



# LOGAN CITY COUNCIL ANNUAL BUDGET

## 2019/2020

INNOVATIVE, DYNAMIC, CITY OF THE FUTURE





**Table of Contents****Page**

<b>Draft Resolution.....</b>	<b>2</b>
<b>Executive Leadership Team .....</b>	<b>7</b>
<b>Statement of Estimated Financial Position 2018/2019.....</b>	<b>8</b>
<b>Budget Documents 2019/2020 .....</b>	<b>9</b>
Debt Policy 2019/2020 .....	10
Accounting Policy Statement 2019/2020.....	14
Revenue Policy 2019/2020.....	16
Statement of Income and Expenditure 2019/2020.....	24
Statement of Income and Expenditure 2020/2021.....	26
Statement of Income and Expenditure 2021/2022.....	27
Long-Term Financial Forecast.....	28
Long-Term Statement of Comprehensive Income .....	29
Long-Term Statement of Financial Position .....	31
Long-Term Statement of Cash Flows.....	33
Long-Term Statement of Changes in Equity.....	35
Measures of Financial Sustainability .....	37
<b>Revenue Statement 2019/2020 .....</b>	<b>40</b>
Schedule 1 - Tables.....	60
<b>Rural Fire Special Charge 2019/2020.....</b>	<b>77</b>





## Draft Resolution

1. That Council receive and adopt the tabled documents being:
  - (a) the Statement of Estimated Financial Position 2018/2019, prepared in accordance with section 205 (Statement of estimated financial position) of the *Local Government Regulation 2012*; and
  - (b) the Council Budget 2019/2020, in accordance with section 169 (Preparation and content of budget) of the *Local Government Regulation 2012*, comprising:
    - (i) the Debt Policy 2019/2020 as incorporated in pages 10 to 13 of the Logan City Council Annual Budget 2019/2020, prepared in accordance with section 192 (Debt policy) of the *Local Government Regulation 2012*; and
    - (ii) the Accounting Policy Statement 2019/2020 as incorporated in pages 14 to 15 of the Logan City Council Annual Budget 2019/2020, 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 2019/2020, as incorporated in pages 16 to 23 of the Logan City Council Annual Budget 2019/2020, prepared in accordance with section 193 (Revenue policy) of the *Local Government Regulation 2012*; and
    - (iv) the Statement of Income and Expenditure 2019/2020 as incorporated in page 24 of the Logan City Council Annual Budget 2019/2020, 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 2019/2020 financial year compared with the rates and utility charges levied in the 2018/2019 budget, 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 2020/2021 as incorporated in page 26 of the Logan City Council Annual Budget 2019/2020, 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 2021/2022 as incorporated in page 27 of the Logan City Council Annual Budget 2019/2020, 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 28 to 36 of the Logan City Council Annual Budget 2019/2020, 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 37 to 39 of the Logan City Council Annual Budget 2019/2020, prepared in accordance with section 169 (Preparation and content of budget) of the *Local Government Regulation 2012*; and





- (c) the Revenue Statement 2019/2020, as incorporated in pages 40 to 76 of the Logan City Council Annual Budget 2019/2020, 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 2019/2020 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 2019/2020.
- (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 2019/2020 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 2019/2020.
- (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 2019/2020 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 2019/2020 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 2019/2020 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 2019/2020 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 9.83 percent (9.83%) 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 rates and charges excluding the water service charge, water consumption charge, wastewater charge and State Government Emergency 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 2019/2020 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 2019/2020 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 2019/2020 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 \$349.20 per annum; and
  - (b) a remission on the Differential General Rate to non-maximum rate pensioners of up to \$174.60 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 2019/2020 with respect to part of the Differential General Rate or Minimum General Rate levied for those owners of rateable land which was on the commencement of the Superseded Planning Scheme 1997:
  - (a) designated Conservation A or Conservation B under the Strategic Plan and included in the Residential Conservation zone under the Superseded Planning Scheme 1997; or
  - (b) designated Conservation A or Conservation B under the Strategic Plan under the Superseded Planning Scheme 1997 and included in the Residential Conservation zone under the Superseded Planning Scheme 1997 by way of an application to amend the Superseded Planning Scheme 1997 where:
    - (i) the application to amend the Superseded Planning Scheme 1997 was or the conditions attached to the amendment were approved under the *Local Government (Planning Environment) Act 1990* (repealed Act) or under section 6.1.26 (Effect of commencement on other applications in progress) of the *Integrated Planning Act 1997* (repealed Act) and the conditions were attached to the land under the repealed Act or section 6.1.26 of the *Integrated Planning Act 1997* (repealed Act); and
    - (c) there has been no change of title, nor an approved development application that impacts on the environmental values of the property, 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 2019/2020 with respect to the whole of the separate environmental charge which shall apply to land which:
  - (a) is subject to the Historic Logan Planning Scheme 2006, until:
    - (i) there is a change of property ownership (change of title); this does not include a title transfer or sale where two parties owned land and the title is transferred to one of those owners; and/or
    - (ii) a development application is approved that impacts on the environmental values of the property; whichever occurs first; or
  - (b) is subject to a valid and current Voluntary Conservation Agreement or Voluntary Conservation Covenant under Council's Conservation Incentives Policy for the life of the contract or covenant.
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 2019/2020 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.



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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 2019/2020.
  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 2019/2020. The Farming concession means the reduction of the number of environmental charges and community infrastructure charges provided for in the Revenue Statement 2019/2020 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 2019/2020 Register of Cost-recovery Fees, be made and levied as and from 1 July 2019.
  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 2019/2020 Schedule of Commercial and Other Charges, be made and levied as and from 1 July 2019.
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## Executive Leadership Team

INTERIM ADMINISTRATOR

Tamara O'Shea

ACTING CHIEF EXECUTIVE OFFICER

Silvio Trinca

DIRECTOR, ORGANISATIONAL SERVICES

Robert Strachan

ACTING DIRECTOR, ROAD & WATER INFRASTRUCTURE

Daryl Reilly

DIRECTOR, COMMUNITY SERVICES

Katie Barton-Harvey

DIRECTOR, STRATEGY & SUSTAINABILITY

David Hansen

DIRECTOR, INNOVATION & CITY TRANSFORMATION

Scott Bourke







## Statement of Estimated Financial Position 2018/2019

	2018/2019 Original Budget \$'000	2018/2019 Amended Budget \$'000	2018/2019 Estimated Actual \$'000
<b><u>INCOME</u></b>			
<b><u>Operating Income</u></b>			
Gross rates, levies and charges	449,395	449,762	449,762
Discounts and pensioner remissions	(17,819)	(17,699)	(17,699)
Fees and charges	37,565	35,569	35,569
Interest received	9,109	10,863	10,863
Operational grants and subsidies	11,883	13,612	13,612
Operational contributions and donations	563	566	566
Other Income	21,871	23,453	23,453
<b>Total Operating Income</b>	<b>512,566</b>	<b>516,126</b>	<b>516,126</b>
<b><u>Capital Income</u></b>			
Capital grants and subsidies	16,869	11,621	11,621
Contributions from Developers - Cash	52,375	101,925	101,925
Contributions from Developers - Assets	94,531	101,126	101,126
Gain on sale of non-current assets	296	751	751
<b>Total Capital Income</b>	<b>164,071</b>	<b>215,422</b>	<b>215,422</b>
<b>TOTAL INCOME</b>	<b>676,637</b>	<b>731,548</b>	<b>731,548</b>
<b><u>EXPENSES</u></b>			
<b><u>Operating Expenses</u></b>			
Employee costs	157,084	155,860	155,860
Materials and services	220,084	220,361	220,361
Finance costs	11,475	11,731	11,731
Depreciation and amortisation	106,177	108,180	108,180
Other expenses	4,926	4,311	4,311
<b>Total Operating Expenses</b>	<b>499,745</b>	<b>500,443</b>	<b>500,443</b>
<b><u>Capital Expenses</u></b>			
Asset write-offs	16,860	16,860	16,860
<b>Total Capital Expenses</b>	<b>16,860</b>	<b>16,860</b>	<b>16,860</b>
<b>TOTAL EXPENSES</b>	<b>516,605</b>	<b>517,303</b>	<b>517,303</b>
<b>NET RESULT</b>	<b>160,032</b>	<b>214,245</b>	<b>214,245</b>





## **Budget Documents 2019/2020**

Debt Policy 2019/2020

Accounting Policy Statement 2019/2020

Revenue Policy 2019/2020

Statement of Income and Expenditure 2019/2020

Statement of Income and Expenditure 2020/2021

Statement of Income and Expenditure 2021/2022

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 2019/2020

Rural Fire Special Charge 2019/2020

Register of Cost-Recovery Fees and Schedule of Commercial and Other Charges 2019/2020







## Debt Policy 2019/2020

Document #: 10249257

### POLICY



CP ID: OS  
Date Adopted: 24/06/2019  
File No: 1005516-1  
Minute Number:

**Policy Title:** DEBT POLICY 2019/2020

**Stream:** ORGANISATIONAL SERVICES

**Branch:** FINANCE

**Policy Objective:** To ensure borrowing decisions are financially sustainable.

**Policy Scope:**

This policy has been developed in accordance with section 192 (Debt policy) of the *Local Government Regulation 2012*. The Act requires Council, as part of its annual budgetary process, to identify the borrowings planned for the 2019/2020 financial year and the next nine (9) financial years and the time over which Council plans to repay new and existing borrowings.

This policy applies to all forms of borrowings undertaken by Council.

**Definitions:**

Not applicable.

**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 to Council business units. 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 2019/2020 borrowing requirements. The proposed borrowing schedule for both external and internal loans are outlined below.





