bulk bins</i> .					
	<b>Conditions</b>	For the bulk bin service, the conditions in <i>Item 3C. Bulk bin collection services—Conditions</i> apply.				
	<b>3F. Additional collection service - body corporate (or equivalent) bin</b>					
<b>Service</b>	In the event that a body corporate (or equivalent) considers that the options listed previously provide inadequate domestic waste or recyclable waste volume entitlements, or if bins are required for common areas, it will be possible for the body corporate (or equivalent) to apply for the following additional bin collection services.					



			Rate Code	Annual charge
	Domestic waste	140 litre wheelie bin, serviced once per week	5K140	\$74.00
		240 litre wheelie bin, serviced once per week	5K240	\$97.00
		1,100 litre bulk bin, serviced 1, 2 or 3 times per week	5F1100	\$828.00
		1,500 litre bulk bin, serviced 1, 2 or 3 times per week	5F1500	\$888.00
		2,000 litre bulk bin, serviced 1, 2 or 3 times per week	5F2000	\$1,325.00
		3,000 litre bulk bin, serviced 1, 2 or 3 times per week	5F3000	\$1,592.00
	Recyclable waste	140 litre wheelie bin, serviced once per fortnight	5K140R	\$56.00
		240 litre wheelie bin, serviced once per fortnight	5K240R	\$62.00
		360 litre wheelie bin, serviced once per fortnight	5K360R	\$80.00
		1,100 litre bulk bin, serviced once per week	5F1100R	\$902.00
Conditions	1. The domestic waste management utility charges for these services will apply to the body corporate. 2. The body corporate must as soon as practical advise Council of any change to its postal address so that rates notices can be delivered. 3. Council may cancel the service and remove the additional bins if the associated waste management utility charges have not been paid within sixty days of the due date for payment of the charges. 4. The application by the body corporate (or equivalent) for these additional bin collection services must acknowledge the above conditions. 5. For the bulk bin component of this service, the conditions in <i>Item 3C. Bulk bin collection services—Conditions</i> also apply.			
4. Domestic premises: Multiple dwellings - not strata-titled				
4A. Standard collection service – wheelie bin				
Service	The standard collection service that will be provided to each dwelling is a weekly 240 litre wheelie bin collection service for domestic waste and fortnightly 240 litre wheelie bin collection service for recyclable waste.  For multiple dwellings – not strata titled that contain 11 or more dwellings, the collection of wheelie bins shall be undertaken within the property rather than on the footpath, where practical.  The waste management utility charge is levied on each dwelling.		5B	\$303.00

		Rate Code	Annual charge
4B. Alternative collection service – wheelie bin			
Service	The following collection services are alternatives to the standard collection service that can be specifically requested by written application for each dwelling.  The waste management utility charge is levied on each dwelling.		
	Domestic waste 140 litre weekly and recyclable waste 140 litre fortnightly		5A \$286.00
	Domestic waste 140 litre weekly and recyclable waste 240 litre fortnightly		5A \$286.00
	Domestic waste 140 litre weekly and recyclable waste 360 litre fortnightly		5A \$286.00
	Domestic waste 240 litre weekly and recyclable waste 140 litre fortnightly		5B \$303.00
	Domestic waste 240 litre weekly and recyclable waste 360 litre fortnightly		5B \$303.00
	Domestic waste 240 litre weekly and no recyclable waste.  Only available when a Council officer has determined that it is not possible for any other wheelie bin or bulk bin service option incorporating recycling to be offered. This could be because of lack of space to store bins on-site, inability of the collection vehicle to access bins on-site or lack of space on the footpath to present bins for servicing.		5B240 \$201.00
4C. Alternative collection service – combination			
Service	The owners of multiple dwelling premises that are not strata-titled are permitted to use any combination of the following service types on the condition that the total domestic waste and recyclable waste entitlement for each dwelling on the property is at least 120 litres of domestic waste and 70 litres of recyclable waste weekly.  The waste management utility charge is levied for each dwelling.		
	Domestic waste	140 litre wheelie bin, serviced once per week	5F140 \$173.00
		240 litre wheelie bin, serviced once per week	5F240 \$190.00
		1,100 litre bulk bin, serviced 1, 2 or 3 times per week	5F1100 \$828.00
		1,500 litre bulk bin, serviced 1, 2 or 3 times per week	5F1500 \$888.00
		2,000 litre bulk bin, serviced 1, 2 or 3 times per week	5F2000 \$1,324.00
		3,000 litre bulk bin, serviced 1, 2 or 3 times per week	5F3000 \$1,592.00
	Recyclable waste	140 litre wheelie bin, serviced once per fortnight	5F140R \$113.00
		240 litre wheelie bin, serviced once per fortnight	5F240R \$113.00
		360 litre wheelie bin, serviced once per fortnight	5F360R \$113.00
		1,100 litre bulk bin, serviced once per week	5F1100R \$902.00

