

Logan City Council

Annual Budget

2023/24



Table of Contents

Page

Draft Resolution	2
Logan City Councillors	6
Executive Leadership Team	7
Statement of Estimated Financial Position 2022/23	8
Budget Documents 2023/24	9
Debt Policy 2023/24	10
Investment Policy 2023/24	14
Revenue Policy 2023/24	20
Statement of Income and Expenditure 2023/24	26
Statement of Income and Expenditure 2024/25	28
Statement of Income and Expenditure 2025/26	29
Long-Term Financial Forecast	30
Long-Term Statement of Comprehensive Income	31
Long-Term Statement of Financial Position	33
Long-Term Statement of Cash Flows	35
Long-Term Statement of Changes in Equity	37
Measures of Financial Sustainability	39
Revenue Statement 2023/24	43
Schedule 1 - Tables	63

Draft Resolution

1. That Council receive and adopt the tabled documents being:
 - (a) the Statement of Estimated Financial Position 2022/23, prepared in accordance with section 205 (Statement of estimated financial position) of the *Local Government Regulation 2012*; and
 - (b) the Logan City Council Budget 2023/24, in accordance with section 169 (Preparation and content of budget) of the *Local Government Regulation 2012*, comprising:
 - (i) the Debt Policy 2023/24 as incorporated in pages 10 to 13 of the Logan City Council Annual Budget 2023/24, prepared in accordance with section 192 (Debt policy) of the *Local Government Regulation 2012*; and
 - (ii) the Investment Policy 2023/24 as incorporated in pages 14 to 19 of the Logan City Council Annual Budget 2023/24, prepared in accordance with section 191 (Investment policy) of the *Local Government Regulation 2012*; and
 - (iii) the Revenue Policy 2023/24, as incorporated in pages 20 to 25 of the Logan City Council Annual Budget 2023/24, prepared in accordance with section 193 (Revenue policy) of the *Local Government Regulation 2012*; and
 - (iv) the Statement of Income and Expenditure 2023/24 as incorporated in page 26 of the Logan City Council Annual Budget 2023/24, 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 2023/24 financial year compared with the rates and utility charges levied in the 2022/23 budget, as incorporated in page 27 of the Logan City Council Annual Budget 2023/24, 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 2024/25 as incorporated in page 28 of the Logan City Council Annual Budget 2023/24, 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 2025/26 as incorporated in page 29 of the Logan City Council Annual Budget 2023/24, 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 30 to 38 of the Logan City Council Annual Budget 2023/24, 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 39 to 42 of the Logan City Council Annual Budget 2023/24, prepared in accordance with section 169 (Preparation and content of budget) of the *Local Government Regulation 2012*; and

- (c) the Revenue Statement 2023/24, as incorporated in pages 43 to 94 of the Logan City Council Annual Budget 2023/24, 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 2023/24 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 2023/24.
- (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 2023/24 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 2023/24.
- (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 2023/24 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 6 (Separate rates and charges) of the attached Revenue Statement 2023/24 be made and levied upon all parcels of rateable land in the local government area.

Utility Charges

- (e) That in accordance with section 99 (Utility charges) of the *Local Government Regulation 2012*, the Utility Charges as set out in section 8 (Utility Charges) and Table 7 (Waste Management Charges) of the attached Revenue Statement 2023/24 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 11.64 percent (11.64%) per annum, compounding on daily rests and added to the outstanding amount periodically, will be charged on all rates (as defined in the *Local Government Act 2009*) which remain unpaid seven days after the rate notice due date.

Discount

6. That in accordance with section 130 (Discount for prompt payment of rates or charges) of the *Local Government Regulation 2012*, a discount of five percent (5%) shall be allowed on current quarterly Council rates and charges for the general rate, environmental levy, community services, volunteer fire brigade and waste management charges, 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 concession in accordance with Table 8 (Sport, Recreation and Community Organisation Concessions) and Table 9 (Community Organisation Remissions) of the Revenue Statement 2023/24 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 2023/24 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 concessions in accordance with section 14 (Concessions) of the Revenue Statement 2023/24 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 concession on the Differential General Rate to maximum rate pensioners of up to \$402.00 per annum; and
 - (b) a concession on the Differential General Rate to non-maximum rate pensioners of up to \$201.00 per annum; and
 - (c) a concession on the waste charge(s) to maximum rate pensioners of up to ten percent (10%); and
 - (d) a concession 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 14 (Concessions) of the Revenue Statement 2023/24 with respect to part of the Differential General Rate or Minimum General Rate levied for those owners of rateable land who voluntarily rezoned their land as Residential Conservation under the historic Strategic Plan in the following situations:
 - (a) if the land was designated Conservation A or Conservation B under the Strategic Plan and included in the Residential Conservation Zone under the Superseded Planning Scheme 1997¹; or was included by way of an application to amend the Superseded Planning Scheme 1997¹; and
 - (b) compliance with the specific environmental conditions attached to the land is being achieved; until
 - (c) a change of title of the land, or until an approved development application that impacts on the environmental values of the property is approved, whichever occurs first.
10. That in accordance with Part 10 (Concessions) of the *Local Government Regulation 2012* the Council will apply a remission in accordance with section 14 (Concessions) of the Revenue Statement 2023/24 with respect to the whole of the separate environmental charge which shall apply to land which is subject to a valid and current Voluntary Conservation Agreement or Voluntary Conservation Covenant under Council's Environmental Conservation Partnerships Program.
11. That in accordance with Part 10 (Concessions) of the *Local Government Regulation 2012*, the Council will apply a remission in accordance with section 14 (Concessions) of the Revenue Statement 2023/24 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 on hardship grounds is justified.
12. That in accordance with Part 10 (Concessions) of the *Local Government Regulation 2012* the Council will apply a concession to farming land in accordance with the criteria set out in section 14 (Concessions) of the Revenue Statement 2023/24. The Farming concession means the reduction of the number of environmental charges and community infrastructure charges provided for in the Revenue Statement 2023/24 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

13. 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 2023/24 Register of Cost-recovery Fees, be made and levied as and from 1 July 2023.
14. 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 2023/24 Schedule of Commercial and Other Charges, be made and levied as and from 1 July 2023.

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

Logan City Councillors

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

Executive Leadership Team

CHIEF EXECUTIVE OFFICER	Darren Scott
DIRECTOR, ORGANISATIONAL SERVICES	Robert Strachan
DIRECTOR, GROWTH, ECONOMY & SUSTAINABILITY	David Hansen
DIRECTOR, COMMUNITY & LIFESTYLE	Bradley White
DIRECTOR, TRANSPORT & WATER SERVICES	Silvio Trinca
DIRECTOR, INNOVATION & CITY TRANSFORMATION	Scott Bourke
DIRECTOR, PEOPLE & ENGAGEMENT	Kim Bryan

Statement of Estimated Financial Position 2022/23

	2022/23 Original Budget \$'000	2022/23 Amended Budget \$'000	2022/23 Estimated Actual \$'000
<u>INCOME</u>			
<u>Operating Income</u>			
Gross rates, levies and charges	551,066	549,105	549,105
Discounts and pensioner remissions	(21,843)	(21,843)	(21,843)
Fees and charges	41,932	43,441	43,441
Interest received	5,919	16,508	16,508
Operational grants and subsidies	14,574	18,759	18,759
Operational contributions and donations	1,750	1,654	1,654
Other income	34,682	38,504	38,504
Total Operating Income	628,080	646,128	646,128
<u>Capital Income</u>			
Capital grants and subsidies	33,656	25,014	25,014
Contributions from developers - cash	94,288	94,208	94,208
Contributions from developers - assets	123,949	123,949	123,949
Gain on sale of non-current assets	415	415	415
Total Capital Income	252,308	243,586	243,586
TOTAL INCOME	880,389	889,714	889,714
<u>EXPENSES</u>			
<u>Operating Expenses</u>			
Employee costs	192,134	190,889	190,889
Materials and services	289,418	298,854	298,854
Finance costs	10,409	11,680	11,680
Depreciation and amortisation	128,628	126,254	126,254
Other expenses	3,839	5,567	5,567
Total Operating Expenses	624,427	633,244	633,244
<u>Capital Expenses</u>			
Revaluation Decrement	50,000	50,000	50,000
Asset write-offs	15,268	15,268	15,268
Total Capital Expenses	65,268	65,268	65,268
TOTAL EXPENSES	689,695	698,512	698,512
NET RESULT	190,694	191,202	191,202

Budget Documents 2023/24

Debt Policy 2023/24

Investment Policy 2023/24

Revenue Policy 2023/24

Statement of Income and Expenditure 2023/24

Statement of Income and Expenditure 2024/25

Statement of Income and Expenditure 2025/26

Long-Term Financial Forecast

Long-Term Statement of Comprehensive Income

Long-Term Statement of Financial Position

Long-Term Statement of Cash Flows

Long-Term Statement of Changes in Equity

Measures of Financial Sustainability

Revenue Statement 2023/24



Debt Policy 2023/24

Statutory

Council

Administrative

Policy Owner:	Director – Organisational Services
Effective Date:	
Strategic Alignment:	Section 192 <i>Local Government Regulation 2012</i>

1. Purpose

The purpose of this policy is to identify, as part of its annual budgetary process, the borrowings planned for the 2023/24 financial year and the next nine (9) financial years and the time over which Council plans to repay new and existing borrowings in accordance with the requirements of the *Local Government Act 2009*.

2. Scope

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

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

3. Policy Statement

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.

4. Principles

- 4.1. Council will not utilise loan funding to finance operating activities or recurrent expenditure.
- 4.2. Borrowings should be directed towards new or upgrade capital projects with funding for capital renewals to be sourced from general revenue where possible.
- 4.3. Preference will be given to borrowings for projects that provide a return to Council.
- 4.4. All external borrowings shall be obtained through the Queensland Treasury Corporation (QTC) using its full range of fund management services.
- 4.5. 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.
- 4.6. Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest costs.

- 4.7. Where cash balances are sufficient, Council will draw down its loan borrowings at the end of the financial year.
- 4.8. 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.
- 4.9. The current cash balances of Council are key in determining the most appropriate financing decisions. Where surplus cash funds are identified, consideration will be given to the use of internal loans. Internal loans will be managed in accordance with the following guidelines:
- 4.9.1. The interest rate applicable to internal Council loans will be the actual borrowing costs from QTC including administration charges.
- 4.9.2. Business units subject to the provisions of the National Competition Policy shall also pay an additional margin above the QTC borrowing rate.
- 4.9.3. The term of the loan shall not exceed the estimated useful life of the asset.
- 4.9.4. 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.
- 4.10. 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.
- 4.11. 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%

- 4.12. 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.
- 4.13. 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 2023/24 borrowing requirements. The proposed borrowing schedule for both external and internal loans is outlined below.

External Borrowings

	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$
Roads and Drainage	3,000,000	1,771,575	1,771,575	0	0
Parks	1,998,400	13,930,337	0	0	0
Sport and Community Infrastructure	16,246,478	28,297,046	22,871,366	29,485,199	32,413,875
Trunk Infrastructure Network	1,498,454	11,237,539	42,671,029	61,035,944	64,765,825
Water and Sewerage	87,047,950	123,000,000	94,000,000	56,000,000	19,000,000
TOTAL	109,791,282	178,236,497	161,313,970	146,521,143	116,179,700

	2028/29 \$	2029/30 \$	2030/31 \$	2031/32 \$	2032/33 \$
Roads and Drainage	0	0	0	0	0
Parks	0	0	0	0	0
Sport and Community Infrastructure	33,338,102	33,219,541	37,743,139	25,062,049	25,484,231
Trunk Infrastructure Network	62,505,477	63,224,053	63,951,321	58,111,799	54,457,886
Water and Sewerage	25,000,000	30,000,000	15,000,000	25,000,000	3,000,000
TOTAL	120,843,579	126,443,594	116,694,460	108,173,848	82,942,117

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

Internal Borrowings

	2023/24 \$	2024/25 \$	2025/26 \$	2025/26 \$	2026/27 \$
Water and Sewerage	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000

	2027/28 \$	2028/29 \$	2029/30 \$	2030/31 \$	2031/32 \$
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.

4.15. In accordance with the above policy strategy and criteria, the Council will borrow \$109,791,282 from the Queensland Treasury Corporation during the 2023/24 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.

5. Roles and Responsibilities

The Chief Executive Officer, Directors and the Finance Manager are responsible for ensuring that this policy is adhered to.

6. Reporting

Council's Long Term Financial Forecast as adopted with the Annual Budget will reflect a sustainable long term outlook.

7. Human rights

Under the Human Rights Act 2019 (Qld), Council must not make a decision without considering and assessing the potential impact to human rights, and giving consideration to any impacts. Council does not consider that any human rights are impacted by this policy.

8. Document Control

Version Number	Description of Change	Author / Branch	Effective Date
1.0			



Investment Policy 2023/24

Statutory

Council

Administrative

Policy Owner:	Director – Organisational Services
Effective Date:	
Strategic Alignment:	Section 191 <i>Local Government Regulation 2012</i>

1. Purpose

The purpose of this policy is to outline Council's investment objectives and overall financial risk philosophy, and how those objectives will be achieved.

2. Scope

This policy applies to the investment of all surplus funds held by Council, and to investments in the equity shares of and loans to third party entities. This policy does not apply to funds held on trust for third parties where those funds are subject to specific conditions.

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

3. Policy Statement

Logan City Council is committed to ensuring that there are investment criteria in place which reduce the risk of loss of capital, provide a beneficial return, are in the public interest and support Council's overall liquidity requirements.

4. Principles

4.1. Statutory Application

All investments shall be in accordance with the investments powers and limitations imposed by the Statutory Bodies Financial Arrangement Act 1982 (SBFA Act), the Statutory Bodies Financial Arrangements Regulation 2019 (SBFA Regulation) and the Local Government Act 2009 (LG Act).

The Queensland Treasurer may from time to time constrain the investing activities of local governments by limitation, caveat, restriction or other relevant regulation. When this occurs, this policy will be reviewed to reflect those changes.

4.2. Ethics and conflicts of interest

The following principles are to be adhered to when managing Council investments:

- (a) Investments will be managed with the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons.
- (b) Investment officers will consider the security of capital and Council income and liquidity objectives when making an investment decision
- (c) Investment officers will disclose to the Chief Executive Officer (CEO), any conflict of interest or holding of investment positions that could be related to the investment portfolio.

4.3. Investment Objectives

Investments shall be undertaken in a manner that:

- (a) Preserves Council equity
 - (i) Investments are to be undertaken in a manner that seeks to ensure security of principal of the overall portfolio. This includes managing credit risk and market (interest rate) risk within given risk management parameters and avoiding any transactions that would prejudice Council's position.
 - (ii) Investments in which there is not a capital guarantee must be considered in the overall investment strategy with a view to maintain overall security of the portfolio.
- (b) Manages credit risk
 - (i) Council will evaluate and assess credit risk prior to undertaking an investment or derivative transaction. Investments will be limited to those financial institutions that meet the minimum credit ratings provided by section 10 of the SBFA Regulation.
 - (ii) Investments will be sufficiently diversified to reduce credit risk from individual entities. Investment officers will ensure that no more than 40% of the amount of Council's investments are held with one financial institution for investments outside the Queensland Treasury Corporation (QTC) or the Queensland Investment Corporation (QIC).
- (c) Manages market risk
 - (i) Investment officers will consider the cash flow requirements of Council prior to undertaking investments
 - (ii) There is to be sufficient cash held in on-call investments to meet short and medium-term cash imposts as recorded in Council's budget and long-term financial plan cash flow statements. Pursuant to section 31 of the SBFA Act, Council may maintain a deposit and withdrawal account with a nominated financial institution for its day-to-day operating transaction requirements.
 - (iii) In addition to the balances held in its bank account, the investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council as and when they fall due, without incurring significant transaction costs due to any need to sell an investment.
- (d) Maximises return on investment:
 - (i) Investment officers will ensure that Council achieves value for money or a competitive price after considering the costs of an investment
 - (ii) For performance purposes, the investment portfolio will be benchmarked against the Australia Bank Bill index over a rolling one-year period. The benchmark target is set to be equal to or above the index.
 - (iii) Council will not invest in term deposit investments where the annual rate of return is not at least fifty basis points (0.5%) over the return on the QTC Capital Guaranteed Cash Fund.