**External Borrowings**

	<b>2019/2020 \$</b>	<b>2020/2021 \$</b>	<b>2021/2022 \$</b>	<b>2022/2023 \$</b>	<b>2023/2024 \$</b>
Roads and Drainage	750,000	5,700,000	3,550,000	1,377,225	6,462,274
Community Facilities	2,294,000	6,598,305	6,064,210	3,258,400	489,898
Parks	2,138,074	-	-	-	185,031
Trunk Infrastructure Network	13,712,600	19,401,427	21,084,652	15,000,000	25,000,000
Water and Sewerage	91,757,980	132,500,000	95,000,000	25,000,000	35,000,000
<b>TOTAL</b>	<b>110,652,654</b>	<b>164,199,732</b>	<b>125,698,862</b>	<b>44,635,625</b>	<b>67,137,203</b>

	<b>2024/2025 \$</b>	<b>2025/2026 \$</b>	<b>2026/2027 \$</b>	<b>2027/2028 \$</b>	<b>2028/2029 \$</b>
Roads and Drainage	5,580,185	5,784,676	5,929,293	6,077,530	6,229,400
Community Facilities	-	-	-	-	-
Parks	1,570,003	-	-	-	-
Trunk Infrastructure Network	35,000,000	70,000,000	20,000,000	45,000,000	25,000,000
Water and Sewerage	45,000,000	75,000,000	15,000,000	20,000,000	15,000,000
<b>TOTAL</b>	<b>87,150,188</b>	<b>150,784,676</b>	<b>40,929,293</b>	<b>71,077,530</b>	<b>46,229,400</b>

Unless otherwise noted all 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>2019/2020 \$</b>	<b>2020/2021 \$</b>	<b>2021/2022 \$</b>	<b>2022/2023 \$</b>	<b>2023/2024 \$</b>
Water and Sewerage	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000

	<b>2024/2025 \$</b>	<b>2025/2026 \$</b>	<b>2026/2027 \$</b>	<b>2027/2028 \$</b>	<b>2028/2029 \$</b>
Water and Sewerage	20,000,000	20,000,000	20,000,000	20,000,000	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 \$110,652,654 from the Queensland Treasury Corporation during the 2019/2020 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.
15. This policy will be reviewed annually and amended as and when required, to meet the prevailing circumstances of the Council at that time.

**Related Policies/Legislation/Other Documents:**

DOC ID	DOCUMENT TYPE	DOCUMENT NAME
Not applicable		





## Accounting Policy Statement 2019/2020

Document #: 6178878

### POLICY



CP ID: OS  
Date Adopted: 24/06/2019  
File No 498508-1  
Minute Number:

Policy Title:	ACCOUNTING POLICY STATEMENT 2019/2020
Stream:	ORGANISATIONAL SERVICES
Branch:	FINANCE
Policy Objective:	To formally apply the accounting principles implicit in the National Competition Policy (NCP) reforms to the operational implementation of the Council's budget documents in accordance with section 34 of the <i>Local Government Regulation 2012</i> .

#### Policy Scope:

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.

#### 1. Tax Equivalents Policy

The Council resolves that in the 2019/2020 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.

#### 2. Depreciation Policy

The Council resolves that in the 2019/2020 financial year, the Council will provide for depreciation in accordance with the Council's policy "Depreciation of Non-Current Assets".

#### 3. Internal Services (Full Cost) Pricing Policy

The Council resolves that in the 2019/2020 financial year, the Council will apply full cost pricing for the Commercialised Business Units, in accordance with the Local Government Regulation 2012.

#### 4. Community Service Obligations

The Council resolves that in the 2019/2020 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".



**Definitions:**

Not applicable.

**Policy Statement:****1. Code of Competitive Conduct**

- (a) The Council resolves that in the 2019/2020 financial year, the Council will apply the National Competition Reforms 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

- (b) The Council resolves that in the 2019/2020 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.

**Related Policies/Legislation/Other Documents:**

DOC ID	DOCUMENT TYPE	DOCUMENT NAME
<a href="#">5969257</a>	Policy	Depreciation of Non-Current Assets
<a href="#">5985665</a>	Policy	Community Service Obligations
<a href="#">8474200</a>	Policy	Remissions to Sporting, Recreational and Community Organisations
-	Legislation	<i>Local Government Act 2009</i>
-	Legislation	<i>Local Government Regulation 2012</i>





## Revenue Policy 2019/2020

Document #: 4247390

### POLICY



CP ID:	OS
Date Adopted:	21/05/2019
File No	414813-1
Minute Number:	126/2019

**Policy Title:** REVENUE POLICY 2019/2020

**Stream:** ORGANISATIONAL SERVICES

**Branch:** FINANCE

**Policy Objective:** 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*.

#### Policy Scope:

This 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.

#### Definitions:

Not applicable.

#### Policy Statement:

The following procedure is to be undertaken for this Policy:

1. **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.

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

### (a) 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.

### (b) 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.

### (c) 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*.

### (d) 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*.



(e) 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*.

(f) 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*.

(g) 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.

(h) 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.







(i) 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.

(j) 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.

(k) 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.





(l) 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.

(m) 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.

(n) 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.

(o) 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.

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

(a) 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.

(b) 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".

(c) 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".

(d) 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.

- (i) 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.
- (ii) 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.
- (iii) 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 "Conservation Incentives Program" (Doc ID 6415008).



## (e) 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.

## (f) 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.

## (g) 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:

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

#### 4. 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"

## Related Policies/Legislation/Other Documents:

DOC ID	DOCUMENT TYPE	DOCUMENT NAME
<a href="#">5985665</a>	Policy	Community Service Obligations
<a href="#">6415008</a>	Policy	Conservation Incentives Program
<a href="#">6057976</a>	Policy	Environmental Levy
<a href="#">6057058</a>	Policy	Exemptions from Waste Collection Disposal Charges
<a href="#">5972941</a>	Policy	General Rate and Waste Charge/s Concessions to Pensioners
-	Legislation	<i>Local Government Act 2009</i>
-	Regulation	<i>Local Government Regulation 2012</i>
<a href="#">7532686</a>	Policy	Management of Outstanding Rates, Water, Wastewater, Other Charges and Sundry Debt Accounts
<a href="#">8474200</a>	Policy	Remissions to Sporting, Recreational and Community Organisations
-	Revenue Statement	Revenue Statement - 2019/2020
-	Legislation	<i>South-East Queensland Water (Distribution and Retail Restructuring) and Other Legislation Amendment Act 2012</i>
<a href="#">6063348</a>	Policy	Use of Reduction of Hire fees Funding
<a href="#">8146099</a>	Policy	Waiver of reductions of Infrastructure Charges for Community or Sporting Uses on Council Owned or Controlled Land
<a href="#">8427879</a>	Delegation of Authority	Waiver or Concession of Hire or Rental Fees for Use of the Council's Major and Community Venues
<a href="#">6735267</a>	Policy	Waste Services and Waste Management Utility Rate Charges

## Statement of Income and Expenditure 2019/2020

	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	471,649	224,690	35,250	211,709
Discounts and pensioner remissions	(18,661)	(16,864)	(1,797)	-
Fees and charges	36,286	27,711	5,707	2,868
Interest received	10,806	9,913	89	804
Operational grants and subsidies	12,519	12,519	-	-
Operational contributions and donations	1,554	532	-	1,022
Other income	40,037	11,833	17,835	10,370
<b>Total Operating Income</b>	<b>554,191</b>	<b>270,333</b>	<b>57,084</b>	<b>226,774</b>
<b><u>Capital Income</u></b>				
Capital grants and subsidies	22,518	22,018	-	500
Contributions from Developers - Cash	66,477	16,670	9,811	39,995
Contributions from Developers - Assets	102,957	86,697	-	16,260
Gain on sale of non-current assets	296	296	-	-
<b>Total Capital Income</b>	<b>192,248</b>	<b>125,682</b>	<b>9,811</b>	<b>56,755</b>
<b>TOTAL INCOME</b>	<b>746,439</b>	<b>396,015</b>	<b>66,895</b>	<b>283,529</b>
<b><u>EXPENSES</u></b>				
<b><u>Operating Expenses</u></b>				
Employee costs	166,131	137,096	5,243	23,792
Materials and services	248,097	103,608	37,602	106,888
Finance costs	11,084	(232)	75	11,241
Depreciation and amortisation	117,894	82,900	1,422	33,572
Other expenses	4,747	4,723	-	24
Competitive neutrality adjustments	-	(33,107)	5,375	27,731
<b>Total Operating Expenses</b>	<b>547,954</b>	<b>294,988</b>	<b>49,718</b>	<b>203,248</b>
<b><u>Capital Expenses</u></b>				
Asset write-offs	15,306	12,194	-	3,112
<b>Total Capital Expenses</b>	<b>15,306</b>	<b>12,194</b>	<b>-</b>	<b>3,112</b>
<b>TOTAL EXPENSES</b>	<b>563,260</b>	<b>307,182</b>	<b>49,718</b>	<b>206,360</b>
<b>Net Result</b>	<b>183,180</b>	<b>88,833</b>	<b>17,178</b>	<b>77,169</b>



**Note:** The total value of the change, expressed as a percentage, in the rates and utility charges levied for 2019/2020 (as adopted on 24 June 2019) compared with the rates and utility charges levied in 2018/2019 (as adopted on 25 June 2018) is 4.95% excluding discounts and remissions.