		Rate Code	Annual charge
	<p><b>Acceptable volume variation per dwelling for the bulk bin service</b></p> <p>See the acceptable volume range for set out in <i>Item 3C. Bulk bin collection services—Acceptable volume variation per dwelling</i>.</p> <p><b>Number of bulk bins for the bulk bin service</b></p> <p>Calculated in accordance with the calculation set out in <i>Item 3C. Bulk bin collection services—Number of bulk bins</i>.</p> <p>If the number of bulk bins calculated is less than 1 bulk bin, then that bulk bin service is not available. This is because there is a need to maintain approximate equity in the standard volume of domestic and recyclable waste collectable per dwelling in Logan. A minimum number of dwellings is required for premises to be eligible for at least 1 bulk bin.</p>		
Conditions	For the bulk bin service, the conditions in <i>Item 3C. Bulk bin collection services—Conditions</i> apply.		
5. Domestic premises: Retirement facility with independent living units			
Service	A retirement facility with independent living units is subject to the same standard collection service, alternative collection service option and bulk bin collection service option available to multiple dwellings, that is:		
	If the retirement facility is strata-titled	<i>Item 3—Domestic premises: Multiple dwellings—strata-titled</i> applies. In applying Item 3, each independent living unit is treated as a dwelling.	
	If the retirement facility is not strata-titled	<i>Item 4—Domestic premises: Multiple dwellings—not strata-titled</i> applies. In applying Item 4, each independent living unit is treated as a dwelling.	
	Retirement facilities with independent living units which have central dining facilities may also apply for an alternative service of one 240 litre domestic waste and one 240 litre recycling bin to be issued for every two units within the domestic premises.		
		For this alternative service, a waste management utility charge of 50% of the standard 240 litre domestic waste and one 240 litre recycling bin will be applied to each unit, or if the premises is not strata-titled, the full waste management utility charge for each standard 240 litre domestic waste wheelie bin and the 240 litre recyclable waste wheelie bin will be applied to the parent property for each unit.	
		The waste management utility charge is levied for each unit.	
Conditions	For the bulk bin service, the conditions in <i>Item 3C. Bulk bin collection services—Conditions</i> apply.		
6. Domestic premises: All other domestic premises			
Service	Any domestic premises not specifically provided for in Items 1 to 5 of this Schedule is subject to the same standard collective service, alternative collection service option and bulk bin collection service option available to multiple dwellings as follows.		
		The waste management utility charge is levied for each dwelling/unit.	

			Rate Code	Annual charge
	If the domestic premises is strata-titled	Item 3. Domestic premises: Multiple dwellings - strata-titled applies.  In applying Item 3, each lot is treated as a dwelling.		
	If the domestic premises is not strata-titled	<p>Item 4. Domestic premises: Multiple dwellings - not strata-titled applies. In applying Item 4:</p> <ol style="list-style-type: none"> <li>1. Subject to paragraphs 2 and 3 below, each dwelling or unit is treated as a dwelling.</li> <li>2. If any of the dwellings or units contain more than 6 bedrooms, then every 6 bedrooms (or part) across the entire site are deemed to comprise one dwelling, rounded to the nearest whole number. To remove doubt, this applies to the entire site even if some dwellings or units on the site have less than 6 bedrooms.</li> <li>3. If the domestic premises is not grouped into separate dwellings or units, every 6 bedrooms (or part) across the entire site are deemed to comprise one dwelling, rounded to the nearest whole number.</li> </ol> <p>Example 1 A rooming accommodation has 12 self-contained units, each containing 6 bedrooms. In applying Item 4, there are 12 dwellings.</p> <p>Example 2 A rooming accommodation has 12 self-contained units, each containing 8 bedrooms.  In applying Item 4, as there are more than 6 bedrooms comprising one dwelling, then every 6 bedrooms (or part) across the entire site are deemed to comprise a dwelling. The total number of bedrooms across the entire site is 96. 96 bedrooms divided by 6 is 16. There are deemed to be 16 dwellings.</p> <p>Example 3 A rooming accommodation has 12 self-contained units. 6 units contain 8 bedrooms each. 6 units contain 5 bedrooms each. As there is at least one dwelling on the site with more than 6 bedrooms, every 6 bedrooms across the entire site are deemed to comprise a dwelling. The total number of bedrooms across the entire site is 78 bedrooms. 78</p>		