4.4. Authorised investments

- (a) All investments should be in accordance with the powers and limitations imposed by Part 6 of the SBFA Act for local governments with Category 2 investment powers, and the Local Government Act 2009.
- (b) The following investments are prohibited:
 - (i) securitised debt instruments
 - (ii) structured products
 - (iii) principal only investments or securities that provide potentially nil or negative cash flow

- (iv) stand-alone securities that have underlying futures, options, forward contracts and swaps of any kind
- (v) securities issued in non-Australian dollars.
- (c) Liquidity requirement:
 - (i) Given the nature of the funds invested, a maximum of 20% of the investment portfolio will be held in illiquid securities, and at least 10% of the portfolio will be held in investments that can be called at no cost or that will mature within 7 days.
- (d) New investment products:
 - (i) A new type of investment requires a full risk assessment to be presented for adoption by Council.
- (e) Derivatives:
 - (i) Council may enter into a derivative transaction only if it is prescribed to do so under the SBFA Regulation (schedule 8) and the Treasurer has provided approval in accordance with the SBFA Act
- (f) Breach:
 - (i) Where Council holds an investment arrangement that is downgraded below the minimum acceptable rating level as prescribed under regulation, Council shall within 28 days after the change becomes known, either obtain the Treasurer's approval for continuing with the investment arrangement, or sell/redeem/withdraw the investment arrangement.
- (g) Safekeeping of records:
 - (i) Each transaction will require written confirmation by the broker/dealer/bank. Council will hold all security documents, or alternatively a third party custodian authorised by the Director, Organisational Services may hold security documents.
 - (ii) The Financial Accounting program will reconcile all investment transactions and balances back to approval documentation and to third party statements and shall report any discrepancies to the Director, Organisational Services.

4.5. Equity investments

The policy requires the following additional steps to be undertaken for equity investments:

- (a) Council shall obtain the Treasurer's approval for a type 1 financial arrangement under section 60A of the SBFA Act or prior to acquiring, consolidating, dealing with, disposing of, holding or issuing bonds, debentures, inscribed stock, shares, stock or other securities of any statutory body or corporation.
- (b) Council shall not enter into an agreement that does not limit the liability of Council, as between the parties to the agreement, to the amount committed by Council under the agreement. To be clear, equity investments shall be limited to investments in either a company limited by guarantee or a company limited by shares.
- (c) Council may only enter into investment arrangements in a corporation limited by shares not listed on the stock exchange or in a corporation limited by guarantee not listed on a stock exchange.
- (d) Prior to investment, Council will:
 - (i) undertake a study of the relevant business (the investee) prospects
 - (ii) consider the investee prospectus to understand the investee company background and financial information, and other data that affect Council's maximum risk requirements
 - (iii) consider the investee's business plan to determine:
 - A. the nature of the business to ensure this is in consistent with Council's Corporate Plan and the expectations of the public

- B. the investee market analysis and business forecast to determine expected return on investment and access to required cash flows for the investee to operate in a profitable and sustainable manner
 - C. the investee's product offering and how this will impact financial and cash forecasts
 - D. how the investee will market the business and their sales strategy
 - E. the quality of the investee management and the length of time that management has been employed by the investee or in the relevant investee industry.
- (e) Council shall establish an investment agreement that outlines the relationship between the investee company and Council and shall include:
- (i) Regular reporting requirements - Council shall be provided with at least a quarterly financial report within a reasonable specified timeframe, including key financial statements; in particular a statement of financial performance, a statement of financial position, cash flows, and a forecasted financial position over a term to be specified in the agreement
 - (ii) annual audited reports of account within a specified timeframe
 - (iii) restrictions on future share issues or provisions to maintain Council's shareholding.
- (f) Council shall undertake steps to monitor business performance; including:
- (i) incorporating investee financial forecasts in Council's financial plan to ensure that predicted financial performance, financial position and cash flows are in accordance with Council expectations and do not detrimentally impact Council's financial results
 - (ii) undertaking quarterly or annual financial assessment and reporting to Council (through the City Governance Committee) including:
 - A. relevant financial ratios; such as a minimum gross profit margin, net profit margin, debtors days, return on investment, working capital, and debt/equity
 - B. relevant non-financial ratios - e.g. staff turnover, sick rate statistics
 - C. a summary of current and forecast financial performance, financial position and cash flows accompanied by detailed commentary
 - D. undertaking an impairment assessment based on the financial information provided.
- (g) For all cash and equity investments
- (i) If a security is revalued so that its current market value is less than 95% of the amount of the investment, this must be referred to the Director Organisational Services for review monthly until market value improves to greater than the threshold.

4.6. External loans

- (a) Council shall obtain the Treasurer's approval for a type 2 financial arrangement under section 61A of the SBFA Act prior to lending an amount to any statutory body or corporation.
- (b) Once Treasury approval is obtained; Council shall approve all loan amounts prior to the issuance of the loan.
- (c) The Director, Organisational Services may approve progressive debt draw down amounts within the Council approval.
- (d) Council shall undertake the same initial checks as with a share investment prior to issuing a third party loan. In addition , Council shall:
 - (i) determine any existing loans and the borrower's ability to repay the capital and interest amounts over the period of the loan

- (ii) establish an agreement that is specific to the loan and sets the terms and conditions including monitoring and debt covenants placed on the loan; such as a minimum debt/ EBITDA, interest coverage, and debt/ equity.
- (e) For loans to external corporations; including joint ventures, associates and subsidiaries:
 - (i) all loans shall be undertaken and made on an arm's length basis
 - (ii) the loan agreement shall specify the terms and conditions of the loan including how the interest rate is determined, details of loan security and the term of the loan
 - (iii) the loan request must be supported by audited financial documents supporting the financial position of the borrower and confirming the ability to repay the loan (including current and forecast net asset position; sources of cash, etc.)
 - (iv) the loan request shall provide details and the value of security held for the loan.
- (f) The interest charged on third party loans is to be based on a minimum of Council's QTC fixed or variable borrowing rate for the applicable period plus at least 50 basis points (0.5%)

5. Roles and Responsibilities

- (a) The Finance Manager will implement internal controls and processes to ensure that investment objectives are met and that the investment portfolio is protected from loss, theft or misuse including:
 - (i) a separation of duties to minimise the potential for collusion. In particular the functions relating to investment approval, transaction authorisation, transaction processing, and accounting and reconciling shall be separated.
 - (ii) The Financial Accounting program will ensure that financial institutions, capital investment amounts, returns and terms and conditions are in accordance with approval.
 - (iii) Investment terms are not to be broken to meet cash flow obligations, unless approved by Council resolution.
- (b) The Financial Accounting program will maintain a schedule and reconciliation of the loan to the agreed loan terms and conditions on a monthly basis. Any default on payment or changes to amounts is to be reported to the Director, Organisational Services on occurrence.
- (c) The Director, Organisational Services and the Finance Manager are authorised to invest Council's surplus funds in cash investments that are consistent with this policy and relevant legislation.
- (d) Council (through the City Governance Committee) is not permitted to direct daily cash investment decisions, select fund managers, or become involved in the daily operations of the investment portfolio.

6. Reporting

- (a) The Finance Manager will prepare a quarterly evaluation and report of the transactions, concentrations, and performance of the investment portfolio.
- (b) The Finance Manager will provide reports to the Treasurer and Minister who administers the SBFA Act, at the times prescribed when entering into derivative transactions.
- (c) The report is to be provided to Council through the City Governance Committee as soon as possible at the end of the reporting period, and will include:
 - (i) a list of securities held by maturity date/call date
 - (ii) the weighted average yield to maturity
 - (iii) percentage held by investment type
 - (iv) the performance of the investment portfolio relative to the index benchmark.

7. Human Rights

Under the Human Rights Act 2019 (Qld), Council must not make a decision without considering and assessing the potential impact to human rights, and giving consideration to any impacts before making a decision. Council does not consider that any human rights are impacted by this policy.

8. Definitions

The following definitions apply to this policy.

TERM	DEFINITION
Company limited by guarantee	A company formed on the principle of having the liability of its members limited to the respective amounts that the members undertake to contribute to the property of the company if it's wound up.
Company limited by shares	A company formed on the principle of having the liability of its members limited to the amount (if any) unpaid on the shares respectively held by them.
Credit risk	The risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations.
Derivative	A financial contract that derives its value from an underlying asset, community or index, as defined under the SBFA Act.
Derivative transaction	Transactions entered into for: (a) managing or varying financial returns or financial or currency risks, including, for example, risks associated with the volatility of currency exchange, interest and discount rates; or (b) returning gains, or avoiding losses, by reference to financial or currency obligations or the movement of currency exchange, interest and discount rates or commodity prices. (as defined in the SBFA Act)
Equity investments	Investments in the equity share capital of an approved corporation.
Financial institution	A company that provides financial services, for example, a bank, an insurance company, or an investment fund.
Illiquid securities	A security or other asset that cannot easily be sold or exchanged for cash without a substantial loss in value
Market risk	The risk that changes in market prices, such as interest rates, will affect Council's income or the value of its holdings of financial instruments
On-call investments	Where the investment can be redeemed and the monies invested can be retrieved from the financial institution within 24 hours.
Surplus funds	Funds that have been determined through financial modelling and Council's long-term Financial Plan to be surplus to Council's short-term financial requirements.
SCPS	Supply Chain Payment Solution (SCPS)

9. Document Control

Version Number	Description of Change	Author / Branch	Effective Date
1.0			



Revenue Policy 2023/24

Statutory

Council

Administrative

Policy Owner:	Director – Organisational Services
Effective Date:	
Strategic Alignment:	Section 193 <i>Local Government Regulation 2012</i>

1. Purpose

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

2. Scope

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

3. Policy Statement

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

This policy satisfies the requirement of section 193 of the Regulation and will apply where the Council is making and levying rates, fees and charges. This policy is included in the Council's annual budget, consistent with the requirements of section 169(2)(c) of the Regulation.

4. Principles

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;
- (b) the Council will try to achieve equitable outcomes between different groups of ratepayers;
- (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;
 - (iii) all users making a reasonable minimum contribution to the costs of general services through the mechanism of a minimum general rate;
- (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 section 5.4; 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.

5. Levying Rates and Charges

5.1. General rates

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

5.2. Differential rating

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

5.3. Minimum general rates

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

5.4. Averaging of values

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

5.5. Special rates and charges

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

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

5.6. Separate charges

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

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

Separate charges will be levied in accordance with section 103 of the Regulation.

5.7. Utility charges

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

The user pays principle is applied to utility charges which will be levied in accordance with section 99 of the Regulation. The South-East Queensland Water (Restructuring) 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.

5.8. Precepts and government levies

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

5.9. Cost-recovery fees

The Council fixes cost-recovery fees for:

- (a) an application for the issue or renewal of a licence, permit, registration or other approval under a Local Government Act (an application fee);
- (b) giving information kept under a Local Government Act;
- (c) seizing property or animals under a Local Government Act;
- (d) 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.

5.10. Other charges (commercial and other charges)

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

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

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

5.11. Infrastructure charges

The Council will levy infrastructure charges for development infrastructure with development approvals for new development. The amounts of those infrastructure charges are determined by a Council resolution made under the Planning Act 2016.

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.

5.12. Contributions, grants and subsidies

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

Contributions are measured at fair value and, unless there is an agreement between the Council and the contributor that meets the requirements of a contract and contains specific measurable performance obligations, are recognised as revenue when Council obtains control over the contribution or the right to receive the contribution.

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

5.13. Fines and penalties

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

5.14. Discount

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

5.15. Interest on rates and charges

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

6. Granting concessions for rates and charges

6.1. General principles

Generally ratepayers should pay rates and charges raised by 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.

6.2. Community organisations

Community organisations are likely to be run by volunteers and provide services beneficial to the whole community or particular sectors. Their ability to provide these services is constrained by their limited funds. Accordingly, concessions for certain charges are allowed to specified categories of community organisations. These concessions are detailed in Council's Revenue Statement.

6.3. Pensioner concessions

Pensioners as a group are likely to have limited incomes and payment of the full amount of rates and charges is likely to cause financial hardship. The State Government provides a subsidy to eligible pensioners however, in addition to this subsidy, Council concessions will be extended to eligible pensioners and will be detailed in Council's Revenue Statement.

6.4. General rate concessions and environment 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, the following concessions are provided.

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

6.5. Subsidies

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

6.6. General concession

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

6.7. Farming concession for multiple lot charges

Council may grant a Farming Concession under section 120(1)(f) 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 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.

Farming Concession Criteria:

- (a) farming land must be within Logan City Council boundaries; and
- (b) must be within Council's differential general rate category of "Farming"; and
- (c) the farming land is made up of more than one parcel/lot, valued together for rating

purposes by the Department of Environment and Resource Management; and

- (d) each parcel of the Farming Land is owned by the same owner/s; and
- (e) the farming land is both:
 - (i) completely outside of the SEQ Regional Plan urban footprint; and
 - (ii) at least part of the farming land is within a flood management area.

7. Recovering overdue 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'.

8. Roles and Responsibilities

Councillors, the Chief Executive Officer, Directors and the Finance Manager are responsible for ensuring that this policy is adhered to.

9. Reporting

Council's Long Term Financial Forecast as adopted with the Annual Budget will reflect a sustainable long term outlook.

10. Human Rights

Under the *Human Rights Act 2019* (Qld), Council must not make a decision without considering and assessing the potential impact to human rights, and giving consideration to any impacts before making a decision. Council does not consider that any human rights are impacted by this policy.

11. Definitions

The following definitions apply to this Policy.

TERM	DEFINITION
Local Government Act	has the meaning provided under the <i>Local Government Act 2009</i> and means a law under which a local government performs the local government's responsibilities.
Revenue Statement	means the revenue statement prepared in accordance with the requirements of section 172 of the <i>Local Government Regulation 2012</i> and adopted by Council annually as part of its budget, as required by section 169(2)(b) of the <i>Local Government Regulation 2012</i> .
SEQ Regional Plan	has the <i>meaning</i> given to it in the Sustainable Planning Act 2009

12. Document Control

Version Number	Description of Change	Author / Branch	Effective Date
1.0			

Statement of Income and Expenditure 2023/24

	COUNCIL \$'000	General \$'000	Waste Services \$'000	Water Services \$'000
INCOME				
Operating Income				
Gross rates, levies and charges	584,535	296,048	42,512	245,975
Discounts and pensioner remissions	(23,854)	(21,671)	(2,183)	-
Fees and charges	41,312	29,208	7,613	4,491
Interest received	19,713	18,800	271	642
Operational grants and subsidies	12,859	12,859	-	-
Operational contributions and donations	2,540	706	-	1,834
Other income	42,857	14,933	10,312	17,612
Total Operating Income	679,962	350,883	58,525	270,554
Capital Income				
Capital grants and subsidies	11,875	8,640	3,175	60
Contributions from Developers - Cash	79,762	44,637	2,637	32,488
Contributions from Developers - Assets	152,260	126,260	-	26,000
Gain on sale of non-current assets	415	415	-	-
Total Capital Income	244,312	179,952	5,812	58,548
Total Income	924,273	530,835	64,337	329,102
EXPENSES				
Operating Expenses				
Employee costs	204,545	166,401	6,627	31,517
Materials and services	324,488	160,740	35,599	128,150
Finance costs	13,321	1,053	80	12,188
Depreciation and amortisation	129,467	94,577	1,714	33,176
Other expenses	4,251	4,224	-	26
Competitive Neutrality Adjustments	-	(28,265)	4,345	23,921
Total Operating Expenses	676,071	398,729	48,364	228,979
Capital Expenses				
Revaluation Decrement	50,000	-	-	50,000
Asset write-offs	15,270	12,000	-	3,270
Total Capital Expenses	65,270	12,000	-	53,270
Total Expenses	741,341	410,729	48,364	282,249
Net Result	182,932	120,106	15,973	46,853

Note: The total value of the change, expressed as a percentage, in the rates and utility charges levied for 2023/24 (as adopted on 19 June 2023) compared with the rates and utility charges levied in 2022/23 (as adopted on 20 June 2022) is 6.07% excluding discounts and remissions.