This increase in projected total revenue from rates and utility charges includes revenue to be received from all of the ratepayers in Logan e.g. 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 2020/2021

	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	496,475	240,344	36,561	219,570
Discounts and pensioner remissions	(19,795)	(17,874)	(1,921)	-
Fees and charges	37,924	28,920	5,992	3,012
Interest received	7,973	7,045	122	806
Operational grants and subsidies	12,770	12,770	-	-
Operational contributions and donations	542	542	-	-
Other income	41,302	12,531	18,193	10,578
<b>Total Operating Income</b>	<b>577,192</b>	<b>284,278</b>	<b>58,948</b>	<b>233,965</b>
<b><u>Capital Income</u></b>				
Capital grants and subsidies	15,883	10,163	-	5,720
Contributions from Developers - Cash	62,658	15,906	12,624	34,127
Contributions from Developers - Assets	126,212	109,626	-	16,585
Gain on sale of non-current assets	295	295	-	-
<b>Total Capital Income</b>	<b>205,047</b>	<b>135,991</b>	<b>12,624</b>	<b>56,432</b>
<b>TOTAL INCOME</b>	<b>782,239</b>	<b>420,269</b>	<b>71,572</b>	<b>290,398</b>
<b><u>EXPENSES</u></b>				
<b><u>Operating Expenses</u></b>				
Employee costs	172,288	142,273	5,438	24,577
Materials and services	251,479	100,908	38,916	111,654
Finance costs	13,780	1,390	243	12,148
Depreciation and amortisation	126,663	88,735	2,209	35,718
Other expenses	4,765	4,737	3	25
Competitive neutrality adjustments	-	(33,595)	5,259	28,336
<b>Total Operating Expenses</b>	<b>568,975</b>	<b>304,447</b>	<b>52,069</b>	<b>212,459</b>
<b><u>Capital Expenses</u></b>				
Asset write-offs	15,174	12,000	-	3,174
<b>Total Capital Expenses</b>	<b>15,174</b>	<b>12,000</b>	<b>-</b>	<b>3,174</b>
<b>TOTAL EXPENSES</b>	<b>584,149</b>	<b>316,447</b>	<b>52,069</b>	<b>215,633</b>
<b>Net Result</b>	<b>198,090</b>	<b>103,822</b>	<b>19,504</b>	<b>74,764</b>

## Statement of Income and Expenditure 2021/2022

	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	523,298	256,168	38,035	229,094
Discounts and pensioner remissions	(20,965)	(18,918)	(2,047)	-
Fees and charges	39,774	30,320	6,292	3,162
Interest received	7,110	5,994	166	951
Operational grants and subsidies	13,057	13,057	-	-
Operational contributions and donations	554	554	-	-
Other income	42,340	12,920	18,605	10,816
<b>Total Operating Income</b>	<b>605,168</b>	<b>300,094</b>	<b>61,051</b>	<b>244,023</b>
<b><u>Capital Income</u></b>				
Capital grants and subsidies	6,663	6,663	-	-
Contributions from Developers - Cash	75,208	14,754	17,162	43,292
Contributions from Developers - Assets	105,078	88,120	-	16,958
Gain on sale of non-current assets	295	295	-	-
<b>Total Capital Income</b>	<b>187,244</b>	<b>109,831</b>	<b>17,162</b>	<b>60,251</b>
<b>TOTAL INCOME</b>	<b>792,412</b>	<b>409,926</b>	<b>78,213</b>	<b>304,274</b>
<b><u>EXPENSES</u></b>				
<b><u>Operating Expenses</u></b>				
Employee costs	177,923	147,098	5,654	25,170
Materials and services	261,157	106,179	40,380	114,598
Finance costs	17,987	1,968	577	15,442
Depreciation and amortisation	133,442	93,914	3,099	36,429
Other expenses	4,873	4,844	3	26
Competitive neutrality adjustments	-	(34,072)	5,311	28,761
<b>Total Operating Expenses</b>	<b>595,382</b>	<b>319,932</b>	<b>55,024</b>	<b>220,426</b>
<b><u>Capital Expenses</u></b>				
Asset write-offs	15,246	12,000	-	3,246
<b>Total Capital Expenses</b>	<b>15,246</b>	<b>12,000</b>	<b>-</b>	<b>3,246</b>
<b>TOTAL EXPENSES</b>	<b>610,627</b>	<b>331,932</b>	<b>55,024</b>	<b>223,672</b>
<b>Net Result</b>	<b>181,785</b>	<b>77,994</b>	<b>23,189</b>	<b>80,602</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 Local Government, Community Recovery and Resilience.

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 2019/2020 \$'000	Estimate Year 2 2020/2021 \$'000	Estimate Year 3 2021/2022 \$'000	Estimate Year 4 2022/2023 \$'000
<b>INCOME</b>				
<b>Revenue</b>				
<b>Operating revenue</b>				
Net rates, levies and charges	452,988	476,681	502,332	528,284
Fees and charges	36,286	37,924	39,774	41,673
Interest received	10,806	7,973	7,110	7,687
Other income	40,037	41,302	42,340	39,504
Grants, subsidies, contributions and donations	14,073	13,312	13,612	13,918
<b>Total operating revenue</b>	<b>554,191</b>	<b>577,192</b>	<b>605,168</b>	<b>631,066</b>
<b>Capital revenue</b>				
Grants, subsidies, contributions and donations	191,952	204,752	186,949	191,316
<b>Total revenue</b>	<b>746,143</b>	<b>781,944</b>	<b>792,117</b>	<b>822,382</b>
<b>Capital income</b>				
Total capital income	302	295	295	295
<b>Total income</b>	<b>746,445</b>	<b>782,239</b>	<b>792,412</b>	<b>822,677</b>
<b>EXPENSES</b>				
<b>Operating expenses</b>				
Employee benefits	166,131	172,288	177,923	184,127
Materials and services	248,097	251,479	261,157	272,061
Finance costs	11,084	13,780	17,987	20,521
Depreciation and amortisation	117,894	126,663	133,442	142,132
Other expenses	4,747	4,765	4,873	4,983
<b>Total operating expenses</b>	<b>547,954</b>	<b>568,975</b>	<b>595,381</b>	<b>623,823</b>
<b>Capital expenses</b>				
Total capital expenses	15,312	15,174	15,246	15,319
<b>Total expenses</b>	<b>563,266</b>	<b>584,149</b>	<b>610,627</b>	<b>639,142</b>
<b>Net result</b>	<b>183,180</b>	<b>198,090</b>	<b>181,785</b>	<b>183,536</b>





Estimate Year 5 2023/2024 \$'000	Estimate Year 6 2024/2025 \$'000	Estimate Year 7 2025/2026 \$'000	Estimate Year 8 2026/2027 \$'000	Estimate Year 9 2027/2028 \$'000	Estimate Year 10 2028/2029 \$'000
553,679	581,347	610,473	640,931	672,020	706,914
43,588	45,624	47,826	50,124	52,560	55,082
7,154	6,396	6,482	8,192	7,930	9,370
40,514	41,630	42,781	43,969	45,195	46,461
14,231	14,587	14,951	15,325	15,708	16,101
<b>659,167</b>	<b>689,585</b>	<b>722,514</b>	<b>758,541</b>	<b>793,413</b>	<b>833,927</b>
187,927	198,019	201,980	209,745	217,827	218,364
<b>847,094</b>	<b>887,603</b>	<b>924,493</b>	<b>968,287</b>	<b>1,011,240</b>	<b>1,052,292</b>
295	295	295	295	295	295
<b>847,389</b>	<b>887,898</b>	<b>924,788</b>	<b>968,582</b>	<b>1,011,535</b>	<b>1,052,587</b>
191,059	198,746	206,761	215,119	223,837	232,932
284,397	294,636	309,473	322,482	337,017	348,552
20,589	21,287	22,621	25,813	25,414	25,742
149,065	156,278	159,983	168,405	176,932	185,730
5,096	5,224	5,355	5,490	5,628	5,770
<b>650,206</b>	<b>676,171</b>	<b>704,193</b>	<b>737,310</b>	<b>768,829</b>	<b>798,727</b>
15,393	15,478	15,565	15,654	15,746	15,839
<b>665,600</b>	<b>691,649</b>	<b>719,758</b>	<b>752,964</b>	<b>784,574</b>	<b>814,566</b>
<b>181,790</b>	<b>196,250</b>	<b>205,030</b>	<b>215,618</b>	<b>226,960</b>	<b>238,020</b>







## Long-Term Statement of Financial Position

	Proposed Year 1 2019/2020 \$'000	Estimate Year 2 2020/2021 \$'000	Estimate Year 3 2021/2022 \$'000	Estimate Year 4 2022/2023 \$'000
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	173,188	169,793	179,500	175,384
Trade and other receivables	66,810	70,178	73,733	76,855
Inventories	2,398	2,454	2,511	2,570
Other current assets	5,013	5,143	5,276	5,414
<b>Total current assets</b>	<b>247,408</b>	<b>247,567</b>	<b>261,020</b>	<b>260,222</b>
<b>Non-current assets</b>				
Trade and other receivables	970	970	970	970
Investments	7,122	7,122	7,122	7,122
Property, plant and equipment	6,165,254	6,621,606	6,984,988	7,286,497
Other non-current assets	6,670	7,344	7,166	6,971
<b>Total non-current assets</b>	<b>6,180,016</b>	<b>6,637,042</b>	<b>7,000,245</b>	<b>7,301,560</b>
<b>Total Assets</b>	<b>6,427,424</b>	<b>6,884,609</b>	<b>7,261,265</b>	<b>7,561,782</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Trade and other payables	62,136	63,850	66,076	68,556
Borrowings	18,572	25,832	31,674	33,703
Provisions	22,800	25,083	27,595	30,357
Other current liabilities	4,082	4,082	4,082	4,082
<b>Total current liabilities</b>	<b>107,590</b>	<b>118,848</b>	<b>129,426</b>	<b>136,698</b>
<b>Non-current liabilities</b>				
Borrowings	255,453	421,753	515,789	526,725
Provisions	8,713	9,175	9,673	10,211
<b>Total Non-current liabilities</b>	<b>264,167</b>	<b>430,928</b>	<b>525,462</b>	<b>536,936</b>
<b>Total Liabilities</b>	<b>371,756</b>	<b>549,777</b>	<b>654,888</b>	<b>673,634</b>
<b>Net community assets</b>	<b>6,055,668</b>	<b>6,334,833</b>	<b>6,606,377</b>	<b>6,888,148</b>
<b>COMMUNITY EQUITY</b>				
Asset revaluation surplus	2,814,856	2,895,931	2,985,690	3,083,926
Retained surplus	3,240,812	3,438,902	3,620,687	3,804,223
<b>Total community equity</b>	<b>6,055,668</b>	<b>6,334,833</b>	<b>6,606,377</b>	<b>6,888,148</b>