			Rate Code	Annual charge
		divided by 6 is 13. There are deemed to be 13 dwellings.  Example 4 A rooming accommodation has 8 bedrooms.  In applying Item 4, every 6 bedrooms is deemed to comprise a dwelling. That is, 8 bedrooms divided by 6 is 1.3, rounded to 1. There is deemed to be 1 dwelling.  Example 5 A relocatable home park has 45 relocatable dwellings (each relocatable dwelling has less than 6 bedrooms).  In applying Item 4, there are 45 dwellings.		
Conditions	For the bulk bin service, the conditions in <i>Item 3C. Bulk bin collection services-Conditions</i> apply.			
7. Additional waste collection services for domestic premises				
Service	The following collection services are available as additional services to dwelling houses and dual occupancies only.  Additional bulk bin services are not available to dwelling houses or dual occupancies.  Refer to <i>Item 3F for additional services available to multiple dwellings – strata titled.</i>  Refer to <i>Item 4C for alternative services available to multiple dwellings – not strata titled.</i>			
	Domestic waste	140 litre wheelie bin, serviced once per week	5C	\$74.00
		240 litre wheelie bin, serviced once per week	5H	\$97.00
	Recyclable waste	140 litre wheelie bin, serviced once per fortnight	5CR	\$56.00
		240 litre wheelie bin, serviced once per fortnight	5HR	\$62.00
		360 litre wheelie bin, serviced once per fortnight	5ER	\$80.00
Conditions	1. Application by the owner. (a) Must be in writing and be signed by the owner. 2. Application by non-owner occupiers (renters):. (a) Must be in writing and be signed by the occupier. (b) The application must be accompanied by advance payment for 12 months of service. (c) A service renewal invoice will be forwarded to the applicant at least 30 days prior to the expiration of the 12 months of service. Failure to pay the invoice prior to the due date will result in the service being withdrawn. (d) The service may be cancelled at any time, but no refunds will be paid for unused service.  For the bulk bin component of this service, the conditions in <i>Item 3C. Bulk bin collection services - Conditions</i> also apply.			

		Rate Code	Annual charge
<b>8. Support wheelie bin service</b>			
<b>Service</b>	<p>A "supported bin service" is one where:</p> <ul style="list-style-type: none"> <li>the resident is physically unable to move their wheelie bins to the footpath for servicing by the waste collection vehicle; and</li> <li>the collection vehicle driver alights the vehicle, enters serviced premises and takes the wheelie bins to the vehicle for emptying before returning them to the waste container storage place at the premises.</li> </ul>		
<b>Conditions</b>	<p>Support waste services will not be provided unless:</p> <ol style="list-style-type: none"> <li>A written application is made and is accompanied by a medical certificate stating that the applicant is unable to place wheelie bins in the required position on the footpath for servicing.</li> <li>There is no other person who resides at the premises who is able to place the wheelie bins on the footpath for collection.</li> <li>The wheelie bins to be serviced will be stored in an easily accessible location no more than 60 metres from the access point to the premises.</li> <li>Roaming pets are restrained on bin collection days.</li> </ol>		
<b>9. Medical assistance bin service</b>			
<b>Service</b>	<p>A "medical assistance bin service" may be provided in the case of a resident who, directly as a result of a medical condition, generates significantly greater quantities of domestic waste and/or recyclable waste and requires additional wheelie bins.</p> <p>An example is a home dialysis patient, who will have large quantities of plastic waste, cardboard and containers to deal with because of the dialysis process.</p> <p>The additional wheelie bins may be in the form of either or both:</p> <ul style="list-style-type: none"> <li>Domestic waste: 140 or 240 litre wheelie bin;</li> <li>Recyclable waste: 140, 240 or 360 litre wheelie bin.</li> </ul> <p>This additional service is provided at no charge, that is, there will be no utility charges associated with this additional waste collection service.</p>		
<b>Conditions</b>	<p>The application must be accompanied by written advice from a medical practitioner stating that the applicant will, as a result of their medical condition, require assistance disposing of additional waste.</p>		