This increase in projected total revenue from rates and utility charges includes revenue to be received from all ratepayers in Logan 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 2024/25

	COUNCIL \$'000	General \$'000	Waste Services \$'000	Water Services \$'000
INCOME				
Operating Income				
Gross rates, levies and charges	616,993	315,832	45,677	255,484
Discounts and pensioner remissions	(25,323)	(22,996)	(2,327)	-
Fees and charges	43,431	30,639	8,143	4,648
Interest received	17,756	16,811	271	674
Operational grants and subsidies	12,211	12,211	-	-
Operational contributions and donations	2,564	731	-	1,834
Other income	49,620	15,369	10,676	23,574
Total Operating Income	717,251	368,596	62,440	286,215
Capital Income				
Capital grants and subsidies	38,371	22,565	11,806	4,000
Contributions from Developers - Cash	97,220	55,690	-	41,529
Contributions from Developers - Assets	153,651	123,651	-	30,000
Gain on sale of non-current assets	372	372	-	-
Total Capital Income	289,614	202,279	11,806	75,529
Total Income	1,006,866	570,875	74,247	361,744
EXPENSES				
Operating Expenses				
Employee costs	217,493	177,932	7,060	32,501
Materials and services	342,190	170,731	38,747	132,713
Finance costs	19,222	947	80	18,195
Depreciation and amortisation	136,921	100,624	1,970	34,327
Other expenses	4,556	4,523	5	28
Competitive Neutrality Adjustments	-	16,145	6,303	(22,448)
Total Operating Expenses	720,381	470,901	54,165	195,315
Capital Expenses				
Revaluation Decrement	226,586	-	-	226,586
Asset write-offs	15,426	12,058	-	3,368
Total Capital Expenses	242,012	12,058	-	229,954
Total Expenses	962,393	482,959	54,165	425,270
Net Result	44,472	87,916	20,082	(63,526)

Statement of Income and Expenditure 2025/26

	TOTAL \$'000	General \$'000	Waste Services \$'000	Water Services \$'000
INCOME				
Operating Income				
Gross rates, levies and charges	649,754	335,174	49,388	265,191
Discounts and pensioner remissions	(26,747)	(24,280)	(2,467)	-
Fees and charges	45,522	32,041	8,671	4,811
Interest received	16,634	15,658	271	706
Operational grants and subsidies	12,577	12,577	-	-
Operational contributions and donations	2,586	753	-	1,834
Other income	51,338	15,912	10,999	24,428
Total Operating Income	751,665	387,834	66,862	296,969
Capital Income				
Capital grants and subsidies	18,757	12,357	-	6,400
Contributions from Developers - Cash	98,888	56,837	-	42,051
Contributions from Developers - Assets	151,913	121,013	-	30,900
Gain on sale of non-current assets	372	372	-	-
Total Capital Income	269,930	190,579	-	79,351
Total Income	1,021,595	578,413	66,862	376,320
EXPENSES				
Operating Expenses				
Employee costs	227,444	186,464	7,461	33,519
Materials and services	347,898	169,817	43,981	134,100
Finance costs	26,301	2,732	80	23,489
Depreciation and amortisation	145,860	109,347	2,374	34,139
Other expenses	4,814	4,779	6	29
Competitive Neutrality Adjustments	-	(14,037)	2,729	11,308
Total Operating Expenses	752,317	459,102	56,630	236,585
Capital Expenses				
Revaluation Decrement	125,841	-	-	125,841
Asset write-offs	15,527	12,058	-	3,469
Total Capital Expenses	141,368	12,058	-	129,310
Total Expenses	893,684	471,160	56,630	365,895
Net Result	127,911	107,253	10,232	10,425

Long-Term Financial Forecast

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

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

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

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

Long-Term Statement of Comprehensive Income

	Proposed Year 1 2023/24 \$'000	Estimate Year 2 2024/25 \$'000	Estimate Year 3 2025/26 \$'000	Estimate Year 4 2026/27 \$'000
INCOME				
Revenue				
Operating revenue				
Net rates, levies and charges	560,681	591,670	623,006	661,253
Fees and charges	41,312	43,431	45,522	47,712
Interest received	19,713	17,756	16,634	15,849
Other income	42,857	49,620	51,338	67,503
Grants, subsidies, contributions and donations	15,399	14,775	15,163	15,563
Total operating revenue	679,962	717,251	751,665	807,880
Capital revenue				
Grants, subsidies, contributions and donations	243,897	289,242	269,558	332,945
Total revenue	923,858	1,006,494	1,021,223	1,140,825
Capital income				
Total capital income	415	372	372	372
Total income	924,273	1,006,866	1,021,595	1,141,197
EXPENSES				
Operating expenses				
Employee benefits	204,545	217,493	227,444	238,820
Materials and services	324,488	342,190	347,898	367,114
Finance costs	13,321	19,222	26,301	33,909
Depreciation and amortisation	129,467	136,921	145,860	155,299
Other expenses	4,251	4,556	4,814	4,954
Total operating expenses	676,071	720,381	752,317	800,096
Capital expenses				
Total capital expenses	65,270	242,012	141,368	137,611
Total expenses	741,341	962,393	893,684	937,707
Net result	182,932	44,472	127,911	203,490

Estimate Year 5 2027/28 \$'000	Estimate Year 6 2028/29 \$'000	Estimate Year 7 2029/30 \$'000	Estimate Year 8 2030/31 \$'000	Estimate Year 9 2031/32 \$'000	Estimate Year 10 2032/33 \$'000
701,684	745,558	790,243	837,087	892,247	948,546
50,009	52,407	57,566	60,252	63,174	66,231
11,430	12,747	14,129	15,928	18,266	26,462
83,554	86,615	89,220	91,553	94,209	98,732
15,975	16,399	16,836	17,286	17,750	18,227
862,653	913,726	967,994	1,022,107	1,085,645	1,158,197
325,825	324,330	320,071	322,055	369,556	367,349
1,188,477	1,238,056	1,288,064	1,344,162	1,455,201	1,525,547
372	372	372	372	372	372
1,188,850	1,238,428	1,288,437	1,344,534	1,455,573	1,525,919
251,749	264,803	279,052	293,300	308,177	323,752
386,402	401,214	425,985	444,862	464,339	481,671
43,236	47,430	51,787	56,220	60,290	62,573
166,450	175,959	188,701	198,946	210,895	224,608
5,070	5,091	5,116	5,271	5,431	5,595
852,907	894,496	950,641	998,599	1,049,131	1,098,199
90,416	97,076	98,938	85,852	111,919	33,475
943,323	991,573	1,049,579	1,084,451	1,161,051	1,131,674
245,527	246,856	238,857	260,082	294,523	394,244

Long-Term Statement of Financial Position

	Proposed Year 1 2023/24 \$'000	Estimate Year 2 2024/25 \$'000	Estimate Year 3 2025/26 \$'000	Estimate Year 4 2026/27 \$'000
ASSETS				
Current assets				
Cash and cash equivalents	418,190	349,366	300,047	303,003
Trade and other receivables	55,528	56,475	59,502	65,098
Inventories	1,316	1,316	1,316	1,316
Other current assets	48,360	48,365	48,371	48,378
Total current assets	523,393	455,523	409,237	417,795
Non-current assets				
Contract assets	1,242	1,242	1,242	1,242
Trade and other receivables	-	-	-	-
Investments	8,356	190	190	190
Property, plant and equipment	6,913,754	7,279,978	7,707,723	8,176,022
Right of use assets	31,162	29,333	27,504	25,675
Other non-current assets	3,566	4,723	5,832	6,891
Total non-current assets	6,958,079	7,315,466	7,742,491	8,210,020
Total Assets	7,481,472	7,770,988	8,151,728	8,627,815
LIABILITIES				
Current liabilities				
Trade and other payables	64,737	68,922	71,150	74,866
Unearned Revenue	12,382	11,083	-	-
Borrowings	28,716	31,263	37,474	43,441
Provisions	25,729	28,302	31,132	34,245
Other current liabilities	14,265	14,265	14,265	14,265
Total current liabilities	145,829	153,836	154,022	166,817
Non-current liabilities				
Unearned Revenue	11,083	-	-	-
Borrowings	444,812	591,846	715,749	818,893
Provisions	12,932	13,577	14,274	15,031
Total Non-current liabilities	468,828	605,423	730,023	833,924
Total Liabilities	614,656	759,258	884,045	1,000,741
Net community assets	6,866,816	7,011,730	7,267,683	7,627,074
COMMUNITY EQUITY				
Asset revaluation surplus	2,870,461	2,970,902	3,098,945	3,254,846
Retained surplus	3,996,355	4,040,827	4,168,738	4,372,228
Total community equity	6,866,816	7,011,730	7,267,683	7,627,074

Estimate Year 5 2027/28 \$'000	Estimate Year 6 2028/29 \$'000	Estimate Year 7 2029/30 \$'000	Estimate Year 8 2030/31 \$'000	Estimate Year 9 2031/32 \$'000	Estimate Year 10 2032/33 \$'000
315,083	345,324	381,060	426,282	529,081	640,907
69,772	74,053	78,400	82,700	87,490	93,019
1,316	1,316	1,316	1,316	1,316	1,316
48,384	48,390	48,397	48,403	48,410	48,417
434,556	469,083	509,172	558,701	666,297	783,659
1,242	1,242	1,242	1,242	1,242	1,242
-	-	-	-	-	-
190	190	190	190	190	190
8,675,128	9,191,158	9,730,046	10,301,464	10,886,474	11,482,948
23,846	22,017	20,188	18,359	16,530	14,701
7,796	8,587	9,150	9,532	9,727	9,940
8,708,201	9,223,194	9,760,815	10,330,787	10,914,163	11,509,020
9,142,757	9,692,277	10,269,987	10,889,488	11,580,460	12,292,679
78,869	82,697	87,346	91,512	95,576	100,109
-	-	-	-	-	-
49,070	55,007	61,407	54,543	61,626	68,594
37,670	41,436	45,580	50,138	55,152	60,667
14,265	14,265	14,265	14,265	14,265	14,265
179,874	193,406	208,597	210,458	226,618	243,635
-	-	-	-	-	-
886,067	951,973	1,017,086	1,079,316	1,125,946	1,053,377
15,852	16,745	17,715	18,772	19,923	21,179
901,919	968,718	1,034,801	1,098,088	1,145,869	1,074,556
1,081,794	1,162,124	1,243,398	1,308,546	1,372,488	1,318,191
8,060,963	8,530,153	9,026,589	9,580,942	10,207,972	10,974,489
3,443,208	3,665,543	3,923,121	4,217,392	4,549,900	4,922,172
4,617,755	4,864,610	5,103,468	5,363,550	5,658,073	6,052,317
8,060,963	8,530,153	9,026,589	9,580,942	10,207,972	10,974,489

Long-Term Statement of Cash Flows

	Proposed Year 1 2023/24 \$'000	Estimate Year 2 2024/25 \$'000	Estimate Year 3 2025/26 \$'000	Estimate Year 4 2026/27 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	630,489	668,866	705,753	770,866
Payments to suppliers and employees	(523,626)	(555,665)	(572,200)	(601,574)
Interest received	19,713	17,756	16,634	15,849
Non-capital grants and contributions	15,387	14,823	15,131	15,530
Borrowing costs	(16,084)	(20,361)	(28,465)	(35,599)
Other cash flows from operating activities	(6)	(6)	(6)	(6)
Net cash inflow from operating activities	125,873	125,413	136,847	165,066
CASH FLOWS FROM INVESTING ACTIVITIES:				
Payments for property, plant and equipment	(326,706)	(488,860)	(432,671)	(421,020)
Payments for intangible assets	(1,293)	(1,533)	(1,626)	(1,741)
Net movement in loans and advances	-	2,445	-	-
Proceeds from sale of property, plant & equipment	415	372	372	372
Grants, subsidies, contributions and donations	91,637	135,591	117,645	151,168
Other cash flows from investing activities	-	8,166	-	-
Net cash inflow from investing activities	(235,947)	(343,819)	(316,280)	(271,221)
CASH FLOW FROM FINANCING ACTIVITIES:				
Proceeds from borrowings	109,791	178,236	161,314	146,521
Repayment of borrowings	(27,498)	(27,732)	(30,198)	(36,323)
Repayments made on finance leases	(846)	(922)	(1,003)	(1,087)
Net cash inflow from financing activities	81,447	149,582	130,113	109,112
TOTAL CASH FLOWS				
Net increase in cash and cash equivalent held	(28,627)	(68,824)	(49,319)	2,956
Opening cash and cash equivalents	446,817	418,190	349,366	300,047
Closing cash and cash equivalents	418,190	349,366	300,047	303,003

Estimate Year 5 2027/28 \$'000	Estimate Year 6 2028/29 \$'000	Estimate Year 7 2029/30 \$'000	Estimate Year 8 2030/31 \$'000	Estimate Year 9 2031/32 \$'000	Estimate Year 10 2032/33 \$'000
830,561 (636,306) 11,430 15,945 (41,860) (6)	880,293 (663,990) 12,747 16,361 (46,015) (6)	932,669 (701,795) 14,129 16,800 (50,334) (6)	984,579 (735,095) 15,928 17,249 (54,727) (7)	1,044,820 (769,200) 18,266 17,716 (58,755) (7)	1,107,965 (801,236) 26,462 18,184 (60,995) (7)
179,764	199,388	211,464	227,928	252,840	290,374
(386,027) (1,775) - 372 146,943 -	(387,613) (1,861) - 372 148,112 -	(392,056) (1,847) - 372 146,291 -	(387,082) (1,884) - 372 150,522 -	(371,431) (1,922) - 372 169,227 -	(281,817) (2,010) - 372 170,508 -
(240,487)	(240,991)	(247,240)	(238,072)	(203,754)	(112,947)
116,180 (42,202) (1,175)	120,844 (47,733) (1,267)	126,444 (53,568) (1,364)	116,694 (59,863) (1,465)	108,174 (52,890) (1,571)	82,942 (146,861) (1,682)
72,803	71,843	71,512	55,367	53,713	(65,601)
12,080	30,241	35,736	45,223	102,799	111,826
303,003	315,083	345,324	381,060	426,282	529,081
315,083	345,324	381,060	426,282	529,081	640,907

Long-Term Statement of Changes in Equity

	Proposed Year 1 2023/24 \$'000	Estimate Year 2 2024/25 \$'000	Estimate Year 3 2025/26 \$'000	Estimate Year 4 2026/27 \$'000
Asset revaluation surplus				
Opening balance	2,792,732	2,870,461	2,970,902	3,098,945
Net result	-	-	-	-
Increase in asset revaluation surplus	77,729	100,441	128,043	155,900
Closing balance	2,870,461	2,970,902	3,098,945	3,254,846
Retained surplus				
Opening balance	3,813,423	3,996,355	4,040,827	4,168,738
Net result	182,932	44,472	127,911	203,490
Closing balance	3,996,355	4,040,827	4,168,738	4,372,228
Total				
Opening balance	6,606,155	6,866,816	7,011,730	7,267,683
Net result	182,932	44,472	127,911	203,490
Increase in asset revaluation surplus	77,729	100,441	128,043	155,900
Closing balance	6,866,816	7,011,730	7,267,683	7,627,074