Estimate Year 5 2023/2024 \$'000	Estimate Year 6 2024/2025 \$'000	Estimate Year 7 2025/2026 \$'000	Estimate Year 8 2026/2027 \$'000	Estimate Year 9 2027/2028 \$'000	Estimate Year 10 2028/2029 \$'000
168,341	176,381	202,539	201,499	226,296	238,402
80,165	84,229	88,278	92,509	97,546	101,658
2,631	2,693	2,758	2,824	2,893	2,963
5,556	5,702	5,852	6,007	6,167	6,331
<b>256,693</b>	<b>269,005</b>	<b>299,427</b>	<b>302,840</b>	<b>332,901</b>	<b>349,354</b>
970	970	970	970	-	-
7,122	7,122	7,122	7,122	7,122	7,122
7,618,497	7,977,066	8,396,151	8,747,305	9,122,485	9,503,766
6,991	7,379	7,606	7,669	7,564	7,637
<b>7,633,580</b>	<b>7,992,536</b>	<b>8,411,849</b>	<b>8,763,066</b>	<b>9,137,171</b>	<b>9,518,525</b>
<b>7,890,273</b>	<b>8,261,541</b>	<b>8,711,276</b>	<b>9,065,906</b>	<b>9,470,072</b>	<b>9,867,880</b>
71,150	74,014	77,307	80,432	83,577	86,873
35,509	40,109	47,186	50,397	54,969	58,028
33,396	36,739	40,416	44,460	48,909	53,803
4,082	4,082	4,082	4,082	4,082	4,082
<b>144,137</b>	<b>154,945</b>	<b>168,991</b>	<b>179,372</b>	<b>191,537</b>	<b>202,787</b>
558,359	605,408	709,020	699,555	715,670	703,876
10,792	11,420	12,102	12,841	13,644	14,516
<b>569,151</b>	<b>616,828</b>	<b>721,121</b>	<b>712,396</b>	<b>729,314</b>	<b>718,392</b>
<b>713,288</b>	<b>771,773</b>	<b>890,112</b>	<b>891,768</b>	<b>920,851</b>	<b>921,179</b>
<b>7,176,984</b>	<b>7,489,769</b>	<b>7,821,164</b>	<b>8,174,138</b>	<b>8,549,221</b>	<b>8,946,701</b>
3,190,972	3,307,507	3,433,872	3,571,228	3,719,351	3,878,811
3,986,012	4,182,262	4,387,292	4,602,910	4,829,870	5,067,890
<b>7,176,984</b>	<b>7,489,769</b>	<b>7,821,164</b>	<b>8,174,138</b>	<b>8,549,221</b>	<b>8,946,701</b>





## Long-Term Statement of Cash Flows

	Proposed Year 1 2019/2020 \$'000	Estimate Year 2 2020/2021 \$'000	Estimate Year 3 2021/2022 \$'000	Estimate Year 4 2022/2023 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers	524,832	552,416	580,892	606,341
Payments to suppliers and employees	(412,838)	(425,702)	(440,380)	(457,087)
Interest received	10,806	7,973	7,110	7,687
Non-capital grants and contributions	14,006	13,401	13,575	13,880
Borrowing costs	(9,478)	(12,117)	(16,289)	(18,788)
Other cash flows from operating activities	(180)	(185)	(191)	(197)
<b>Net cash inflow from operating activities</b>	<b>127,149</b>	<b>135,786</b>	<b>144,717</b>	<b>151,836</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Payments for property, plant and equipment	(396,887)	(389,291)	(315,547)	(250,728)
Payments for intangible assets	(2,815)	(2,340)	(1,561)	(1,557)
Net movement in loans and advances	-	-	-	-
Proceeds from sale of property, plant & equipment	358	350	350	350
Grants, subsidies, contributions and donations	88,995	78,540	81,871	83,018
Other cash flows from investing activities	(8,500)	-	-	-
<b>Net cash inflow from investing activities</b>	<b>(318,850)</b>	<b>(312,741)</b>	<b>(234,888)</b>	<b>(168,918)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>				
Proceeds from borrowings	114,398	192,876	125,699	44,636
Repayment of borrowings	(15,477)	(19,316)	(25,822)	(31,670)
<b>Net cash inflow from financing activities</b>	<b>98,922</b>	<b>173,561</b>	<b>99,877</b>	<b>12,966</b>
<b>TOTAL CASH FLOWS</b>				
<b>Net increase in cash and cash equivalent held</b>	<b>(92,779)</b>	<b>(3,394)</b>	<b>9,706</b>	<b>(4,116)</b>
Opening cash and cash equivalents	265,967	173,188	169,793	179,500
<b>Closing cash and cash equivalents</b>	<b>173,188</b>	<b>169,793</b>	<b>179,500</b>	<b>175,384</b>







Estimate Year 5 2023/2024 \$'000	Estimate Year 6 2024/2025 \$'000	Estimate Year 7 2025/2026 \$'000	Estimate Year 8 2026/2027 \$'000	Estimate Year 9 2027/2028 \$'000	Estimate Year 10 2028/2029 \$'000
634,467 (476,070) 7,154 14,197 (18,820) (203)	664,547 (493,540) 6,396 14,538 (19,477) (209)	697,035 (515,749) 6,482 14,906 (20,769) (215)	730,796 (537,034) 8,192 15,279 (23,918) (221)	765,704 (559,980) 7,930 15,666 (23,475) (228)	803,381 (580,129) 9,370 16,047 (23,758) (235)
<b>160,726</b>	<b>172,256</b>	<b>181,690</b>	<b>193,094</b>	<b>205,618</b>	<b>224,676</b>
(276,374) (1,588) - 350 76,403 -	(292,290) (1,620) - 350 77,696 -	(349,465) (1,663) - 350 84,557 -	(272,658) (1,706) - 350 86,134 -	(291,469) (1,751) - 350 91,362 -	(296,928) (1,796) 970 350 93,570 -
<b>(201,209)</b>	<b>(215,865)</b>	<b>(266,221)</b>	<b>(187,881)</b>	<b>(201,508)</b>	<b>(203,835)</b>
67,137 (33,697)	87,150 (35,501)	150,785 (40,096)	40,929 (47,182)	71,078 (50,391)	46,229 (54,964)
<b>33,440</b>	<b>51,649</b>	<b>110,688</b>	<b>(6,253)</b>	<b>20,686</b>	<b>(8,735)</b>
<b>(7,043)</b>	<b>8,040</b>	<b>26,158</b>	<b>(1,040)</b>	<b>24,797</b>	<b>12,106</b>
175,384	168,341	176,381	202,539	201,499	226,296
<b>168,341</b>	<b>176,381</b>	<b>202,539</b>	<b>201,499</b>	<b>226,296</b>	<b>238,402</b>





## Long-Term Statement of Changes in Equity

	Proposed Year 1 2019/2020 \$'000	Estimate Year 2 2020/2021 \$'000	Estimate Year 3 2021/2022 \$'000	Estimate Year 4 2022/2023 \$'000
<b>Asset revaluation surplus</b>				
Opening balance	2,742,203	2,814,856	2,895,931	2,985,690
Net result	-	-	-	-
Increase in asset revaluation surplus	72,653	81,075	89,759	98,236
<b>Closing balance</b>	<b>2,814,856</b>	<b>2,895,931</b>	<b>2,985,690</b>	<b>3,083,926</b>
<b>Retained surplus</b>				
Opening balance	3,057,632	3,240,812	3,438,902	3,620,687
Net result	183,180	198,090	181,785	183,536
<b>Closing balance</b>	<b>3,240,812</b>	<b>3,438,902</b>	<b>3,620,687</b>	<b>3,804,223</b>
<b>Total</b>				
Opening balance	5,799,835	6,055,668	6,334,833	6,606,377
Net result	183,180	198,090	181,785	183,536
Increase in asset revaluation surplus	72,653	81,075	89,759	98,236
<b>Closing balance</b>	<b>6,055,668</b>	<b>6,334,833</b>	<b>6,606,377</b>	<b>6,888,148</b>





Estimate Year 5 2023/2024 \$'000	Estimate Year 6 2024/2025 \$'000	Estimate Year 7 2025/2026 \$'000	Estimate Year 8 2026/2027 \$'000	Estimate Year 9 2027/2028 \$'000	Estimate Year 10 2028/2029 \$'000
3,083,926	3,190,972	3,307,507	3,433,872	3,571,228	3,719,351
-	-	-	-	-	-
107,047	116,534	126,366	137,356	148,123	159,460
<b>3,190,972</b>	<b>3,307,507</b>	<b>3,433,872</b>	<b>3,571,228</b>	<b>3,719,351</b>	<b>3,878,811</b>
3,804,223	3,986,012	4,182,262	4,387,292	4,602,910	4,829,870
181,790	196,250	205,030	215,618	226,960	238,020
<b>3,986,012</b>	<b>4,182,262</b>	<b>4,387,292</b>	<b>4,602,910</b>	<b>4,829,870</b>	<b>5,067,890</b>
6,888,148	7,176,984	7,489,769	7,821,164	8,174,138	8,549,221
181,790	196,250	205,030	215,618	226,960	238,020
107,047	116,534	126,366	137,356	148,123	159,460
<b>7,176,984</b>	<b>7,489,769</b>	<b>7,821,164</b>	<b>8,174,138</b>	<b>8,549,221</b>	<b>8,946,701</b>