			Rate Code	Annual charge
<b>10. Commercial and industrial premises</b>				
<b>Service</b>	The commercial waste and recyclable waste collection services that can be requested by the owners, property managers or bodies corporate of commercial and industrial premises are as follows:			
	Commercial waste	140 litre wheelie bin, serviced 1 – 7 times weekly	5D140 for one per week and 5D140A for additional	\$310.00
		240 litre wheelie bin, serviced 1 – 7 times weekly	5D240 for one per week and 5D240A for additional	\$475.00
		1,000 bulk bin, serviced 1 – 7 times weekly	5D1000 for one per week and 5D1000A for additional	\$2,003.00
		1,100 bulk bin, serviced 1 – 7 times weekly	5D1100 for one per week and 5D1100A for additional	\$2,207.00
		1,500 bulk bin, serviced 1 – 7 times weekly	5D1500 for one per week and 5D1500A for additional	\$2,947.00
		2,000 bulk bin, serviced 1 – 7 times weekly	5D2000 for one per week and 5D2000A for additional	\$3,647.00
		3,000 bulk bin, serviced 1 – 7 times weekly	5D3000 for one per week and 5D3000A for additional	\$5,411.00
	Recyclable waste	140 litre wheelie bin, serviced once fortnightly	5D140R	\$63.00
		240 litre wheelie bin, serviced once fortnightly	5D240R	\$72.00
		360 litre wheelie bin, serviced once fortnightly	5D360R	\$88.00
		1,100 bulk bin, serviced once per week	5D1100R	\$1,083.00



			Rate Code	Annual charge
Conditions	For bulk bin services, the conditions set out in <i>Item 3C. Bulk bin collection services</i> -Conditions must be complied with.			
11. Commercial premises: Council properties				
Service	The full range of domestic waste and recyclable waste collection services for commercial premises detailed in Item 10. Commercial and industrial premises above are available to Council properties.			
Levying of charges	Wheelie bins on properties administered by Council's Community Services branch eg. sporting clubs, community centres, Girl Guides, Boy Scouts and Meals on Wheels	All collection services will be the subject of waste management utility charges levied through Council's rating system.		
	Park wheelie bins, park litter bins, street wheelie bins and street litter bins	Council's Health, Environment & Waste branch will charge the relevant Council branch directly for the service. Such charge may include an administration component.		
	Bulk bins	Council's Health, Environment & Waste branch will charge the relevant Council branch directly for the service. Such charge may include an administration component.		
12. Green waste collection service				
Service	140 litre wheelie bin, serviced fortnightly		5GW140	\$48.00
	240 litre wheelie bin, serviced fortnightly		5GW240	\$53.00
	360 litre wheelie bin, serviced fortnightly		5GW360	\$78.00
Conditions	<b>Storage and collection</b> 1. Green waste bin to be stored on the property. 2. Green waste bin to be presented on the kerbside for collection. 3. If it eventuates that there is insufficient storage or presentation space, the service will be cancelled, the bin removed and all charges cancelled/refunded. <b>Application</b> 4. Standard application is for one or two bins. Requests for more than two bins will be assessed by Council, by inspection if necessary. 5. In making an application for a green waste bin, applicants are confirming that they have adequate space to store the bin on their property and present the bin on the kerbside for collection. 6. Applications for green waste bins may be made by: (a) Property owner, who will be levied the green waste collection service utility charge in their rates notice; and (b) Non-owner occupiers (renters) - and in these circumstances the following conditions apply:			