Estimate Year 5 2027/28 \$'000	Estimate Year 6 2028/29 \$'000	Estimate Year 7 2029/30 \$'000	Estimate Year 8 2030/31 \$'000	Estimate Year 9 2031/32 \$'000	Estimate Year 10 2032/33 \$'000
3,254,846	3,443,208	3,665,543	3,923,121	4,217,392	4,549,900
-	-	-	-	-	-
188,363	222,335	257,578	294,271	332,508	372,272
3,443,208	3,665,543	3,923,121	4,217,392	4,549,900	4,922,172
4,372,228	4,617,755	4,864,610	5,103,468	5,363,550	5,658,073
245,527	246,856	238,857	260,082	294,523	394,244
4,617,755	4,864,610	5,103,468	5,363,550	5,658,073	6,052,317
7,627,074	8,060,963	8,530,153	9,026,589	9,580,942	10,207,972
245,527	246,856	238,857	260,082	294,523	394,244
188,363	222,335	257,578	294,271	332,508	372,272
8,060,963	8,530,153	9,026,589	9,580,942	10,207,972	10,974,489

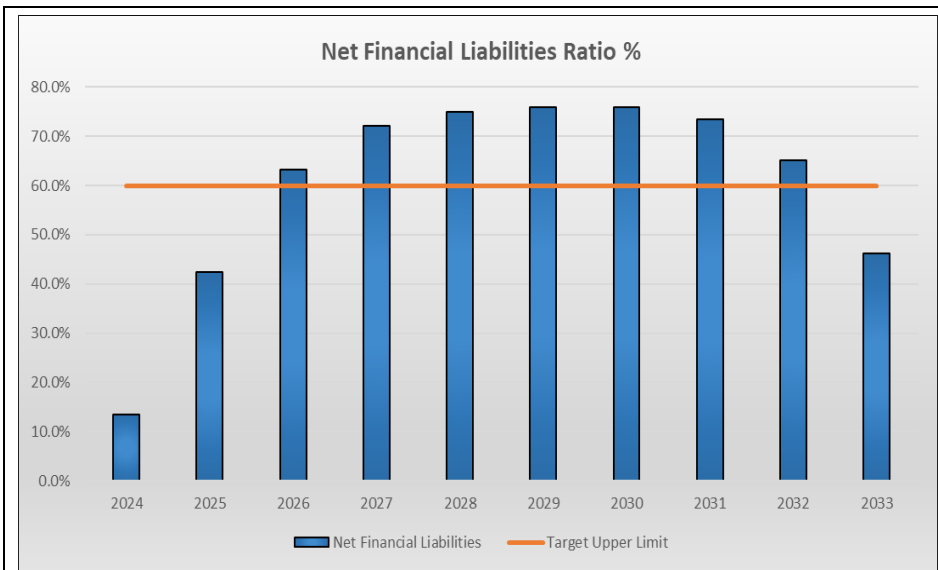
Measures of Financial Sustainability

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

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

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

<table border="1"> <caption>Asset Sustainability Ratio % Data</caption> <thead> <tr> <th>Year</th> <th>Asset Sustainability Ratio %</th> </tr> </thead> <tbody> <tr><td>2024</td><td>88%</td></tr> <tr><td>2025</td><td>76%</td></tr> <tr><td>2026</td><td>73%</td></tr> <tr><td>2027</td><td>65%</td></tr> <tr><td>2028</td><td>63%</td></tr> <tr><td>2029</td><td>59%</td></tr> <tr><td>2030</td><td>57%</td></tr> <tr><td>2031</td><td>54%</td></tr> <tr><td>2032</td><td>53%</td></tr> <tr><td>2033</td><td>52%</td></tr> </tbody> </table>	Year	Asset Sustainability Ratio %	2024	88%	2025	76%	2026	73%	2027	65%	2028	63%	2029	59%	2030	57%	2031	54%	2032	53%	2033	52%	<p>INDICATOR Asset Sustainability Ratio</p> <p>DESCRIPTION Ratio is an approximate measure of the extent to which Councils Infrastructure Assets are being replaced as they reach the end of their useful lives.</p> <p>MEASURE Numerator - Capital expenditure on replacement assets Denominator - Depreciation expense</p> <p>TARGET Greater than 90%</p> <p>OUTCOME Not achieved</p>
Year	Asset Sustainability Ratio %																						
2024	88%																						
2025	76%																						
2026	73%																						
2027	65%																						
2028	63%																						
2029	59%																						
2030	57%																						
2031	54%																						
2032	53%																						
2033	52%																						
<p>COMMENTARY This ratio measures whether the assets managed by Council are being replaced or renewed at the same rate that total assets are wearing out. Council must always balance affordability to the Community with desired standards of service when determining its capital expenditure requirements. Council is also aware that the impact of its relatively young asset base, together with increased investment in new infrastructure as a result of growth, means that the target will be difficult to maintain over the next ten years.</p>																							



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

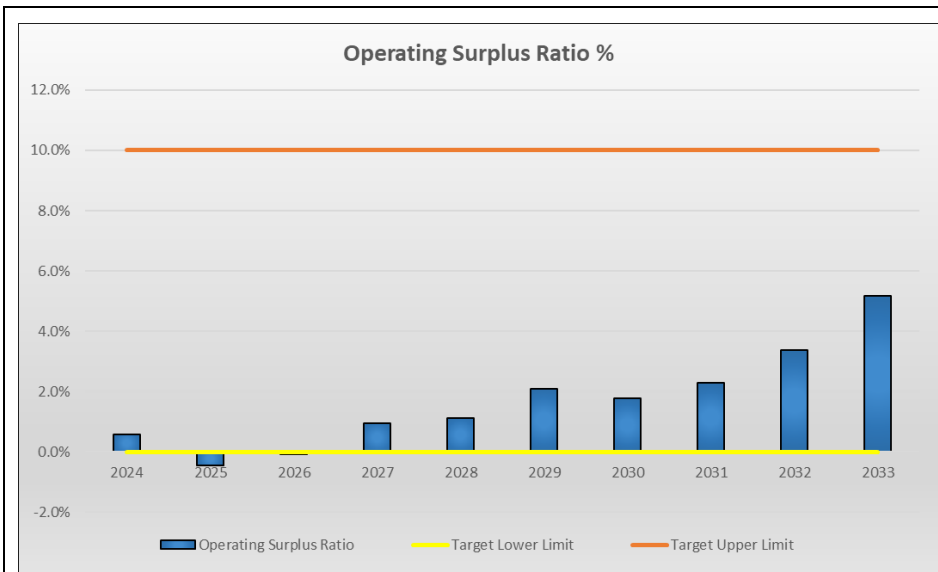
Not greater than 60%

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.



INDICATOR

Operating Surplus Ratio

DESCRIPTION

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

MEASURE

Numerator - Net Operating Surplus/(Deficit)

Denominator - Operating Revenue

TARGET

Between 0% and 10%

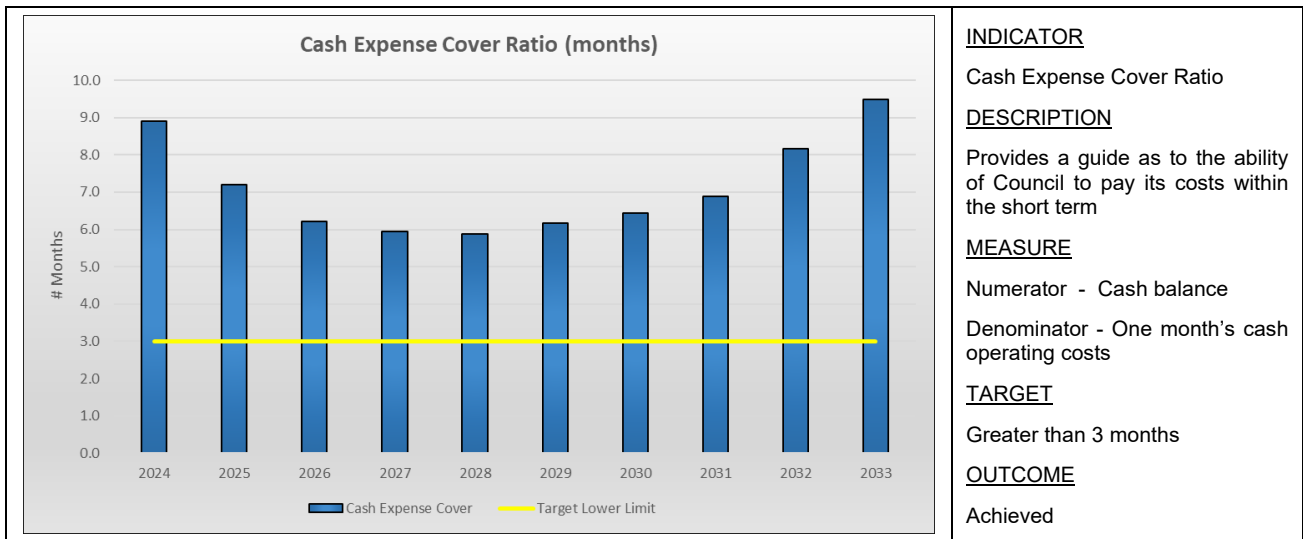
OUTCOME

Achieved

COMMENTARY

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

Measures of Financial Sustainability Cont'd



INDICATOR
Cash Expense Cover Ratio

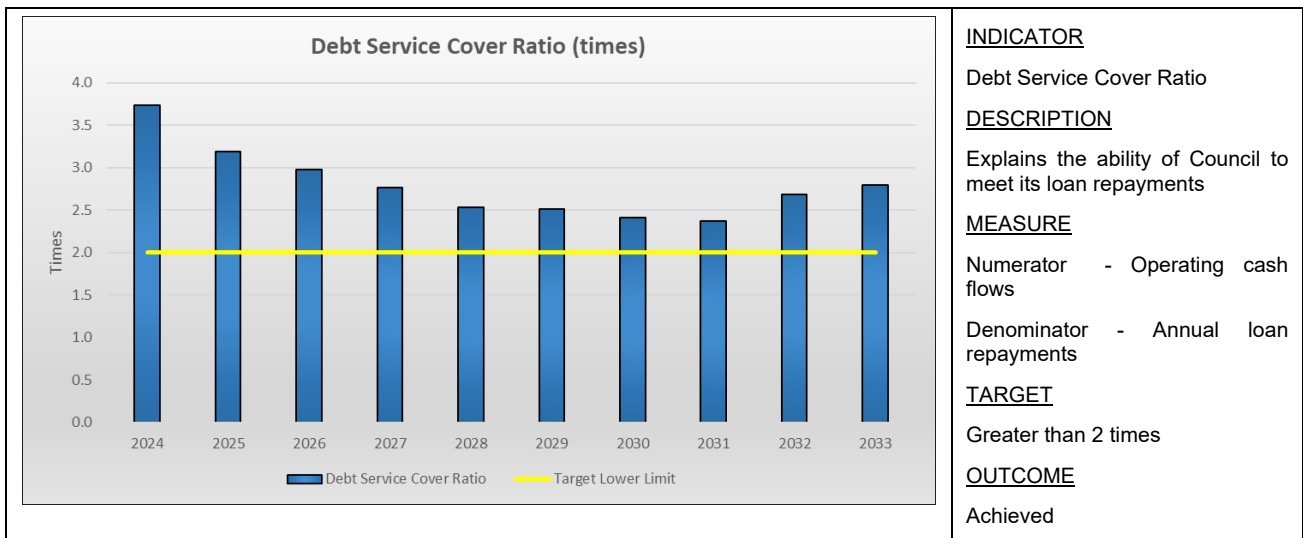
DESCRIPTION
Provides a guide as to the ability of Council to pay its costs within the short term

MEASURE
Numerator - Cash balance
Denominator - One month's cash operating costs

TARGET
Greater than 3 months

OUTCOME
Achieved

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



INDICATOR
Debt Service Cover Ratio

DESCRIPTION
Explains the ability of Council to meet its loan repayments

MEASURE
Numerator - Operating cash flows
Denominator - Annual loan repayments

TARGET
Greater than 2 times

OUTCOME
Achieved

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

Measures of Financial Sustainability Cont'd

<table border="1"> <caption>Asset Renewal Funding Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Asset Renewal Funding Ratio (%)</th> </tr> </thead> <tbody> <tr><td>2024</td><td>85</td></tr> <tr><td>2025</td><td>92</td></tr> <tr><td>2026</td><td>95</td></tr> <tr><td>2027</td><td>96</td></tr> <tr><td>2028</td><td>95</td></tr> <tr><td>2029</td><td>79</td></tr> <tr><td>2030</td><td>96</td></tr> <tr><td>2031</td><td>94</td></tr> <tr><td>2032</td><td>96</td></tr> <tr><td>2033</td><td>94</td></tr> </tbody> </table>	Year	Asset Renewal Funding Ratio (%)	2024	85	2025	92	2026	95	2027	96	2028	95	2029	79	2030	96	2031	94	2032	96	2033	94	<p>INDICATOR Asset Renewal Funding Ratio</p> <p>DESCRIPTION Measures the ability of a Council to fund its projected asset renewal/replacements in the future.</p> <p>MEASURE Numerator - Total Planned Capital Expenditure on Asset Renewals over 10 Years Denominator - Total Required Capital Expenditure on Asset Renewals over 10 Years</p> <p>TARGET 100%</p> <p>OUTCOME Not Achieved</p>
Year	Asset Renewal Funding Ratio (%)																						
2024	85																						
2025	92																						
2026	95																						
2027	96																						
2028	95																						
2029	79																						
2030	96																						
2031	94																						
2032	96																						
2033	94																						
<p>COMMENTARY</p> <p>The Asset Renewal Funding Ratio (ARFR) considers the forecast required infrastructure asset renewals versus the planned renewal budget over the next 10 years. This ratio indicates whether Council has the financial capacity to fund asset renewal as required, and can continue to provide existing levels of services in future, without additional operating income; or reductions in operating expenses. Ideally, the ARFR should be as close to 100% as possible, as this indicates that a council is appropriately funding and delivering the entirety of its required capital program.</p>																							

Revenue Statement 2023/24

1. REVENUE POLICY

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

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

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

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

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

These principles apply to the following activities:

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

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

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

1.2 Recovery of Rates and Charges

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

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

1.3 Community Service Obligations

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

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

1.4 FINANCIAL SUSTAINABILITY

In accordance with section 104 (Financial management systems) of the *Local Government Act 2009* (the Act) and to ensure it is financially sustainable, a local government must establish a system of financial management including:

- a corporate plan that incorporates community engagement
- a long-term asset management plan
- a long-term financial forecast
- an annual budget include revenue statement
- an annual operational plan
- an investment policy
- a debt policy
- a revenue policy.

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 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 outlined in 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 2023, 1 October 2023, 1 January 2024, and 1 April 2024 (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) 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 0.85.