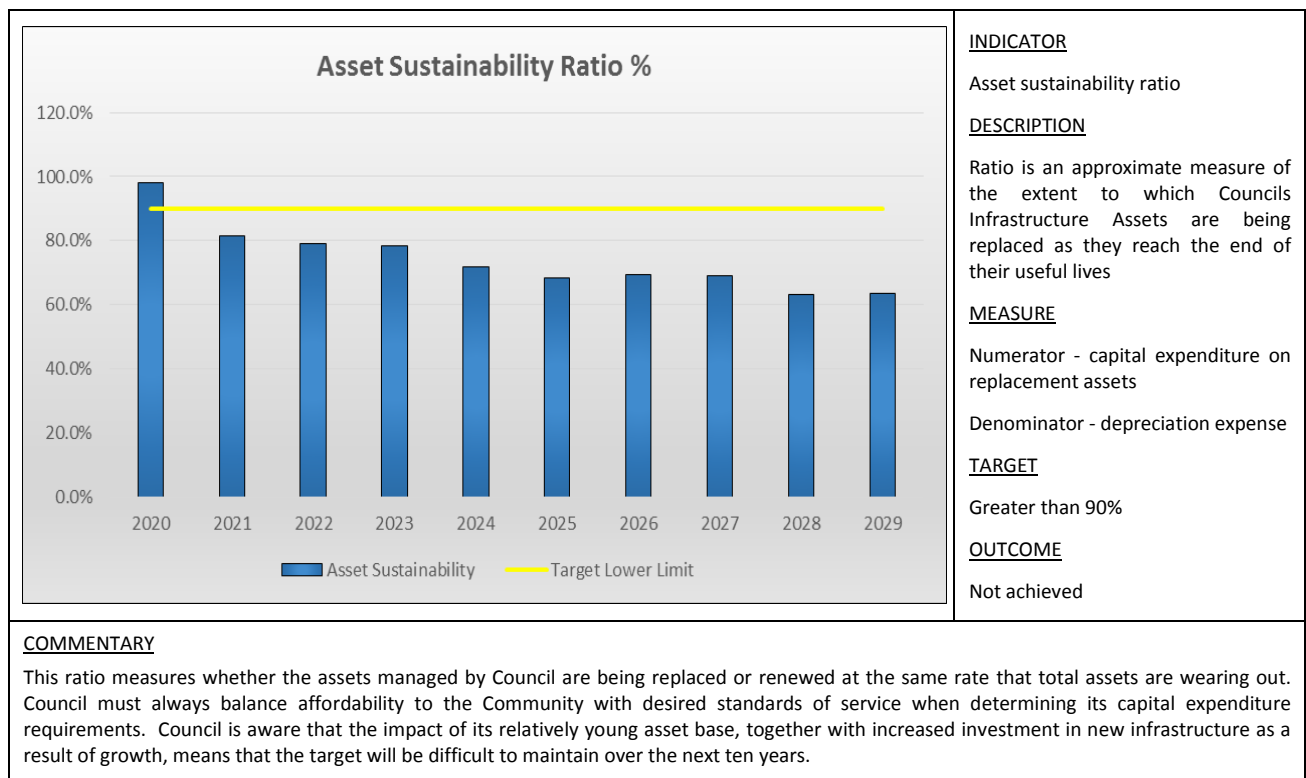


## Measures of Financial Sustainability

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*.

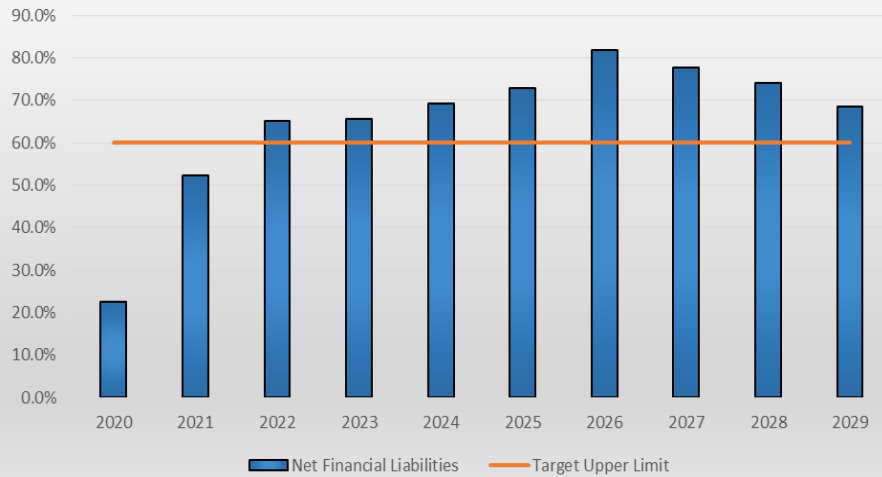
Ratios have been calculated over a ten year period utilising Council's long-term financial forecast.

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





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%

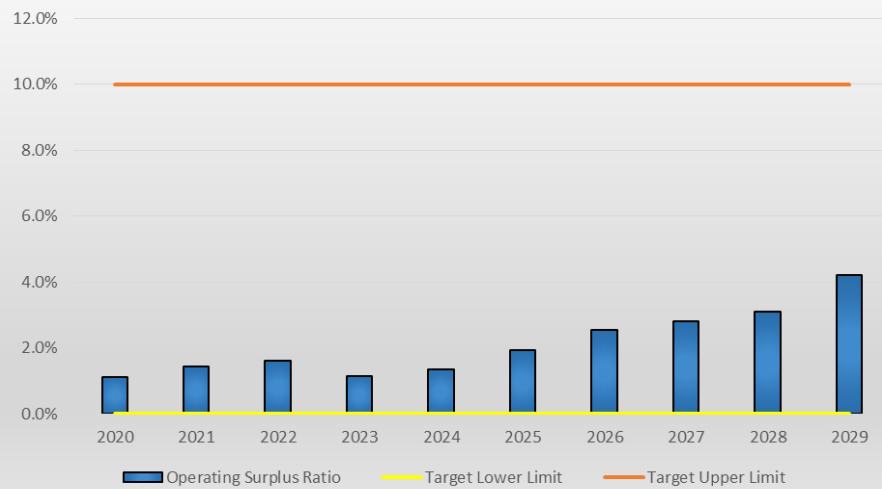
**OUTCOME**

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 and are available for capital purposes

**MEASURE**

Numerator - net operating surplus/(deficit)

Denominator - operating revenue

**TARGET**

Between 0% and 10%

**OUTCOME**

Achieved

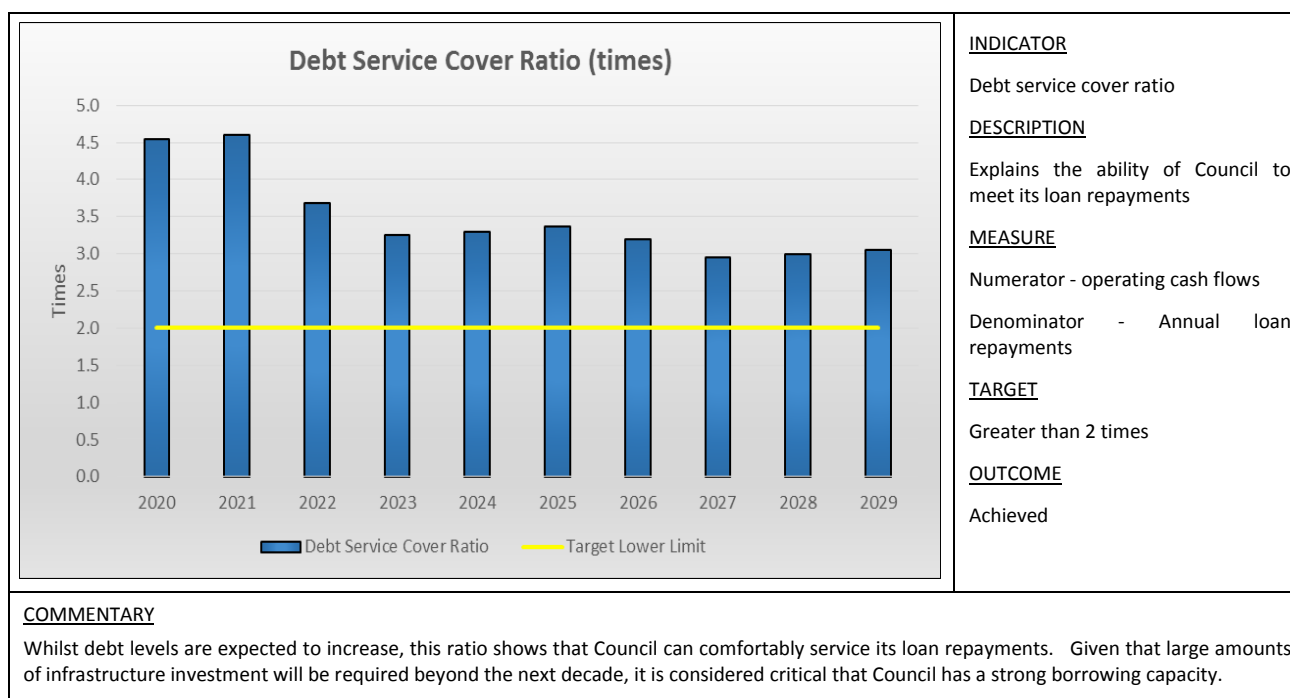
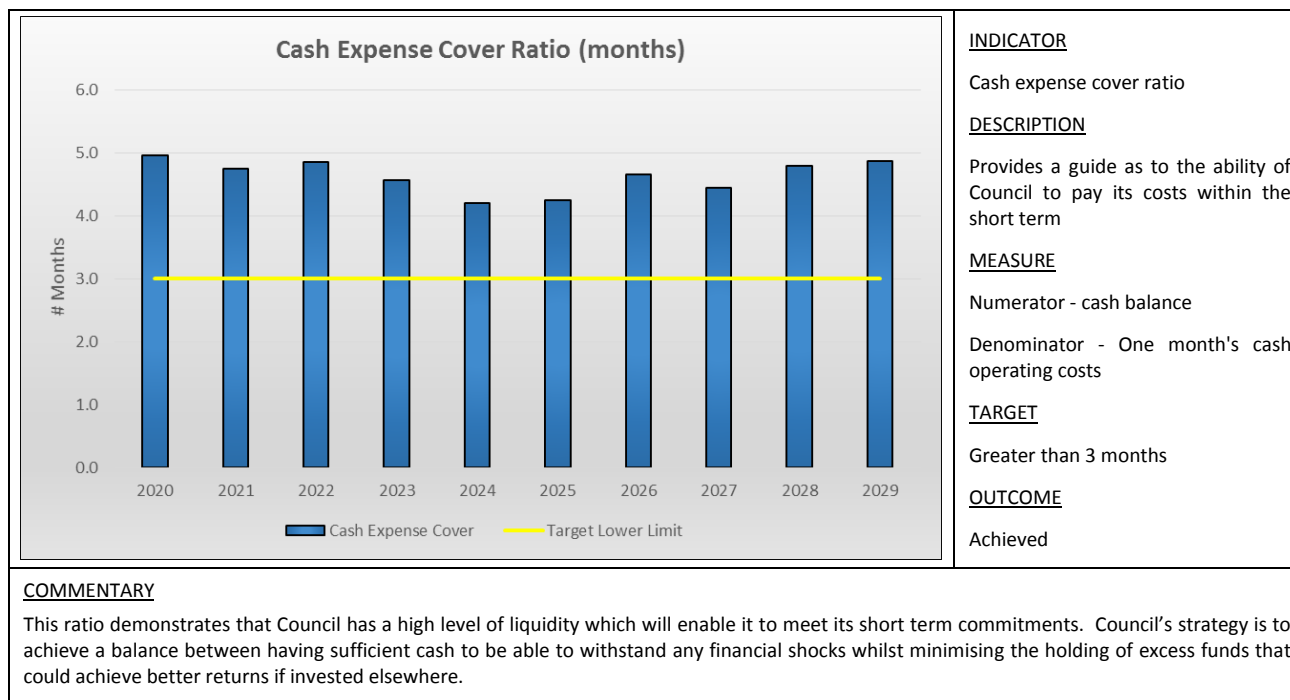
**COMMENTARY**