		Rate Code	Annual charge
	<p>(i) The occupier will be charged for the green waste collection service in accordance with the Schedule of Commercial and Other Charges.</p> <p>(ii) The application must be accompanied by advance payment for 12 months of service.</p> <p>(iii) A service renewal invoice will be forwarded to the applicant at least 30 days prior to the expiration of the 12 months of service. Failure to pay the invoice prior to the due date will result in the service being withdrawn.</p> <p>(iv) The service may be cancelled by the resident at any time, but no refunds will be paid for unused service.</p> <p>7. Owners and non-owner occupiers of units in multi-unit complexes (both domestic and commercial) may apply for green waste bins, but their applications must contain the written approval of the body corporate or property manager confirming that there is no objection to use of the bin, and that there is adequate space to both store and present the bin for servicing.</p> <p>8. Acceptable and not acceptable green waste bin contents are as follows.</p>		
The only acceptable items that can be placed in the green waste bin	The following items cannot be placed in the green waste bin		
<ul style="list-style-type: none"><li>• garden prunings</li><li>• grass clippings</li><li>• shrubs (shake off the soil)</li><li>• weeds (shake off the soil)</li><li>• leaves and loose bark</li><li>• palm fronds (fronds must be cut so they can fit into the bin, bent palm fronds can get stuck in the bin preventing it being emptied)</li><li>• small branches (no more than 15 centimetres in diameter and 40 centimetres in length)</li><li>• newspaper to line the bin so that grass clippings do not stick to the bottom</li></ul>	<ul style="list-style-type: none"><li>• plastic bags (green waste must also not be put into bags)</li><li>• general waste</li><li>• nappies (including compostable nappies)</li><li>• recyclable waste</li><li>• kitchen waste, including fruit, vegetable and meat scraps</li><li>• animal droppings</li><li>• large logs, branches and stumps</li><li>• garden hoses or tools</li><li>• rocks and building materials</li><li>• treated, composite or painted timber</li><li>• potting mix, soil and ash</li><li>• plant pots</li><li>• hazardous waste</li><li>• batteries or chemicals</li></ul>		

A sustainable and cost effective system of waste collection services are underpinned by the “Waste Collection Services Policy” adopted 23 June 2021. All decisions and/or actions made under this policy are made in accordance with the “Waste Collection Services Procedure”.

**Table 9 - Sporting, Recreational and Community Organisation Concessions**

Remission category	Remission percentage (%)		
	Utility charges	Sewerage charges	Cleansing charges
Category A (1)	100% Water access charges and 60% water volumetric charges	100% sewerage access charges	50% cleansing rates for the 240L service (excluding commercial or industrial services)
Category B (2)	50% Water access charges and 60% water volumetric charges	50% sewerage access charges	No waste management remissions
Category C (3)	No remissions		

Notes:

1. Category A means sporting, recreational and community organisations leasing Council owned or controlled land, and who do not operate gaming machines.
2. Category B means sporting, recreational and community organisations leasing Council owned or controlled land, and who hold a gaming machine licence or permit issued by the Office of Liquor and Gaming Regulation, and who operate 15 or less gaming machines.
3. Category C means sporting, recreational and community organisations leasing Council owned or controlled land, and who hold a gaming machine licence or permit issued by the Office of Liquor and Gaming Regulation, and who operate 16 or more gaming machines.

**Table 10 - Community Organisation Remissions**

Charge type	Charge description	Remission details
Refuse disposal charges		<p>Applies to all community organisations approved by the Community Services Manager.</p> <p>Remission provides for free tipping at Council landfills as provided for by Council's <i>Exemptions from Waste Collection Disposal Charges policy</i>.</p> <p>Remission also provides for extra ordinary standard 240L services for approved organisations hosting community events within Logan City, for the duration of the event as stipulated in Council's <i>Exemptions from Waste Collection Disposal Charges policy</i>.</p>
Trunk infrastructure charges	Water, wastewater, parks, transport, stormwater and community land for community facilities.	<p>Remission may apply to not-for-profit or charitable organisations that are:</p> <ol style="list-style-type: none"> <li>1. Organisations endorsed as charitable organisations by the Australian Taxation Office.</li> <li>2. Charitable organisations that use either a volunteer or paid workforce;</li> <li>3. Not-for-profit community-based organisations such as senior citizens clubs, men's shed, scouts and guides, and other welfare, cultural, Aboriginal and Torres Strait Islander, environmental, rescue, and youth organisations;</li> <li>4. Religious organisations; and</li> <li>5. Other organisations determined by council in extenuating circumstances.</li> </ol>