5.3 Differential General Rates

1. In accordance with section 80(1) of the Regulation, Council will adopt a differential general rating scheme for the budget financial year.
2. In accordance with sections 77, 80 and 81 of the Regulation, categories of land identified for the purpose of differential rating will have the rate in the dollar and minimum general rating category applied, using the land use categories provided by the Queensland Department of Resources (DOR) and other criteria as included in the Table 4 - Differential Rate Types in Schedule 1.
3. The differential rates types table contains the following details relevant to each general rating category:
 - (a) Rating category number - this is the number Council uses to identify the differential general rating categories.
 - (b) Rating category description
 - (c) Rates cents in the dollar, which is the amount of annual rates applied to rateable land values above the minimum for each category. Amounts are levied on a quarterly basis so that the total for the financial year is recovered over the four quarterly rating periods.
 - (d) Minimum general rate amount, which is the minimum annual rate amount charged per general rating category.
 - (e) Objective, which is an explanation of how properties are allocated to general rating categories.
 - (f) Criteria - land use categories, which provides further explanation of the criteria used to allocate properties to rating categories, and which also provides the type of land use categories included within each general rates category.
4. The Council identifies the category in which each parcel of rateable land is included, as being the category, as at the date of the issue of the rate notice, in which it has been included in the Council's land record.
5. For calculating the averaged value of a lot included in a community titles scheme, the averaged value of the scheme land will be apportioned between the lots included in the scheme, in proportion to the interest schedule lot entitlement for each lot.
6. Where the rateability of any land alters during the year, adjustments of differential general rate will be made pro rata in accordance with Chapter 4, Part 9, Division 2 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) 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, 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. SEPARATE RATES AND CHARGES RESOLUTIONS

In accordance with section 103 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," a community services charge to be used to fund community services and infrastructure works across the city and a Volunteer Fire Brigade charge to contribute to rural fire brigades 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 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 6 - Separate Rates and Charges in Schedule 1.

8. UTILITY CHARGES

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

8.1 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 - \$311.20 per annum multiplied by the capacity factor for the service connection; and
- (b) non metered service connection - \$311.20 per annum.

In accordance with section 196 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 \$311.20 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 \$4.3934 per kilolitre. This consists of a Council charge of \$1.0224 and a State Government Bulk Water charge of \$3.3710.

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 \$311.20 per annum; and
- (b) a volumetric charge of \$43.93 per kilolitre for any water consumed in excess of 3 kilolitres per quarterly billing cycle consisting of a Council charge of \$40.559 and a State Government Bulk Water charge of \$3.3710.

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 \$1,244.80 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.

8.2 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 sewerage 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
Vacant land	15 Units	\$550.00
Residential Single self contained dwelling i.e., house, home unit, flat, townhouse. C.E.D connection	20 units 16 units	\$733.36 \$586.68
Residential - Other Multiple residential accommodation not included above i.e. hostel, guesthouse. First pedestal/urinal. Second and subsequent pedestals/urinals. C.E.D connection - First pedestal / urinal. - Second and subsequent pedestals/urinals.	20 units 15 units 16 units 14 units	\$733.56 \$550.00 each \$586.68 \$513.36 each
Non-Residential 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	\$733.36 \$550.00 each \$586.68 \$513.36 each
Aged Care / Nursing Home / Retirement Complex / Student Accommodation <i>Residential</i> Single living unit i.e. house, home unit, townhouse, villa, hospital room / hostel room, student accommodation room etc. Each single living unit	10 units	\$366.68 each
<i>Non Residential</i> Office, staff areas, shops, maintenance workshops and all other facilities / areas not contained in the residential and recreational facilities categories: Each pedestal / urinal	15 units	\$550.00 each

Premises	Unit	Annual Charge
<i>Recreational Facilities</i> Facilities operated and dedicated purely for the residents communal use.	Nil	Nil
Caravan and Mobile Home parks For each individual site where sewerage infrastructure has been constructed and accepted by Council. Where services are provided exclusively within ablutions facilities the charge shall be for each pedestal (and equivalent urinal). Where there is a combination of service provision, an assessment shall be made to determine an equitable equivalent unit base related to an equivalent number of pedestals which shall be charged at the standard unit rate. A rate of 5 units per site will apply in the case of tent sites.	10 units 20 units 5 units	\$366.68 each \$733.36 each \$183.36 each
Beenleigh Showgrounds For each individual caravan site where sewerage infrastructure is available For each individual building / dwelling (other than toilet blocks) with pedestals For each pedestal equivalent within toilet blocks	10 units 20 units 5 units	\$366.68 each \$733.36 each \$183.36 each

NB: 600mm of urinal or part thereof = 1 pedestal.
1 wall-mounted urinal = 1 pedestal.
1 unit = \$36.67 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.

8.3 Trade Waste

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

Trade waste utility charges consists of:

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

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

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

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

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

Base charge

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

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

Trade Waste Category	Annual Fixed Base Charge
Category 1	\$432.92
Category 2	\$739.24
Category 3	\$739.24
Category 4	\$739.24
Category 5	\$739.24
Category 6	\$739.24

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 \$4,120 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	1.7624
Category 3	Kilolitre	3.6005
Category 4	Kilolitre	5.6145
Category 5	Kilolitre	1.7624
Category 6	Kilolitre	1.3219

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

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

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

Pollutant		Unit	Charge rate per unit \$
BOD	Biochemical Oxygen Demand	Kilogram	3.2468
COD	Chemical Oxygen Demand	Kilogram	1.1873
NFR	Non Filterable Residue	Kilogram	4.1041
TOG	Total Oil & Grease	Kilogram	2.9147
AL	Aluminium	Kilogram	2.9147
AMMONIA	Ammonia (as N)	Kilogram	2.9147
CR	Chromium	Kilogram	2.9147
FE	Iron	Kilogram	2.9147
FLUORIDE	Fluoride	Kilogram	2.9147
NI	Nickel	Kilogram	2.9147
TDS	Total Dissolved Solids	Kilogram	2.9147
TKN	Total Kjeldahl Nitrogen (as N)	Kilogram	2.9147
TP	Total Phosphorus	Kilogram	2.9147
ZN	Zinc	Kilogram	2.9147

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 \$1,360 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	358.03
Non-Standard	Each	287.12

Authorisation

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

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

8.4 Waste Management

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

In accordance with Local Law No. 8 (Waste Management) 2018, all premises within Logan City Council boundaries are in an area designated by Council as areas in which the Council may conduct general waste collection.

Waste management utility charges are listed in Table 7 - Waste Management Charges in Schedule 1. Waste management utility charges are made and levied using full cost pricing principles.

All domestic premises in Logan (other than premises meeting one of the Exception set out below) will be levied a waste management utility charge for Council's waste management services on either of the following basis:

1. the waste management utility charge for the standard collection service for the particular type of premises which the premises are, as set out in Table 7 – Waste Management Charges in Schedule 1, regardless of whether or not the owner or occupier uses Council's waste collection service; or
2. if an alternative waste collection service as set out in Table 7 – Waste Management Charges in Schedule 1 is supplied by Council to the premises, (either at the request of the owner or where Council, exercise its discretion to supply it) the utility charge for the alternative waste collection service.

The waste management utility charge will be levied regardless of the following:

- whether or not the owner or occupier uses Council's waste collection service;
- the reduction or removal from the premises of a waste collection service due to noncompliance by the owner or occupier with waste management requirements e.g. presentation of a grossly contaminated recycling bin, failure to comply with any of the service specifications or conditions set out in Table 7 - Waste Management Charges in Schedule 1.

Premises will also be levied the waste management utility charge for any additional waste collection services supplied by Council to the premises as set out Table 7 - Waste Management Charges in Schedule 1.

Exceptions

- (a) Domestic premises which Council determines are unreasonably remote or unreasonably difficult to access

Upon request by the owner or occupier of premises, Council will notify them if the premises are considered unreasonably remote or unreasonably difficult to access.

Under this exception, the domestic premises will not be provided with a waste collection service and occupants must make their own waste disposal arrangements. These domestic premises will not be levied a waste management utility charge. The occupants of these premises shall be entitled to apply for exemption from waste disposal charges at Council's waste facilities for the weekly disposal of a quantity of general waste approximately equivalent to the contents of two wheelie bins.

Note: Premises falling within this exception will change over time, e.g. as urbanised areas expand or roads are upgraded.

- (b) Domestic premises which are uninhabitable due to fire or similar damage and the owner or occupier has notified Council they do not require waste collection services while it remains uninhabitable.

Under this exception, the domestic premises will not be levied a waste management utility charge, but no exemption from payment of waste disposal charges at waste facilities shall be provided.

Note: A habitable property becoming vacant is not grounds for exemption from waste collection services and associated utility charges.

- (c) Dwellings where the dwelling is greater than 60 metres from the front property boundary in the Environmental Management and Conservation zone, Rural zone or Rural Residential zone.

These dwellings can seek an exemption from Council on the basis that they will make their own arrangements for general waste collection/disposal and they opt out of Council's collection service.

Under this exception, the domestic premises will not be levied a waste management utility charge, but no exemption from payment of waste disposal charges at waste facilities shall be provided.

Services commenced during a rating period

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

9. 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.

10. 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.

11. INFRASTRUCTURE CHARGES

In accordance with section 113 of the *Planning Act 2016*, a local government may, by resolution, adopt charges for providing trunk infrastructure for development. The adopted charges can be no more than the maximum adopted charge set by the Queensland State Government under the Planning Regulation.

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.

12. DISCOUNT AND PAYMENT INCENTIVES

A discount of 5% of the amount of current Council rates and charges for the general rate, environmental levy, community services, volunteer fire brigade and waste management charges only 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".

13. INTEREST ON RATES AND CHARGES

Interest of 11.64% 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.

14. 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 8 - 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 9 - Community Organisation Remissions in Schedule 1.

Pensioner remissions

Both the State and Council provide remissions to pensioners as listed in Table 10 - Pensioner Remissions in Schedule 1. Pensioners will receive a different level of Council remissions, according to Council's policy titled "Pensioner Concession Policy," depending on whether they are eligible for a maximum rate pension or a non-maximum rate pension, according to Services Australia and the Department of Veteran Affairs.

Farming concession for multiple lot charges

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

For the purposes of this concession the following definitions apply:

Farming Concession means the reduction of the number of environmental charges and community services charges provided for in the 2023/24 Revenue Statement so that it equates to a single charge per rated-together assessment issued for the Farming Land rather than per parcel/lot that constitutes that Farming Land.

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

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

- (a) farming land must be within Logan City Council boundaries; and
- (b) the land must be included in Council's farming differential rates category, and must be made up of more than one parcel/ lot valued together by DOR for rating purposes; and
- (c) each parcel of land must be owned by the same owner(s); and

- (d) the farming land must both be:
 - (i) completely outside of the SEQ Regional Plan urban footprint; and
 - (ii) at least part of the farming land is within a flood management area.

Rate concessions for Environmental Land previously zoned Residential Conservation

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

- (a) if the land was designated Conservation A or Conservation B under the Strategic Plan and included in the Residential Conservation Zone under the Superseded Planning Scheme 1997²; or
- (b) compliance with the specific environmental conditions attached to the land is being achieved.

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

Rates concessions for environmental land previously zoned Residential Conservation are listed in Table 11 - Rates Concessions for Environmental Land previously zoned Residential Conservation in Schedule 1.

Environmental Levy Concessions

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

A concession of the whole (100%) of the separate Environmental Levy charge shall apply to land described in Table 12 - Environmental Levy Concessions in Schedule 1.

General Concession

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

- (a) the Council is of the opinion that:
 - (i) an owner of rateable land has applied to the Council for a remission in the approved form, which addresses the matters in paragraphs (a)(ii) to (vi); and
 - (ii) the payment of the rate would cause the owner of the land financial hardship; and
 - (iii) the financial hardship is undue or unusual; and
 - (iv) the undue or unusual financial hardship is related to an increase in the amount of the rate from the previous financial year; and

² 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.

- (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.

15. 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 of the Regulation, if a rate remains unpaid, the Council may recover the amount by bringing court proceedings against a person liable to pay the overdue rates or charges. Per section 136 of the Regulation, the Council also has the power to sell the land to recover overdue rates.

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

16. RESOLUTION LIMITING RATES AND CHARGES

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

17. 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.

18. 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
1E C	C	5	State emergency levy group 5-C
1E D	D	5	State emergency levy group 5-D
1E E	E	5	State emergency levy group 5-E
1F	A	6	State emergency levy group 6-A
1F C	C	6	State emergency levy group 6-C
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 C	C	7	State emergency levy group 7-C
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 C	C	8	State emergency levy group 8-C
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 C	C	9	State emergency levy group 9-C
1I D	D	9	State emergency levy group 9-D
1I E	E	9	State emergency levy group 9-E
1J	A	10	State emergency levy group 10-A
1J C	C	10	State emergency levy group 10-C
1J D	D	10	State emergency levy group 10-D
1J E	E	10	State emergency levy group 10-E
1K	A	11	State emergency levy group 11-A
1K C	C	11	State emergency levy group 11-C
1K D	D	11	State emergency levy group 11-D
1K E	E	11	State emergency levy group 11-E
1L	A	12	State emergency levy group 12-A
1L C	C	12	State emergency levy group 12-C
1L D	D	12	State emergency levy group 12-D
1L E	E	12	State emergency levy group 12-E
1M	A	13	State emergency levy group 13-A

Council rate code	Levy Class	Levy Group	Description (see note 1)
1M C	C	13	State emergency levy group 13-C
1M D	D	13	State emergency levy group 13-D
1M E	E	13	State emergency levy group 13-E
1N	A	14	State emergency levy group 14-A
1N C	C	14	State emergency levy group 14-C
1N D	D	14	State emergency levy group 14-D
1N E	E	14	State emergency levy group 14-E
1O	A	15	State emergency levy group 15-A
1O C	C	15	State emergency levy group 15-C
1O D	D	15	State emergency levy group 15-D
1O E	E	15	State emergency levy group 15-E
1P	A	16	State emergency levy group 16-A
1P C	C	16	State emergency levy group 16-C
1P D	D	16	State emergency levy group 16-D
1P E	E	16	State emergency levy group 16-E

Notes:

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

Table 4 - Differential Rate Types

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories ³	Objectives/ criteria
2A	Residential 1	0.3323	\$1,068.40	01, 02, 04, 05, 06, 08-09	The dominant purpose for which the land is used or intended for use is residential. The land is used by a household which includes the owner of the land. See note 1
2ANO ⁴	Residential 2	0.4450	\$1,327.56	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	0.3323	\$1,068.40	00, 06, 08-09, 32, 50-52, 55-57, 92, 94, 97, 99.	Land used for miscellaneous purposes or not included in any other rating category.
2D	Subdivision Unallocated land -	0.3323	\$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> .
2AMR1	Multiple residential dwelling(s) 1 (2 to 3 units)	0.5317	\$1,869.68	03, 08-09	Includes rateable land where: 1. The dominant purpose for which the land is used or intended for use is multi-residential. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The land contains 2 or 3 residences. See note 6.
2AMR2	Multiple residential dwelling(s) 2 (4 to 12 units)	0.6147	\$3,312.00	03, 08-09	Includes rateable land where: 1. The dominant purpose for which the land is used or intended for use is multi-residential. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The land contains greater than 3 residences but less than or equal to 12 residences. See note 6.

³ See land use category table

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

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories ³	Objectives/ criteria
2AMR3	Multiple residential dwelling(s) 3 (greater than 13 units)	0.7974	\$8,547.04	03, 08-09	Includes rateable land where: 1. The dominant purpose for which the land is used or intended for use is multi-residential. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The land contains greater than or equal to 13 residences. See note 6.
2P <100k	Poultry (less than 100,000 birds)	1.1513	\$6,604.92	87	Land used for poultry farming with approval for less than 100,000 birds.
2P > 100k	Poultry (greater than 100,000 birds)	2.6672	\$13,206.64	87	Land used for poultry farming with approval for 100,000 or more birds.
2F	Farming	0.3547	\$1,289.48	64-69, 74-75, 79-80, 82-86, 88-89, 94	The dominant purpose for which is 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	7.9316	\$44,020.36	83-84	Land used for major commercial mushroom production with more than 40 employees or contractors.
2I1	Industrial 1	1.2792	\$2,332.48	08-09, 28-29, 33-34, 36, 39, 95	Includes rateable land where: 1. The dominant purpose for which the land is used or intended for use is industrial. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The land has a rateable value less than or equal to \$500,000. 4. The land is not categorised in 2I4 or 2I5. For land used for industrial purposes other than those specifically defined see note 4.
2I2	Industrial 2	1.3456	-	08-09, 28-29, 33-34, 36, 39, 95	Includes rateable land where: 1. The dominant purpose for which the land is used or intended for use is industrial. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The land has a rateable value greater than \$500,000 but less than or equal to \$900,000. 4. The land is not categorised in 2I4 or 2I5. For land used for industrial purposes other than those specifically defined see note 4.