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







## Revenue Statement 2019/2020

### 1. REVENUE POLICY

In accordance with section 104 (Financial management systems) of the *Local Government Act 2009* (the Act) and to ensure that 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 2019, 1 October 2019, 1 January 2020, and 1 April 2020 (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 0.92.

### 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 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 Natural Resources and Mines (DNRM) 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 - 2019/2020" 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 **\$25.00** per annum by way of four (4) rate notices of \$6.25 each issued by the Council for the quarters commencing 1 July 2019, 1 October 2019, 1 January 2020 and 1 April 2020.

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 and trade waste. 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 - \$299.20 per annum multiplied by the capacity factor for the service connection; and
- (b) non metered service connection - \$299.20 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 \$299.20 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
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 \$4.0394 per kilolitre. This consists of a Council charge of \$1.0224 and a State Government Bulk Water charge of \$3.017.

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 \$299.20 per annum; and
- (b) a volumetric charge of \$40.39 per kilolitre for any water consumed in excess of 3 kilolitres per quarterly billing cycle consisting of a Council charge of \$37.373 and a State Government Bulk Water charge of \$3.017.

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 \$1,196.80 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	\$529.80
<b>Residential</b> Single self contained dwelling ie, house, home unit, flat, townhouse. C.E.D connection	20 units 16 units	\$706.40 \$565.12
<b>Residential - Other</b> Multiple residential accommodation not included above ie 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	\$706.40 \$529.80 each \$565.12 \$494.48 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	\$706.40 \$529.80 each \$565.12 \$494.48 each
<b>Aged Care / Nursing Home / Retirement Complex / Student Accommodation</b> <i>Residential</i> Single living unit ie house, home unit, townhouse, villa, hospital room / hostel room, student accommodation room etc. Each single living unit	10 units	\$353.20 each



Premises	Unit	Annual Charge
<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	15 units	\$529.80 each
<i>Recreational Facilities</i> Facilities operated and dedicated purely for the residents communal use.	nil	nil
<b>Caravan and Mobile Home parks</b> For each individual site where sewerage infrastructure has been constructed and accepted by Council.	10 units	\$353.20 each
Where services are provided exclusively within ablutions facilities the charge shall be for each pedestal (and equivalent urinal).	20 units	\$706.40 each
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.	5 units	\$176.60 each
<b>Beenleigh Showgrounds</b> For each individual building / dwelling (other than ablution blocks) with pedestals	10 units	\$353.20 each
For each pedestal equivalent within ablution blocks	5 units	\$176.60 each

**NB:** 600mm of urinal or part thereof = 1 pedestal.  
1 wall-mounted urinal = 1 pedestal.  
1 unit = \$35.32 per annum.

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 (ie 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.

Trade Waste Category	Annual Fixed Base Charge
Category 1	\$416.16
Category 2	\$710.60
Category 3	\$710.60
Category 4	\$710.60
Category 5	\$710.60
Category 6	\$710.60

### 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	1.6942
Category 3	Kilolitre	3.4610
Category 4	Kilolitre	5.3970
Category 5	Kilolitre	1.6942
Category 6	Kilolitre	1.2707

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	20
FE	Iron	mg / litre	100
FLOURIDE	Fluoride	mg / litre	30
NI	Nickel	mg / litre	10
TDS	Total Dissolved Solids	mg / litre	5,000
TKN	Total Kjeldahl Nitrogen (as N)	mg / litre	150
TP	Total Phosphorus	mg / litre	50
ZN	Zinc	mg / litre	10





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	3.1210
COD	Chemical Oxygen Demand	Kilogram	1.1413
NFR	Non Filterable Residue	Kilogram	3.9451
TOG	Total Oil & Grease	Kilogram	2.8018
AL	Aluminium	Kilogram	2.8018
AMMONIA	Ammonia (as N)	Kilogram	2.8018
CR	Chromium	Kilogram	2.8018
FE	Iron	Kilogram	2.8018
FLUORIDE	Fluoride	Kilogram	2.8018
NI	Nickel	Kilogram	2.8018
TDS	Total Dissolved Solids	Kilogram	2.8018
TKN	Total Kjeldahl Nitrogen (as N)	Kilogram	2.8018
TP	Total Phosphorus	Kilogram	2.8018
ZN	Zinc	Kilogram	2.8018

#### 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	344.16
Non-Standard	Each	276.00





### Authorisation

The Water Product Quality 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 many waste related services including household waste collection, commercial waste collection, kerbside collection, and recycling services (collectively "Waste management").

The utility charge for waste management is made and levied using full cost pricing principles.

In accordance with section 81ZE of the *Environmental Protection Regulation 2008*, all premises within Logan City Council boundaries are in an area designated by Council under section 7 of the *Waste Reduction and Recycling Regulation 2011*, as areas which the Council may conduct general waste collection. Council's *Waste Service and Waste Management Rate Charges policy* determines how the rate charges listed in the revenue statement are applied.

Waste management charges are listed in Table 8 - Waste Management Charges in Schedule 1.

### Services provided between rating periods

When a waste management service is provided between rating periods, waste management 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 s629 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, excluding the water service charge, water consumption charge, wastewater (sewerage) charge and the State Government Emergency 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 9.83% 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 the Department of Human Services.

### 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 infrastructure charges provided for in the 2019/2020 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 DNRM 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

When establishing the first Conservation Zones under the historic Strategic Plan, Council provided landowners an incentive to support this initiative through a reduction of rates.

A reduction of rates shall apply to land that was receiving the reduction as at the commencement of the Superseded Planning Scheme 1997 for the prior local government area:



- (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
- (b) 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 by way of an application to amend the Superseded Planning Scheme 1997<sup>1</sup> where:
  - (i) the application to amend the Superseded Planning Scheme 1997 was, or the conditions attached to the amendment were, approved under the *Local Government (Planning and Environment) Act 1990* (repealed Act) or under section 6.1.26 (Effect of commencement on other applications in progress) of the *Integrated Planning Act 1997* (IPA - repealed Act) and the conditions were attached to the land under the repealed Act or section 6.1.26 of IPA - repealed Act; and those conditions continue to be complied with; and/or
- (c) there has been no change of title, nor an approved development application that impacts on the environmental values of the property, 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

Council provides a concession for the Environmental Levy charge in the following circumstances:

- (a) Conservation Incentives Program - Logan City Council is committed to supporting landholders in protecting, enhancing and managing land with ecological and biodiversity significance.

Council offers a concession of the environmental levy charge in circumstances where Conservation Partners have undertaken actions to protect and/ or enhance ecological/ biodiversity values on their own properties, or improve the environmental significance of certain land; and/or

- (b) Land located within category 1 sub-district of districts 1-18, or within district 19, of the vegetation management area under the Historic Planning Scheme 2006.

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

<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.



- (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.

## **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 s136 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 of three years.