**Table 11 - Pensioner Remissions**

<b>Provider</b>	<b>Remission description</b>	<b>Percentage or amount \$ p.a.</b>
State Government	Pensioner subsidy on current rates and charges, excluding Emergency Levy	20%, max \$200
State Government	Pensioner subsidy on water access and volumetric charges	Max, \$120
State Government	Pensioner subsidy on the Emergency Levy charge <sup>1</sup>	20%
Council	Pensioner remission on the differential general rate - maximum rate pensioners.	Max \$379.20
Council	Pensioner remission on the differential general rate - non - maximum rate pensioners.	Max \$189.60
Council	Remission on waste charges - maximum rate pensioners	10%
Council	Remission on waste charges - non-maximum rate pensioners	5%

Notes:

1. A 20% discount is available on the Emergency Levy for your principle place of residence if you hold a Pensioner Concession Card or a Repatriation Health Card (Gold Card).
2. Pensioner remissions apply to multiple rate types.

**Table 12 - Rates Concessions for Environmental Land previously zoned Residential Conservation**

<b>Council rate code</b>	<b>Land designation</b>	<b>Concession description</b>	<b>Concession amount p.a.</b>
2B50	Conservation A	Designated Conservation A under the Strategic Plan and included in the Residential Conservation zone under the Superseded Planning Scheme 1997, until:  Property owners no longer comply with conditions; and/or  There is a change of property ownership (change of title); and/or  A development application is approved that impacts on the environmental values of the property, whichever occurs first.	50% on the differential or minimum general rate, whichever is greater
2B25	Conservation B	Designated Conservation B under the Strategic Plan and included in the Residential Conservation zone under the Superseded Planning Scheme 1997, until:  Property owners no longer comply with conditions; and/or  There is a change of property ownership (change of title); and/or  A development application is approved that impacts on the environmental values of the property, whichever occurs first.	25% on the differential or minimum general rate, whichever is greater

**Table 13 - Environmental Levy Concessions**

<b>Council rate code</b>	<b>Basis</b>	<b>Concession description</b>	<b>Concession amount p.a.</b>
8AR1	Environmental Conservation Partnerships Policy	The subject land is subject to a valid and current Voluntary Conservation Agreement or Voluntary Conservation Covenant under Council's Environmental Conservation Partnerships policy.	100% of Environmental Levy

# Rural Fire Special Charge 2022/23

## Purpose:

To provide contributions to the Rural Fire Brigades Local Area Finance Committee to assist in providing adequate Rural Fire Services to Logan City.

## RURAL FIRE SPECIAL CHARGE

## Recommendation:

Where, in accordance with the *Fire and Rescue Service Act 2009*, Council has resolved, in accordance with section 94 (Power to levy rates and charges) of the *Local Government Act 2009* and section 94 (Levying special rates or charges) of the *Local Government Regulation 2012*, that:

- (a) the good rule and government of the area under the control of the Logan City Council, is and will be furthered by contributions to the Rural Fire Brigades Local Area Finance Committee to assist in providing an adequate Rural Fire Service;
- (b) Council is of the opinion that the contributions are for the special benefit of the rateable land within the Logan City Council situated outside the defined Urban Fire District and situated within the defined Rural Fire Brigades District;
- (c) the said contributions shall be funded by the levy of a special charge of **\$20.00** per annum upon that rateable land situated outside the defined Urban Fire District and within the defined Rural Fire Brigades District.
- (d) that the Overall Plan be as follows:

### **Overall Plan**

- (i) Rateable land to which the rate or charge applies as follows:  
The Rural Fire Special Charge applies to all rateable land not located within an Urban Fire District and within the defined Rural Fire brigades District.
- (ii) Description of the service, facility or activity as follows:  
To provide contributions to the Rural Fire Brigades Local Area Finance Committee to assist in providing adequate Rural Fire Services.
- (iii) Estimated Cost of implementing the overall plan as follows:  
The estimated cost of implementing the overall plan is \$216,008.30. The amount of \$165,575.41 is to be distributed for operational expenditure with any remaining funding transferred to the Local Area Finance Committee (Rural Fire Levy) Trust Account for the purpose of approved capital expenditure and to assist brigades manage urgent operational needs should the brigades experience a busy fire season.
- (iv) Estimated time for implementing the overall plan as follows:  
The estimated time for implementing the overall plan is 1 year, commencing 1 July 2022 and concluding 30 June 2023.

**Logan City Council**

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