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories ³	Objectives/ criteria
213	Industrial 3	1.4121	-	08-09, 28-29, 33-34, 36, 39, 95	Includes rateable land where: <ol style="list-style-type: none"> 1. The dominant purpose for which the land is used or intended for use is industrial. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The land has a rateable greater than \$900,000. 4. The land is not categorised in 214 or 215. For land used for industrial purposes other than those specifically defined see note 4.
214	Industrial 4	1.4785	\$2,332.48	08-09, 35	Includes rateable land where: <ol style="list-style-type: none"> 1. The dominant purpose for which the land is used or intended for use is industrial. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The criteria or use description that corresponds with the 'general industry' land use category has been met.
215	Offensive & Extractive Industry	1.8275	\$2,332.48	08-09, 37, 40	Includes rateable land where: <ol style="list-style-type: none"> 1. The dominant purpose for which the land is used or intended for use is industrial. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The criteria or use description that corresponds with the '<i>extractive industry</i>' or '<i>Noxious/offensive industry</i>' land use category has been met.
2J	Service stations, & Oil depots	1.6851	\$2,332.48	08-09, 30, 31	Land used for service stations and oil depots.
2C1	Commercial Offices 1 &	1.6845	\$2,332.48	07, 08-09, 10-15, 17-18, 25-27, 38, 41, 43-44, 48-49, 58	Includes rateable land where: <ol style="list-style-type: none"> 1. The dominant purpose for which the land is used or intended for use is offices or commercial. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The land has a rateable value less than or equal to \$300,000. For land used for offices or commercial purposes other than those specifically defined see note 5.

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories ³	Objectives/ criteria
2C2	Commercial Offices 2 &	1.7344	-	07, 08-09, 10-15, 17-18, 25-27, 38, 41, 43-44, 48-49, 58	Includes rateable land where: 1. The dominant purpose for which the land is used or intended for use is offices or commercial. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The land has a rateable value greater than \$300,000 but less than or equal to \$850,000. For land used for offices or commercial purposes other than those specifically defined see note 5.
2C3	Commercial Offices 3 &	1.7842	-	07, 08-09, 10-15, 17-18, 25-27, 38, 41, 43-44, 48-49, 58	Includes rateable land where: 1. The dominant purpose for which the land is used or intended for use is offices or commercial. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The land has a rateable value greater than \$850,000. For land used for offices or commercial purposes other than those specifically defined see note 5.
2K1	Drive-in shopping centres and carparks 1	2.3624	\$2,332.48	08-09, 16, 22	Includes rateable land where: 1. The dominant purpose for which the land is used or intended for use is a drive-in shopping centre or carpark. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The land has a rateable value less than or equal to \$5,000,000
2K2	Drive-in shopping centres and carparks 2	2.4620	-	08-09, 16, 22	Includes rateable land where: 1. The dominant purpose for which the land is used or intended for use is a drive-in shopping centre or carpark. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The land has a rateable value greater than \$5,000,000 but less than or equal to \$10,000,000.
2K3	Drive-in shopping centres and carparks 3	2.5617	-	08-09, 16, 22	Includes rateable land where: 1. The dominant purpose for which the land is used or intended for use is a drive-in shopping centre or carpark. 2. The land use meets the criteria for a primary land use code identified for this rating category. 3. The land has a rateable value greater than \$10,000,000.

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories ³	Objectives/ criteria
2H	Hotels and licensed clubs	2.0404	\$2,332.48	08-09, 42, 47	Land used for a hotel or a licensed club.
2M	Retail warehouses and Outdoor sales areas	1.7663	\$2,332.48	08-09, 23, 24	Land used for a retail warehouse or outdoor sales area.
2MS	Minor storage unit	1.6934	\$1,165.72	06	Land used for minor storage purposes. Land size is 100m ² or less.
2N	Transformers	1.0968	\$2,332.48	08-09, 91	Land used for transformers.
2RI1	Residential institutions (up to 50 sites)	0.3824	\$12,005.00	21	The dominant purpose for which the land is used or intended for use is as a residential institution. Cents in the dollar and minimum general rate amounts are based on the number of sites.
2RI2	Residential institutions (51 - 100 sites)	1.0136	\$30,007.68	21	
2RI3	Residential institutions (101 - 210 sites)	1.3491	\$45,534.08	21	
2RI4	Residential institutions (211 - 275 sites)	1.5668	\$88,824.56	21	
2RI5	Residential institutions (276+ sites)	1.4953	\$126,029.48	21	

Notes

1. *Household* means an individual or a group of two or more related or unrelated people who reside in the dwelling, with the common intention to live together on a long-term basis and who make common provision for food or other essentials for living.
 - (a) Where more than one property is owned by the same natural person(s) residing within the Logan City Council boundaries, only one property shall be categorized in the Residential 1 differential rate category.
 - (b) This category may include a single dwelling or a residential community title lot.
2. *Residential 2* relates to:
 - (a) Residential (dwellings) properties where the postal address for the service of the rates notice for the property is not the same as the property address.
 - (b) Residential (dwellings) properties not owned by a natural person or persons (e.g. properties owned by companies, trusts, the Queensland Housing Commission, the Queensland Aboriginal & Torres Strait Islander Health Service, and other types of entities deemed by Council not to be the equivalent of a natural person) will be included even if the postal address is the same as the property address. Owners that reside on the property may request an owner-occupied rate type to be applied to their residential property. This pertains to residential properties owned by a trust or a company where the trustees or company owners reside on the property.
 - (c) Residential (dwellings) properties in the name of a deceased estate even if the postal address is the same as the property address.
3. *Farming*:
 - (a) The property must have been certified by the DOR in accordance with section 48 of the *Land Valuation Act 2010*.
 - (b) This category does not include land used for major commercial mushroom production with more than forty employees.
 - (c) This category would include cattle breeding and fattening, dairy cattle (with or without milk quota), turf farms, sugar cane, orchards, tropical fruits, vineyards, small crops and fodder (whether irrigated or not), pig farming, horse farming, forestry and logs, and other animal farming.
4. *Industrial*:
 - (a) These categories would include an industrial community title lot, warehouses and bulk stores, transport terminals, builders' yards/ contractors, cold stores/ ice works, light industry, reservoirs, dams and bores.

5. *Commercial & Offices:*
 - (a) These categories 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.
6. *Multiple residential dwellings*
 - (a) The total number of residences does not include a secondary dwelling (granny flat).
 - (b) These categories would include auxiliary units, dual occupancy properties, and other land which meets the criteria stated in table 4.
 - (c) Where the total number of residences is 1 due to criteria 6(a), the land will be categorised in either the Residential 1 or Residential 2 category.

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
07	Guest house / private hotel
08	Building Unit (Strata Unit)
09	Group Title (Strata Unit)
10	Combined Multi Dwg & Shops
11	Single shop
12	Group of more than 6 shops
13	Group of 2-6 shops
14	Shops - Main Retail
15	Shops - Secondary Retail
16	Drive-in shopping centre
17	Restaurant
18	Special tourist attraction
21	Residential institution
22	Car Park
23	Retail Warehouse
24	Outdoor sales area
25	Office(s)
26	Funeral Parlour
27	Hospital or Convalescent Home
28	Warehouse or Bulk Store
29	Transport Terminal
30	Service Station
31	Oil Depot
32	Wharf
33	Builders Yard
34	Cold Stores / Ice works
35	General Industry
36	Light Industry
37	Noxious / Offensive Industry
38	Advertising Hoarding
39	Harbour Industries
40	Extractive Industry

Council land use code	Land use code description
41	Child Care
42	Hotel / Tavern
43	Motel
44	Nursery
47	Licensed Club
48	Sports Club / Facilities
49	Caravan Park & Camping
50	Other clubs (Non business)
51	Religious
52	Cemetery
55	Library
56	Showgrounds/Racecourses/Airfields
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
92	Defence force establishments
94	Vacant Rural Land
95	Reservoir, dams, bores
97	Welfare Home / Institution
99	Community Protection Centre

Table 6 - Separate Rates and Charges

Council rate code	Council rate category	Special rate charge/ annum
8A	Environmental charge per property	\$94.40
8C	Community services charge per property	\$424.20
8F	Volunteer Fire Brigade Separate Charge*	\$1.64

** Formerly known as Rural Fire Special Charge*

Table 7 - Waste Management Charges

A sustainable and cost-effective system of waste collection services are underpinned by the Waste Collection Services Policy adopted 23 June 2021. The Waste Collection Services Policy defines terms used in this Table.

		Rate Code	Annual charge
1. Domestic premises: Dwelling houses (including secondary dwellings)			
1A. Standard collection service – wheelie bin			
Service	The standard collection service that will be provided to dwelling houses is a weekly 240 litre wheelie bin collection service for domestic waste and fortnightly 240 litre wheelie bin collection service for recyclable waste.	5B	\$318.00
	For dwelling houses with a secondary dwelling (e.g. granny flat), a waste collection service for the secondary dwelling can be requested. This is treated as an additional waste collection service. See <i>Item 7. Additional waste collection services for domestic premises.</i>	See <i>Item 7. Additional waste collection services for domestic premises.</i>	See <i>Item 7. Additional waste collection services for domestic premises.</i>
1B. Alternative collection service – wheelie bin			
Service	The following collection services are alternatives to the standard collection service that can be specifically requested by written application.		
	Domestic waste 140 litre weekly and recyclable waste 140 litre fortnightly	5A	\$300.00
	Domestic waste 140 litre weekly and recyclable waste 240 litre fortnightly	5A	\$300.00
	Domestic waste 140 litre weekly and recyclable waste 360 litre fortnightly	5A	\$300.00
	Domestic waste 240 litre weekly and recyclable waste 140 litre fortnightly	5B	\$318.00
	Domestic waste 240 litre weekly and recyclable waste 360 litre fortnightly	5B	\$318.00
2. Domestic premises: Dual occupancy, including Dual occupancy (auxiliary unit)			
2A. Standard collection service – wheelie bin			
Service	The standard collection service that will be provided to each dwelling is a weekly 240 litre wheelie bin for domestic waste and fortnightly 240 litre wheelie bin for recyclable waste.	5B	\$318.00
	This applies to each dual occupancy dwelling regardless of who they are being occupied by.		
	The waste management utility charge is levied on each dwelling.		
2B. Alternative collection service – wheelie bin			
Service	The following collection services are alternatives to the standard collection service that can be specifically requested by written application for each dwelling.		
	The waste management utility charge is levied on each dwelling.		
	Domestic waste 140 litre weekly and recyclable waste 140 litre fortnightly	5A	\$300.00
	Domestic waste 140 litre weekly and recyclable waste 240 litre fortnightly	5A	\$300.00
	Domestic waste 140 litre weekly and recyclable waste 360 litre fortnightly	5A	\$300.00
	Domestic waste 240 litre weekly and recyclable waste 140 litre fortnightly	5B	\$318.00
Domestic waste 240 litre weekly and recyclable waste 360 litre fortnightly	5B	\$318.00	

		Rate Code	Annual charge
3. Domestic premises: Multiple dwellings—strata-titled			
3A. Standard collection service – wheelie bin			
Service	<p>The standard collection service that will be provided to each dwelling is a weekly 240 litre wheelie bin collection service for domestic waste and fortnightly 240 litre wheelie bin collection service for recyclable waste.</p> <p>For multiple dwellings – strata titled that contain 11 or more dwellings, the collection of wheelie bins shall be undertaken within the property rather than on the footpath, where practical.</p> <p>Council may in its discretion supply an Alternative collection service listed below instead of the Standard collection service if it considers it appropriate to do so for any particular premises in the interests of efficiency, safety or amenity. In that event, the annual charge listed below for the Alternative collection service annual charge will be levied.</p> <p>The waste management utility charge is levied on each dwelling.</p>	5B	\$318.00
3B. Alternative collection service – wheelie bin			
Service	<p>The following collection services are alternatives to the standard collection service that can be specifically requested by written application for each dwelling.</p> <p>The waste management utility charge is levied on each dwelling.</p>		
	Domestic waste 140 litre weekly and recyclable waste 140 litre fortnightly	5A	\$300.00
	Domestic waste 140 litre weekly and recyclable waste 240 litre fortnightly	5A	\$300.00
	Domestic waste 140 litre weekly and recyclable waste 360 litre fortnightly	5A	\$300.00
	Domestic waste 240 litre weekly and recyclable waste 140 litre fortnightly	5B	\$318.00
	Domestic waste 240 litre weekly and recyclable waste 360 litre fortnightly	5B	\$318.00
	Domestic waste 240 litre weekly and no recyclable waste.		
	Only available when a Council officer has determined that it is not possible for any other wheelie bin or bulk bin service option incorporating recycling to be offered. This could be because of lack of space to store bins on-site, inability of the collection vehicle to access bins on-site or lack of space on the footpath to present bins for servicing.	5B240	\$211.00
3C. Alternative collection service – bulk bin			
Service	<p>Bulk bin collection services for domestic waste and recyclable waste are also available, as an alternative to wheelie bins.</p> <p>For this service:</p> <ul style="list-style-type: none"> all dwellings in the community titles scheme must be serviced by the bulk bins; the bulk bins for the domestic waste component must be of the same capacity; no combination of bulk and wheelie bins is permitted under this <i>Item 3C</i>, that is, the service must be comprised of all bulk bins and no wheelie bins. Combined wheelie bin/bulk bin services are set out in <i>Item 3D. Combined domestic waste wheelie bin and recyclable waste bulk bin service</i> and <i>Item 3E. Combined domestic waste bulk bin and recyclable waste wheelie bin service</i>; and Council may in its discretion supply an Alternative collection service listed below instead of the Standard collection service if it considers it appropriate to do so for any particular premises in the interests of efficiency, safety and amenity. In that event, the annual charge listed below for the Alternative collection service annual charge will be levied. 		