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

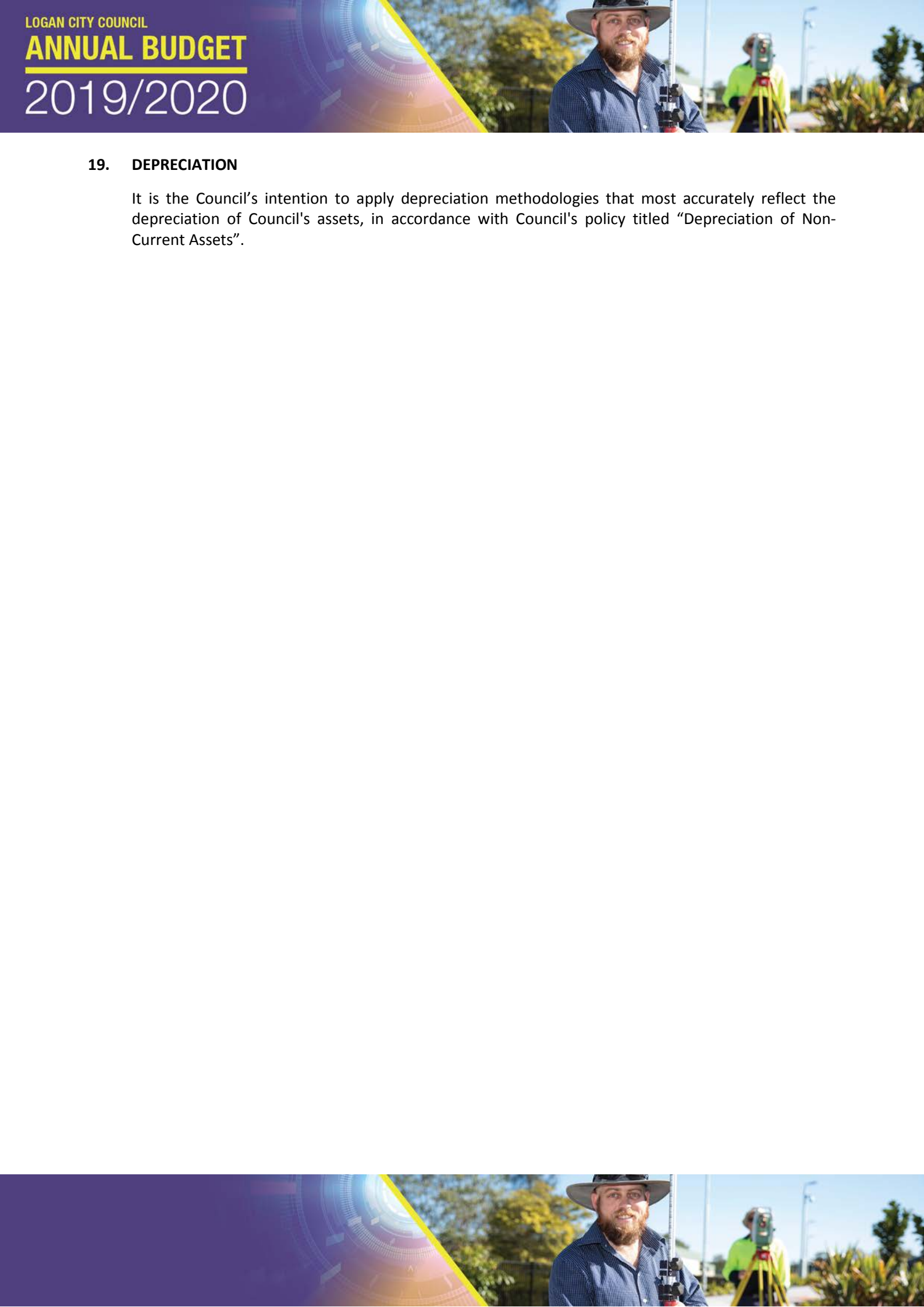
The Council has not made a resolution limiting rates and charges for the budget financial year.

## **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**

Council rate code	Levy Class	Levy Group	Description (see note 1)
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
1D D	D	5	State emergency levy group 5-D
1D 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 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 \$	Land use categories <sup>2</sup>	Objectives/ criteria
2A	Residential 1	0.3483	\$860.00	02, 05, 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>3</sup>	Residential 2	0.4568	\$1,068.00	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	0.3483	\$860.00	00, 01, 04, 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	0.3483	\$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)	0.5230	\$1,361.00	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)	0.7578	\$5,316.00	87	Land used for poultry farming with approval for less than 100,000 birds.
2P > 100k	Poultry (greater than 100,000 birds)	2.6811	\$10,631.00	87	Land used for poultry farming with approval for 100,000 or more birds.

<sup>2</sup> See land use category table

<sup>3</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 \$	Land use categories <sup>2</sup>	Objectives/ criteria
2F	Farming	0.3582	\$1,038.00	64-66, 67, 68-69, 74-75, 79-80, 82-86, 88-89	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	7.9629	\$35,435.00	83-84	Land used for major commercial mushroom production with more than 40 employees or contractors.
2I	Industrial	1.4787	\$1,877.00	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	Oil depots and offensive industries	1.7628	\$1,877.00	08-09, 31, 37	Land used for oil depots and offensive industries.
2C	Commercial	1.5906	\$1,877.00	07, 08-09, 10-15, 17-18, 26-27, 38, 41, 43-44, 48-49, 58	Land used for commercial purposes other than those specifically defined. See note 5
2E	Offices	2.0852	\$1,877.00	08-09, 25	Land used for offices.
2K	Drive-in shopping centres and car parks	2.0221	\$1,877.00	08-09, 16, 22	Land used for a drive-in shopping centre or carpark.
2G	Service stations	1.8344	\$1,877.00	08-09, 30	Land used for a service station.
2H	Hotels and licensed clubs	1.9815	\$1,877.00	08-09, 42, 47	Land used for a hotel or a licensed club.
2M	Retail warehouses	1.7448	\$1,877.00	08-09, 23	Land used for a retail warehouse.
2MS	Minor storage unit	1.7448	\$939.00	06	Land used for minor storage purposes. Land size is 100m <sup>2</sup> or less.
2L	Outdoor sales areas	1.7453	\$1,877.00	08-09, 24	Land used for an outdoor sales area.
2N	Transformers	1.0694	\$1,877.00	08-09, 91	Land used for transformers.
2RI1	Residential institutions (up to 50 sites)	0.5728	\$10,351.00	21	The dominant purpose for which the land is used or intended for use is as a residential institution.
2RI2	Residential institutions (51 - 100 sites)	1.1303	\$25,877.00	21	



Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$	Land use categories <sup>2</sup>	Objectives/ criteria
2RI3	Residential institutions (101 - 210 sites)	1.0517	\$39,262.00	21	Cents in the dollar and minimum general rate amounts are based on the number of sites.
2RI4	Residential institutions (211 - 275 sites)	2.0570	\$76,596.00	21	
2RI5	Residential institutions (276+ sites)	2.4788	\$108,684.00	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 categorised 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.
  - (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 DNRM 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

Council land use code	Land use code description
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

Council land use code	Land use code description
38	Advertising Hoarding
40	Extractive Industry
41	Child Care
42	Hotel / Tavern
43	Motel
44	Nursery
47	Licensed Club
48	Sports Club / Facilities
49	Caravan Park
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**

Council rate code	Council rate category	Special rate charge/ annum
7RFIREBSC	Rural fire special charge - BSC	\$25.00
7RFIREGC	Rural fire special charge - GCCC	\$25.00



**Table 7 - Separate Rates and Charges**

Council rate code	Council rate category	Special rate charge/ annum
8A	Environmental charge per property	\$79.40
8C	Community services charge per property	\$384.40



Table 8 - Waste Management Charges

Council rate code	Service description	Waste	Recycling	Annual charge \$
<b>Domestic services</b>				
5A	Standard domestic service	Weekly 140L bin	Fortnightly 140L or 240L bin	\$275.00
5B	Standard domestic service (2)	Weekly 240L bin	Fortnightly 140L or 240L bin	\$290.40
5A140	Multi-unit complex (1)	Weekly 140L bin	Only available in multi-unit complexes where a shared 1,100 litre recycling bulk bin is being used - there is a separate charge for the recycling bulk bin.	\$179.00
5B240	Multi-unit complex (1)	Weekly 240L bin	Only available in multi-unit complexes where a shared 1,100 litre recycling bulk bin is being used - there is a separate charge for the recycling bulk bin - OR - where it is not possible to provide a recycling service	\$193.00
5C	Standard domestic service - additional bin	Weekly 140L bin	-	\$72.00
5H	Standard domestic service - additional bin	Weekly 240L bin	-	\$93.00
5CR	Standard domestic service - additional bin	-	Fortnightly 140L bin	\$54.00
5HR	Standard domestic service - additional bin	-	Fortnightly 240L bin	\$59.00
<b>Domestic services - options for multiple unit domestic dwellings where the property is strata titled</b>				
5J140	Bulk bin equivalent	Weekly 140L	Weekly 70L	\$254.00
5J2140	Bulk bin equivalent	Twice weekly 140L	Twice weekly 70L	\$260.00
5J	Bulk bin equivalent	Weekly 240L	Weekly 120L	\$272.00
5J2	Bulk bin equivalent	Twice weekly 240L	Twice weekly 120L	\$286.00
5J3	Bulk bin equivalent	Thrice weekly 240L	Thrice weekly 120L	\$291.00
5J70R	Shared 1,100 litre bulk recycling bin	-	Weekly - 1,100L	\$59.00
	Garbage Charge - Shared Bulk Waste 240 Equiv (plus separate recycling wheelie bin charge)	Bulk - 240 litre equiv once weekly service		\$211.00
	Garbage Charge - Shared Bulk Waste 240 Equiv - 2x weekly (plus separate recycling wheelie bin charge)	Bulk - 240 litre equiv twice weekly service		\$226.00
	Garbage Charge - Shared Bulk Waste 240 Equiv - 3x weekly (plus separate recycling wheelie bin charge)	Bulk - 240 litre equiv three times weekly service		\$231.00
	Garbage Charge - Shared Bulk Waste 140 Equiv (plus separate recycling wheelie bin charge)	Bulk - 140 litre equiv once weekly service		\$192.00