		Rate Code	Annual charge
The volume and frequency options for this bulk bin service are as follows:			
Domestic waste	1,100, 1,500, 2,000 or 3,000 litres, serviced 1, 2 or 3 times per week		
Recyclable waste	1,100 litres, serviced once per week		
<p>Volume options and minimum dwellings required</p> <p>The waste management utility charge is levied on each dwelling, based on the approximate volume of weekly waste to be collected per dwelling.</p> <p>The available volume options (approximate volume per dwelling per week) for this bulk bin service are set out in the table below.</p> <p>The table also sets out the minimum number of dwellings required for each volume option. This is in order to maintain approximate equity in the standard volume of waste collectable per dwelling in Logan. A minimum number of dwellings is required for premises to be eligible for at least 1 bulk bin.</p>			
Volume options (approx) per dwelling per week		Minimum dwellings	
Domestic waste 240 litre once/week and recyclable waste 120 litre once/week		7	5J \$297.00
Domestic waste 240 litre 2 times/week and recyclable waste 120 litre once/week		8	5J2 \$313.00
Domestic waste 240 litre 3 times/week and recyclable waste 120 litre once/week		11	5J3 \$318.00
Domestic waste 140 litre once per week and recyclable waste 70 litre once/week		11	5J140 \$278.00
Domestic waste 140 litre 2 times/week and recyclable waste 70 litre once/week		12	5J2140 \$285.00
<p>Acceptable volume variation per dwelling</p> <p>The weekly volume per dwelling is approximate only as a partial bulk bin cannot be supplied. Therefore, the number of bulk bins supplied are rounded to the nearest whole number of bins. This rounding may result in a lesser or greater volume per dwelling per week than the exact wheelie bin equivalent, but Council has set the volume variations in the table below (lower and upper) as an acceptable range that will not affect the bulk bin service provided (“acceptable volume range”).</p> <p>A weekly volume per dwelling outside of the acceptable volume range is not permitted and a different bulk bin size or servicing frequency needs to be selected.</p>			
		Acceptable volume range	
	Volume variation - lower	Volume variation - upper	
Domestic waste	Minus 34 litres/dwelling Therefore: 140L service: No less than 106L 240L service: No less than 206L	Plus 33 litres/dwelling Therefore: 140L service: No more than 173L 240L service: No more than 273L	
Recyclable waste	Minus 35 litres/dwelling Therefore: 70L service: No less than 35L 120L service: No less than 85L	Plus 37 litres/dwelling Therefore: 70L service: No more than 107L 120L service: No more than 157L	

			Rate Code	Annual charge
<p>Number of bulk bins</p> <p>The number of bulk bins supplied to the overall premises will be calculated based on the number of dwellings, the volume option selected, the bulk bin size selected and the collection frequency selected.</p> <p>The calculation is designed to produce approximate equity in the standard volume of weekly waste collectable from domestic premises in Logan (within the acceptable volume range).</p>				
	Step	Calculation	Example (using 32 dwellings)	
	1	The total waste storage volume that will be provided for the overall premises will be calculated by multiplying the number of dwellings by the selected volume per dwelling.	If 240 litre domestic waste volume per dwelling is selected 32 dwellings multiplied by 240 litres = 7,680 litres.	
	2	The number of bins to be provided will be calculated by dividing the total domestic waste storage volume by the capacity of the bin sought, then dividing by the collection frequency sought (rounded off to the nearest whole number of bins).	If 1,100 litre bins, 3 times/week is selected 7,680 litres divided by 1,100 litres = 6.98 divided by 3 = 2.32 (rounded off) = 2 x 1,100 litre bin serviced three times weekly.	
	3	Check that the bulk bin volume per dwelling is the within the acceptable volume range Number of bins multiplied by the bulk bin size selected multiplied by the servicing frequency selected, divided by the number of dwellings. If the volume per dwelling is not within the acceptable volume range, a different bulk bin size or servicing frequency needs to be selected.	2 bins multiplied by 1,100 litres = 2,200 multiplied by 3 times/week = 6,600 litres, divided by 32 dwellings = 206.25 litres per dwelling. This is within the acceptable volume range (the lower volume variation being 206 litres per dwelling).	
Conditions	<p>Storage and collection point</p> <p>1. A suitable location must be available for the storage and collection of the bulk bins:</p> <p>(a) 1,100 litre bulk bins are manually manoeuvred by the driver onto rear-lift collection vehicles so the collection point for 1,100 litre bulk bins may be on the footpath provided:</p> <p>(i) pathways leading to the collection point are paved and have a manageable gradient (maximum 1:15) and are free of steps, stairs or other impediments;</p> <p>(ii) there is adequate space on the footpath for servicing;</p> <p>(iii) if on-site property managers are not able to move the bins to the footpath, it will be necessary for the bulk bins to be stored in an enclosure at the immediate street frontage. The bulk bins in the enclosures need to be easily accessible. That is, it must always be possible to remove a bulk bin without having to move any other bins stored in the enclosure.</p> <p>(b) The collection point for all other bulk bins must be on the property (1,100 litre bins may also be serviced on the property):</p>			

	Rate Code	Annual charge
<p>(c) The bins must be stored in easily accessible enclosures:</p> <ul style="list-style-type: none"> (i) for 1,100 litre bulk bins (which are manually manoeuvred) that means an enclosure which complies with (a)(iii) above and the path of travel to the enclosure complies with (a)(i) above; (ii) all other bulk bins are serviced by "front-lift" collection vehicles which means that the front of the truck must be able to approach and access the front of the bulk bin without manual manoeuvring of the bin. The enclosures must not inhibit access by the collection vehicle. <p>(d) The collection vehicle will only move in a forward direction while entering, on and leaving the property. That is, the collection vehicle shall not be required to reverse on the property other than to perform a three-point turn.</p> <p>(e) There must be unobstructed access for the collection vehicle. Managers of these domestic premises must ensure that measures are taken (eg. installation of removable locking posts) to ensure that vehicles do not park in turning areas or otherwise block access on collection days.</p> <p>2. The waste collection contractor must confirm that they are able to enter the premises and perform the required service.</p> <p>Pavement indemnity and release</p> <p>3. A pavement indemnity and release is required for all bulk bin services except for the 1,100 litre footpath collection.</p> <p>The owner of the premises must provide an indemnity and release in favour of Council and the waste collection contractor in respect of any claims or liability arising from any damage to the pavement of any private driveway or roadway caused by the collection vehicles.</p> <p>Where an indemnity and release has not been provided, Council may:</p> <ul style="list-style-type: none"> (a) pursuant to sections 9 and 11 of Local Law No. 8 (Waste Management) 2018, require the waste containers to be stored at a particular place and/or designate the location where the waste containers are to be placed for collection, so that the collection vehicle is not required to enter the private property; (b) change the type of waste collection service so that the collection vehicle is not required to enter the private property; or (c) remove the waste containers from the property with no corresponding reduction in waste management utility charges until the indemnity and release is provided. <p>Collection days</p> <p>4. Bulk bin services are only available on a day from Monday to Friday.</p> <p>Applicant</p> <p>5. The application must be made in writing by the body corporate (or the original owner of the community titles scheme land immediately before the establishment of the scheme).</p>		

		Rate Code	Annual charge
3D. Alternative collection service - combined domestic waste wheelie bin and recyclable waste bulk bin			
Service	<p>An alternative collection service is available for each dwelling to have combined wheelie bin/bulk bin service.</p> <p>Council may also in its discretion supply an Alternative collection service listed below instead of the Standard collection service if it considers it appropriate to do so for any particular premises in the interests of efficiency, safety or amenity. In that event, the annual charge listed below for the Alternative collection service annual charge will be levied.</p> <p>The waste management utility charge is levied on each dwelling.</p>		
Domestic Waste	140 litre wheelie bin per dwelling, serviced weekly; or	51140	\$200.00 or
	240 litre wheelie bin per dwelling, serviced weekly	51240	\$210.00
AND	AND	AND	
Recyclable Waste	70 litres per dwelling based on use of a shared 1,100 litre bulk bin, serviced weekly, as set out below:	5J70R	\$65.00
Volume per dwelling and minimum dwellings required			
<p>An approximate volume per dwelling per week for the recyclable waste component of this service is 70 litres per week.</p> <p>This service is only available to premises with a minimum of 11 dwellings. This is in order to maintain approximate equity in the standard volume of recyclable waste collectable per dwelling in Logan, because the only bulk bin recyclable waste container available is 1,100 litres. To make the service available to premises with less than 11 dwellings, would result in each dwelling receiving a higher recyclable waste storage capacity than 70 litres.</p>			
Acceptable volume variation per dwelling			
<p>See the acceptable volume range for recyclable waste set out in <i>Item 3C. Bulk bin collection services—Acceptable volume variation per dwelling.</i></p>			
Number of bulk bins			
<p>Calculated in accordance with the calculation set out in <i>Item 3C. Bulk bin collection services—Number of bulk bins</i>, using 70 litres per dwelling and 1,100 litres as the bulk bin size.</p>			
Conditions	Same as Item 3C Bulk Bin Collection Services - Conditions		
3E. Alternative collection service - combined domestic waste bulk bin and recyclable waste wheelie bin			
Service	<p>An alternative collection service is available for each dwelling to have the following combined bulk bin/wheelie bin service.</p> <p>Council may also in its discretion supply an Alternative collection service listed below instead of the Standard collection service if it considers it appropriate to do so for any particular premises in the interests of efficiency, safety or amenity. In that event, the annual charge listed below for the Alternative collection service annual charge will be levied.</p> <p>All domestic waste bulk bins utilised under this service option must be of the same capacity (e.g. all 1,100 litre bins or all 1,500 litre bins, etc).</p> <p>The waste management utility charge is levied on each dwelling.</p>		

		Rate Code	Annual charge	
Recyclable Waste	140 litre wheelie bin, serviced fortnightly	5I140R	\$63.00	
	240 litre wheelie bin, serviced fortnightly	5I240R	\$67.00	
	360 litre wheelie bin, serviced fortnightly	5I360R	\$83.00	
	Domestic waste	Based on shared use of 1,100, 1,500, 2,000 or 3,000 litre bulk bin, as set out below:		
		240 litres per dwelling once/week	5I	\$251.00
		240 litres per dwelling 2 times/week	5I2	\$268.00
		240 litres per dwelling 3 times/week	5I3	\$273.00
		140 litres per dwelling once/week	5I4	\$233.00
		140 litres per dwelling 2 times/week	5I5	\$250.00
		140 litres per dwelling 3 times/week	5I6	\$255.00
Volume per dwelling and minimum dwellings required				
<p>The bulk bin service is charged to each dwelling, based on the approximate volume of weekly waste to be collected per dwelling.</p> <p>The available volume options (approximate volume per dwelling per week) for the bulk bin component of the service is set out in the table below.</p> <p>The table also sets out the minimum number of dwellings for each volume option. This is because there is a need to maintain approximate equity in the standard volume of domestic waste collectable per dwelling in Logan. A minimum number of dwellings is required for premises to be eligible for at least 1 bulk bin.</p>				
Volume options (approx. per dwelling per week)	Bulk bin size	Minimum dwellings		
240 litre				
	1100	5		
	1500	6		
	2000	8		
	3000	11		
140 litre				
	1100	7		
	1500	9		
	2000	12		
	3000	18		
Acceptable volume variation per dwelling				
See the acceptable volume range for domestic waste set out in <i>Item 3C. Bulk bin collection services—Acceptable volume variation per dwelling.</i>				
Number of bulk bins				
Calculated in accordance with the calculation set out in <i>Item 3C. Bulk bin collection services—Number of bulk bins.</i>				
Conditions	For the bulk bin service, the conditions in <i>Item 3C. Bulk bin collection services—Conditions</i> apply.			

		Rate Code	Annual charge	
3F. Additional collection service - body corporate (or equivalent) bin				
Service	In the event that a body corporate (or equivalent) considers that the options listed previously provide inadequate domestic waste or recyclable waste volume entitlements, or if bins are required for common areas, it will be possible for the body corporate (or equivalent) to apply for the following additional bin collection services.			
	Domestic waste	140 litre wheelie bin, serviced once per week	5K140	\$78.00
		240 litre wheelie bin, serviced once per week	5K240	\$102.00
		1,100 litre bulk bin, serviced 1, 2 or 3 times per week	5F1100	\$870.00
		1,500 litre bulk bin, serviced 1, 2 or 3 times per week	5F1500	\$933.00
		2,000 litre bulk bin, serviced 1, 2 or 3 times per week	5F2000	\$1,392.00
		3,000 litre bulk bin, serviced 1, 2 or 3 times per week	5F3000	\$1,672.00
	Recyclable waste	140 litre wheelie bin, serviced once per fortnight	5K140R	\$59.00
		240 litre wheelie bin, serviced once per fortnight	5K240R	\$65.00
		360 litre wheelie bin, serviced once per fortnight	5K360R	\$83.00
1,100 litre bulk bin, serviced once per week		5F1100R	\$947.00	
Conditions	<ol style="list-style-type: none"> 1. The domestic waste management utility charges for these services will apply to the body corporate. 2. The body corporate must as soon as practical advise Council of any change to its postal address so that rates notices can be delivered. 3. Council may cancel the service and remove the additional bins if the associated waste management utility charges have not been paid within sixty days of the due date for payment of the charges. 4. The application by the body corporate (or equivalent) for these additional bin collection services must acknowledge the above conditions. 5. For the bulk bin component of this service, the conditions in <i>Item 3C. Bulk bin collection services—Conditions</i> also apply. 			
4. Domestic premises: Multiple dwellings - not strata-titled				
4A. Standard collection service – wheelie bin				
Service	<p>The standard collection service that will be provided to each dwelling is a weekly 240 litre wheelie bin collection service for domestic waste and fortnightly 240 litre wheelie bin collection service for recyclable waste.</p> <p>For multiple dwellings – not strata titled that contain 11 or more dwellings, the collection of wheelie bins shall be undertaken within the property rather than on the footpath, where practical.</p> <p>Council may also in its discretion supply an Alternative collection service listed below instead of the Standard collection service if it considers it appropriate to do so for any particular premises in the interests of efficiency, safety or amenity. In that event, the annual charge listed below for the Alternative collection service annual charge will be levied.</p> <p>The waste management utility charge is levied on each dwelling.</p>		5B	\$318.00

		Rate Code	Annual charge	
4B. Alternative collection service – wheelie bin				
Service	The following collection services are alternatives to the standard collection service that can be specifically requested by written application for each dwelling. The waste management utility charge is levied on each dwelling.			
	Domestic waste 140 litre weekly and recyclable waste 140 litre fortnightly	5A	\$300.00	
	Domestic waste 140 litre weekly and recyclable waste 240 litre fortnightly	5A	\$300.00	
	Domestic waste 140 litre weekly and recyclable waste 360 litre fortnightly	5A	\$300.00	
	Domestic waste 240 litre weekly and recyclable waste 140 litre fortnightly	5B	\$318.00	
	Domestic waste 240 litre weekly and recyclable waste 360 litre fortnightly	5B	\$318.00	
	Domestic waste 240 litre weekly and no recyclable waste. Only available when a Council officer has determined that it is not possible for any other wheelie bin or bulk bin service option incorporating recycling to be offered. This could be because of lack of space to store bins on-site, inability of the collection vehicle to access bins on-site or lack of space on the footpath to present bins for servicing.		5B240	\$211.00
4C. Alternative collection service – combination				
Service	The owners of multiple dwelling premises that are not strata-titled are permitted to use any combination of the following service types on the condition that the total domestic waste and recyclable waste entitlement for each dwelling on the property is at least 120 litres of domestic waste and 70 litres of recyclable waste weekly. Council may also in its discretion supply an Alternative collection service listed below instead of the Standard collection service if it considers it appropriate to do so for any particular premises in the interests of efficiency, safety or amenity. In that event, the annual charge listed below for the Alternative collection service annual charge will be levied. The waste management utility charge is levied for each dwelling.			
	Domestic waste	140 litre wheelie bin, serviced once per week	5F140	\$182.00
		240 litre wheelie bin, serviced once per week	5F240	\$198.00
		1,100 litre bulk bin, serviced 1, 2 or 3 times per week	5F1100	\$870.00
		1,500 litre bulk bin, serviced 1, 2 or 3 times per week	5F1500	\$933.00
		2,000 litre bulk bin, serviced 1, 2 or 3 times per week	5F2000	\$1,392.00
		3,000 litre bulk bin, serviced 1, 2 or 3 times per week	5F3000	\$1,672.00
	Recyclable waste	140 litre wheelie bin, serviced once per fortnight	5F140R	\$119.00
		240 litre wheelie bin, serviced once per fortnight	5F240R	\$119.00
		360 litre wheelie bin, serviced once per fortnight	5F360R	\$119.00
		1,100 litre bulk bin, serviced once per week	5F1100R	\$947.00