Council rate code	Service description	Waste	Recycling	Annual charge \$
	Garbage Charge - Shared Bulk Waste 140 Equiv - 2x weekly (plus separate recycling wheelie bin charge)	Bulk - 140 litre equiv twice weekly service		\$182.00
	Garbage Charge - 140R (with shared bulk waste)		Fortnightly 140L bin - with shared bulk waste	\$57.00
	Garbage Charge - 240R (with shared bulk waste)		Fortnightly 240L bin - with shared bulk waste	\$61.00
<b>Domestic Body Corporate Bins</b>				
5K140R	Body corporate recycling bin	-	Fortnightly 140L bin	\$53.00
5K240R	Body corporate recycling bin	-	Fortnightly 240L bin	\$59.00
5K140	Body corporate waste bin	Weekly 140L	-	\$71.00
5K240	Body corporate waste bin	Weekly 240L	-	\$93.00
<b>Domestic services - options for multiple unit domestic dwellings where the property is not strata titled</b>				
5F140	Standard domestic service - waste	Weekly 140L	-	\$166.00
5F240	Standard domestic service - waste	Weekly 240L	-	\$181.40
5F140R	Standard domestic service - recycling	-	Fortnightly 140L	\$109.00
5F240R	Standard domestic service - recycling	-	Fortnightly 240L	\$109.00
<b>Domestic Services - Options for Domestic Body Corporate Bins - and - multiple unit domestic dwellings where the property is not strata titled</b>				
5F1000	Body Corp - OR - Non-Strata 1,000 litre waste per service (max 3 per week)	Weekly 1,000L - per service - up to a max of 3 per week		\$723.00
5F1100	Body Corp - OR - Non-Strata 1,100 litre waste per service (max 3 per week)	Weekly 1,100L - per service - up to a max of 3 per week		\$794.00
5F1500	Body Corp - OR - Non-Strata 1,500 litre waste per service (max 3 per week)	Weekly 1,500L - per service - up to a max of 3 per week		\$852.00
5F2000	Body Corp - OR - Non-Strata 2,000 litre waste per service (max 3 per week)	Weekly 2,000L - per service - up to a max of 3 per week		\$1,271.00
5F3000	Body Corp - OR - Non-Strata 3,000 litre waste per service (max 3 per week)	Weekly 3,000L - per service - up to a max of 3 per week		\$1,528.00
5F1100R	Body Corp - OR - Non-Strata 1,100 litre recycling per service (max 1 per week)		Weekly 1,100L - per service - max of 1 per week	\$866.00
<b>Commercial recycling services</b>				
5D140R	Commercial recycling service - standard	-	Fortnightly 140L	\$60.00
5D240R	Commercial recycling service - standard	-	Fortnightly 240L	\$69.00
5D1100R	Commercial recycling service - standard	-	Weekly 1,100L	\$1,039.00



Council rate code	Service description	Waste	Recycling	Annual charge \$
<b>Commercial waste services (includes State Government Waste Disposal Levy)</b>				
5D140	Commercial waste services - standard	Weekly 140L		\$286.20
5D140A	Commercial waste services - for each additional service performed in the same week	Additional 140L		\$395.20
5D240	Commercial waste services - standard	Weekly 240L		\$436.20
5D240A	Commercial waste services - for each additional service performed in the same week	Additional 240L		\$483.20
5D1000	Commercial waste services - standard	Weekly 1,000L		\$1,842.00
5D1000A	Commercial waste services - for each additional service performed in the same week	Additional 1,000L		\$1,553.00
5D1100	Commercial waste services - standard	Weekly 1,100L		\$2,031.00
5D1100A	Commercial waste services - for each additional service performed in the same week	Additional 1,100L		\$1,771.00
5D1500	Commercial waste services - standard	Weekly 1,500L		\$2,709.00
5D1500A	Commercial waste services - for each additional service performed in the same week	Additional 1,500L		\$2,360.00
5D2000	Commercial waste services - standard	Weekly 2,000L		\$3,341.00
5D2000A	Commercial waste services - for each additional service performed in the same week	Additional 2,000L		\$3,341.00
5D3000	Commercial waste services - standard	Weekly 3,000L		\$4,954.00
5D3000A	Commercial waste services - for each additional service performed in the same week	Additional 3,000L		\$4,539.00

#### Notes

1. Only available in multi-unit complexes where a shared 1,100 litre recycling bulk bin is being used - or - where it is not possible to provide a recycling service
2. Multiple unit domestic dwelling - Aged persons accommodation with central dining facilities - one 240 litre waste and one 240 litre recycling bin issued for every two dwellings/residences within the complex.
3. For domestic service, up to a 10% remission is available for eligible full pensioner ratepayers, and 5% for part pensioner ratepayers in accordance with Council's policy titled "General Rate and Waste Charge(s) Concessions to Pensioners".



**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**

Provider	Remission description	Percentage or amount \$ p.a.
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 \$349.20
Council	Pensioner remission on the differential general rate - non - maximum rate pensioners.	Max \$174.60
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	<p>Designated Conservation A under the Strategic Plan and included in the Residential Conservation zone under the Superseded Planning Scheme 1997, until:</p> <p>Property owners no longer comply with conditions; and/or</p> <p>There is a change of property ownership (change of title); and/or</p> <p>A development application is approved that impacts on the environmental values of the property, whichever occurs first.</p>	50% on the differential or minimum general rate, whichever is greater
2B25	Conservation B	<p>Designated Conservation B under the Strategic Plan and included in the Residential Conservation zone under the Superseded Planning Scheme 1997, until:</p> <p>Property owners no longer comply with conditions; and/or</p> <p>There is a change of property ownership (change of title); and/or</p> <p>A development application is approved that impacts on the environmental values of the property, whichever occurs first.</p>	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	Subject to the Historic Planning Scheme 2006	<p>Land located within the category 1 sub-district of districts 1-18, or within district 19, of the vegetation management area under the Historic Planning Scheme 2006 until:</p> <ol style="list-style-type: none"> <li>1. There is a change of property ownership (change of title); This does not include a title transfer or sale where two parties owned land and the title is transferred to one of those owners; and/or</li> <li>2. A development application is approved that impacts on the environmental values of the property; whichever occurs first.</li> </ol>	100% of Environmental Levy
8AR1	Conservation Incentives Program Policy	The subject land is subject to a valid and current Voluntary Conservation Agreement or Voluntary Conservation Covenant under Council's Conservation Incentives Program policy for the life of the contract or covenant.	100% of Environmental Levy



## Rural Fire Special Charge 2019/2020

### 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 **\$25.00** 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 part of 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 \$312,500.00. The amount of \$215,028.83 is 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.

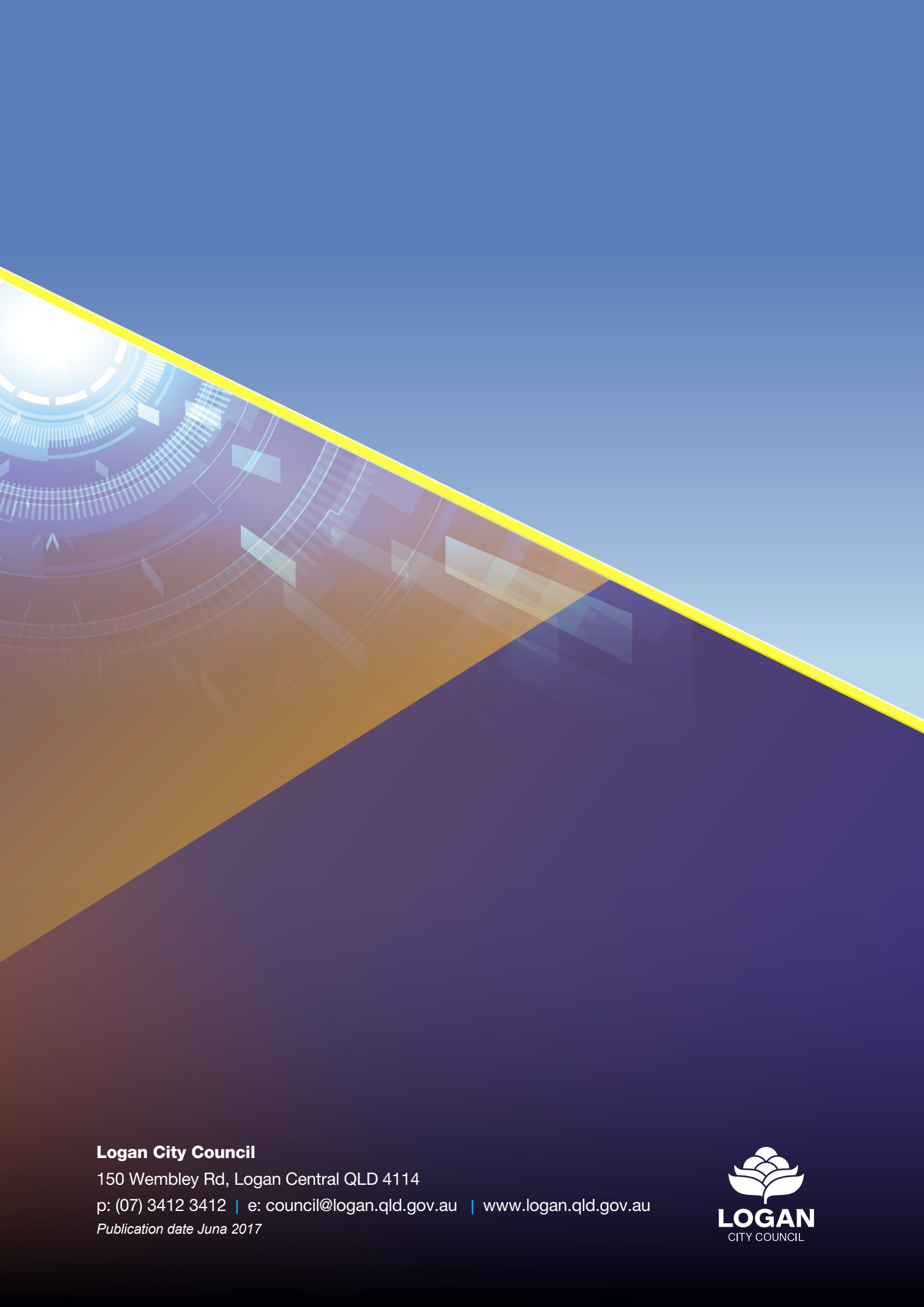
- (iv) Estimated time for implementing the overall plan as follows:

The estimated time for implementing the overall plan is 1 year, commencing 1 July 2019 and concluding 30 June 2020.









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