		Rate Code	Annual charge				
	<p>Acceptable volume variation per dwelling for the bulk bin service</p> <p>See the acceptable volume range for set out in <i>Item 3C. Bulk bin collection services—Acceptable volume variation per dwelling.</i></p>						
	<p>Number of bulk bins for the bulk bin service</p> <p>Calculated in accordance with the calculation set out in <i>Item 3C. Bulk bin collection services—Number of bulk bins.</i></p> <p>If the number of bulk bins calculated is less than 1 bulk bin, then that bulk bin service is not available. This is because there is a need to maintain approximate equity in the standard volume of domestic and recyclable waste collectable per dwelling in Logan. A minimum number of dwellings is required for premises to be eligible for at least 1 bulk bin.</p>						
Conditions	For the bulk bin service, the conditions in <i>Item 3C. Bulk bin collection services—Conditions apply.</i>						
5. Domestic premises: Retirement facility with independent living units							
Service	<p>A retirement facility with independent living units is subject to the same standard collection service or alternative collection service option (as requested or prescribed by Council) as available to multiple dwellings, that is:</p>						
	<table border="1"> <tr> <td>If the retirement facility is strata-titled</td> <td><i>Item 3—Domestic premises: Multiple dwellings—strata-titled</i> applies. In applying Item 3, each independent living unit is treated as a dwelling.</td> </tr> <tr> <td>If the retirement facility is not strata-titled</td> <td><i>Item 4—Domestic premises: Multiple dwellings—not strata-titled</i> applies. In applying Item 4, each independent living unit is treated as a dwelling.</td> </tr> </table>	If the retirement facility is strata-titled	<i>Item 3—Domestic premises: Multiple dwellings—strata-titled</i> applies. In applying Item 3, each independent living unit is treated as a dwelling.	If the retirement facility is not strata-titled	<i>Item 4—Domestic premises: Multiple dwellings—not strata-titled</i> applies. In applying Item 4, each independent living unit is treated as a dwelling.		
If the retirement facility is strata-titled	<i>Item 3—Domestic premises: Multiple dwellings—strata-titled</i> applies. In applying Item 3, each independent living unit is treated as a dwelling.						
If the retirement facility is not strata-titled	<i>Item 4—Domestic premises: Multiple dwellings—not strata-titled</i> applies. In applying Item 4, each independent living unit is treated as a dwelling.						
	<p>Retirement facilities with independent living units which have central dining facilities may also apply for an alternative service of one 240 litre domestic waste and one 240 litre recycling bin to be issued for every two units within the domestic premises.</p> <p>For this alternative service, a waste management utility charge of 50% of the standard 240 litre domestic waste and one 240 litre recycling bin will be applied to each unit, or if the premises is not strata-titled, the full waste management utility charge for each standard 240 litre domestic waste wheelie bin and the 240 litre recyclable waste wheelie bin will be applied to the parent property for each unit.</p> <p>The waste management utility charge is levied for each unit.</p>						
Conditions	For the bulk bin service, the conditions in <i>Item 3C. Bulk bin collection services—Conditions apply.</i>						
6. Domestic premises: All other domestic premises							
Service	<p>Any domestic premises not specifically provided for in Items 1 to 5 of this Table is subject to the same standard collection service, or alternative collection service option and bulk bin collection service option (as requested or prescribed by Council) available to multiple dwellings as follows.</p> <p>The waste management utility charge is levied for each dwelling/unit.</p>						
	<table border="1"> <tr> <td>If the domestic premises is strata-titled</td> <td>Item 3. Domestic premises: Multiple dwellings - strata-titled applies. In applying Item 3, each lot is treated as a dwelling.</td> </tr> <tr> <td>If the domestic premises is not strata-titled</td> <td>Item 4. Domestic premises: Multiple dwellings - not strata-titled applies. In applying Item 4: 1. Subject to paragraphs 2 and 3 below, each dwelling or unit is treated as a dwelling.</td> </tr> </table>	If the domestic premises is strata-titled	Item 3. Domestic premises: Multiple dwellings - strata-titled applies. In applying Item 3, each lot is treated as a dwelling.	If the domestic premises is not strata-titled	Item 4. Domestic premises: Multiple dwellings - not strata-titled applies. In applying Item 4: 1. Subject to paragraphs 2 and 3 below, each dwelling or unit is treated as a dwelling.		
If the domestic premises is strata-titled	Item 3. Domestic premises: Multiple dwellings - strata-titled applies. In applying Item 3, each lot is treated as a dwelling.						
If the domestic premises is not strata-titled	Item 4. Domestic premises: Multiple dwellings - not strata-titled applies. In applying Item 4: 1. Subject to paragraphs 2 and 3 below, each dwelling or unit is treated as a dwelling.						

		<p>2. If any of the dwellings or units contain more than 6 bedrooms, then every 6 bedrooms (or part) across the entire site are deemed to comprise one dwelling, rounded to the nearest whole number. To remove doubt, this applies to the entire site even if some dwellings or units on the site have less than 6 bedrooms.</p> <p>3. If the domestic premises is not grouped into separate dwellings or units, every 6 bedrooms (or part) across the entire site are deemed to comprise one dwelling, rounded to the nearest whole number.</p> <p>Example 1 A rooming accommodation has 12 self-contained units, each containing 6 bedrooms. In applying Item 4, there are 12 dwellings.</p> <p>Example 2 A rooming accommodation has 12 self-contained units, each containing 8 bedrooms. In applying Item 4, as there are more than 6 bedrooms comprising one dwelling, then every 6 bedrooms (or part) across the entire site are deemed to comprise a dwelling. The total number of bedrooms across the entire site is 96. 96 bedrooms divided by 6 is 16. There are deemed to be 16 dwellings.</p> <p>Example 3 A rooming accommodation has 12 self-contained units. 6 units contain 8 bedrooms each. 6 units contain 5 bedrooms each. As there is at least one dwelling on the site with more than 6 bedrooms, every 6 bedrooms across the entire site are deemed to comprise a dwelling. The total number of bedrooms across the entire site is 78 bedrooms. 78 divided by 6 is 13. There are deemed to be 13 dwellings.</p> <p>Example 4 A rooming accommodation has 8 bedrooms. In applying Item 4, every 6 bedrooms is deemed to comprise a dwelling. That is, 8 bedrooms divided by 6 is 1.3, rounded to 1. There is deemed to be 1 dwelling.</p> <p>Example 5 A relocatable home park has 45 relocatable dwellings (each relocatable dwelling has less than 6 bedrooms). In applying Item 4, there are 45 dwellings.</p>	Rate Code	Annual charge
Conditions	For the bulk bin service, the conditions in <i>Item 3C. Bulk bin collection services-Conditions</i> apply.			

		Rate Code	Annual charge	
7. Additional waste collection services for domestic premises				
Service	The following collection services are available as additional services to dwelling houses and dual occupancies only. Additional bulk bin services are not available to dwelling houses or dual occupancies. Refer to <i>Item 3F for additional services available to multiple dwellings – strata titled.</i> Refer to <i>Item 4C for alternative services available to multiple dwellings – not strata titled.</i>			
	Domestic waste	140 litre wheelie bin, serviced once per week	5C	\$79.00
		240 litre wheelie bin, serviced once per week	5H	\$102.00
	Recyclable waste	140 litre wheelie bin, serviced once per fortnight	5CR	\$60.00
		240 litre wheelie bin, serviced once per fortnight	5HR	\$65.00
		360 litre wheelie bin, serviced once per fortnight	5ER	\$83.00
Conditions	<ol style="list-style-type: none"> 1. Application by the owner. <ol style="list-style-type: none"> (a) Must be in writing and be signed by the owner. 2. Application by non-owner occupiers (renters):. <ol style="list-style-type: none"> (a) Must be in writing and be signed by the occupier. (b) The application must be accompanied by advance payment for 12 months of service. (c) A service renewal invoice will be forwarded to the applicant at least 30 days prior to the expiration of the 12 months of service. Failure to pay the invoice prior to the due date will result in the service being withdrawn. (d) The service may be cancelled at any time, but no refunds will be paid for unused service. <p>For the bulk bin component of this service, the conditions in <i>Item 3C. Bulk bin collection services - Conditions</i> also apply.</p>			
8. Support wheelie bin service				
Service	A "supported bin service" is one where: <ul style="list-style-type: none"> • the resident is physically unable to move their wheelie bins to the footpath for servicing by the waste collection vehicle; and • the collection vehicle driver alights the vehicle, enters serviced premises and takes the wheelie bins to the vehicle for emptying before returning them to the waste container storage place at the premises. 			
Conditions	Support waste services will not be provided unless: <ol style="list-style-type: none"> 1. A written application is made and is accompanied by a medical certificate stating that the applicant is unable to place wheelie bins in the required position on the footpath for servicing. 2. There is no other person who resides at the premises who is able to place the wheelie bins on the footpath for collection. 3. The wheelie bins to be serviced will be stored in an easily accessible location no more than 60 metres from the access point to the premises. 4. Roaming pets are restrained on bin collection days. 			

		Rate Code	Annual charge
9. Medical assistance bin service			
Service	<p>A "medical assistance bin service" may be provided in the case of a resident who, directly as a result of a medical condition, generates significantly greater quantities of domestic waste and/or recyclable waste and requires additional wheelie bins.</p> <p>An example is a home dialysis patient, who will have large quantities of plastic waste, cardboard and containers to deal with because of the dialysis process.</p> <p>The additional wheelie bins may be in the form of either or both:</p> <ul style="list-style-type: none"> • Domestic waste: 140 or 240 litre wheelie bin; • Recyclable waste: 140, 240 or 360 litre wheelie bin. <p>This additional service is provided at no charge, that is, there will be no utility charges associated with this additional waste collection service.</p>		
Conditions	The application must be accompanied by written advice from a medical practitioner stating that the applicant will, as a result of their medical condition, require assistance disposing of additional waste.		
10. Commercial and industrial premises			
Service	The commercial waste and recyclable waste collection services that can be requested by the owners, property managers or bodies corporate of commercial and industrial premises are as follows:		
Commercial waste	140 litre wheelie bin, serviced 1 – 7 times weekly	5D140 for one per week and 5D140A for additional	\$326.00
	240 litre wheelie bin, serviced 1 – 7 times weekly	5D240 for one per week and 5D240A for additional	\$498.00
	1,000 bulk bin, serviced 1 – 7 times weekly	5D1000 for one per week and 5D1000A for additional	\$2,104.00
	1,100 bulk bin, serviced 1 – 7 times weekly	5D1100 for one per week and 5D1100A for additional	\$2,318.00
	1,500 bulk bin, serviced 1 – 7 times weekly	5D1500 for one per week and 5D1500A for additional	\$3,095.00
	2,000 bulk bin, serviced 1 – 7 times weekly	5D2000 for one per week and 5D2000A for additional	\$3,830.00
	3,000 bulk bin, serviced 1 – 7 times weekly	5D3000 for one per week and 5D3000A for additional	\$5,683.00
Recyclable waste	140 litre wheelie bin, serviced once fortnightly	5D140R	\$66.00
	240 litre wheelie bin, serviced once fortnightly	5D240R	\$76.00
	360 litre wheelie bin, serviced once fortnightly	5D360R	\$93.00
	1,100 bulk bin, serviced once per week	5D1100R	\$1,137.00

		Rate Code	Annual charge
Conditions	For bulk bin services, the conditions set out in <i>Item 3C. Bulk bin collection services</i> -Conditions must be complied with.		
11. Commercial premises: Council properties			
Service	The full range of domestic waste and recyclable waste collection services for commercial premises detailed in Item 10. Commercial and industrial premises above are available to Council properties.		
Levying of charges	Wheelie bins on properties administered by Council's Community Services branch eg. sporting clubs, community centres, Girl Guides, Boy Scouts and Meals on Wheels	All collection services will be the subject of waste management utility charges levied through Council's rating system.	
	Park wheelie bins, park litter bins, street wheelie bins and street litter bins	Council's Health, Environment & Waste branch will charge the relevant Council branch directly for the service. Such charge may include an administration component.	
	Bulk bins	Council's Health, Environment & Waste branch will charge the relevant Council branch directly for the service. Such charge may include an administration component.	
12. Green waste collection service			
Service	140 litre wheelie bin, serviced fortnightly	5GW140	\$60.00
	240 litre wheelie bin, serviced fortnightly	5GW240	\$65.00
	360 litre wheelie bin, serviced fortnightly	5GW360	\$99.00
Conditions	<p>Storage and collection</p> <ol style="list-style-type: none"> Green waste bin to be stored on the property. Green waste bin to be presented on the kerbside for collection. If it eventuates that there is insufficient storage or presentation space, the service will be cancelled, the bin removed and all charges cancelled/refunded. <p>Application</p> <ol style="list-style-type: none"> Standard application is for one or two bins. Requests for more than two bins will be assessed by Council, by inspection if necessary. In making an application for a green waste bin, applicants are confirming that they have adequate space to store the bin on their property and present the bin on the kerbside for collection. Applications for green waste bins may be made by: <ol style="list-style-type: none"> Property owner, who will be levied the green waste collection service utility charge in their rates notice; and Non-owner occupiers (renters) - and in these circumstances the following conditions apply: <ol style="list-style-type: none"> The occupier will be charged for the green waste collection service in accordance with the Schedule of Commercial and Other Charges. The application must be accompanied by advance payment for 12 months of service. A service renewal invoice will be forwarded to the applicant at least 30 days prior to the expiration of the 12 months of service. Failure to pay the invoice prior to the due date will result in the service being withdrawn. The service may be cancelled by the resident at any time, but no refunds will be paid for unused service. 		

		Rate Code	Annual charge
	<p>7. Owners and non-owner occupiers of units in multi-unit complexes (both domestic and commercial) may apply for green waste bins, but their applications must contain the written approval of the body corporate or property manager confirming that there is no objection to use of the bin, and that there is adequate space to both store and present the bin for servicing.</p> <p>8. Acceptable and not acceptable green waste bin contents are as follows.</p>		
	<p>The only acceptable items that can be placed in the green waste bin</p>	<p>The following items cannot be placed in the green waste bin</p>	
	<ul style="list-style-type: none"> • garden prunings • grass clippings • shrubs (shake off the soil) • weeds (shake off the soil) • leaves and loose bark • palm fronds (fronds must be cut so they can fit into the bin, bent palm fronds can get stuck in the bin preventing it being emptied) • small branches (no more than 15 centimetres in diameter and 40 centimetres in length) • newspaper to line the bin so that grass clippings do not stick to the bottom 	<ul style="list-style-type: none"> • plastic bags (green waste must also not be put into bags) • general waste • nappies (including compostable nappies) • recyclable waste • kitchen waste, including fruit, vegetable and meat scraps • animal droppings • large logs, branches and stumps • garden hoses or tools • rocks and building materials • treated, composite or painted timber • potting mix, soil and ash • plant pots • hazardous waste • batteries or chemicals 	
13. Waste collection on private property			
Conditions	<p>The following additional conditions apply to all premises and all waste collection service types in Table 7:</p> <ol style="list-style-type: none"> 1. Where the waste collection vehicle has to enter private property (e.g. driveway or internal roads) the owner of the premises must provide an indemnity and release in favour of Council and the waste collection contractor in respect of any claims or liability arising from any damage to the pavement of any private driveway or roadway caused by the collection vehicles. 2. Where an indemnity and release has not been provided, Council may: <ol style="list-style-type: none"> (a) pursuant to sections 9 and 11 of Local Law No. 8 (Waste Management) 2018, require the waste containers to be stored at a particular place and/or designate the location where the waste containers are to be placed for collection, so that the collection vehicle is not required to enter the private property; (b) change the type of waste collection service so that the collection vehicle is not required to enter the private property; or (c) remove the waste containers from the property with no corresponding reduction in waste management utility charges until the indemnity and release is provided. 		

Table 8 - Sporting, Recreational and Community Organisation Concessions

Concession category	Concession 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 concessions		

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 9 - Community Organisation Remissions

Charge type	Charge description	Remission details
Refuse disposal charges		<p>Applies to all eligible community organisations.</p> <p>Remission provides for free tipping at Council landfills as provided for by Council's <i>Waste Concessions 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>Waste Concessions 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"> 1. Organisations endorsed as charitable organisations by the Australian Taxation Office. 2. Charitable organisations that use either a volunteer or paid workforce; 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; 4. Religious organisations; and 5. Other organisations determined by council in extenuating circumstances.

Table 10 - 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 ¹	20%
Council	Pensioner remission on the differential general rate - maximum rate pensioners.	Max \$402.00
Council	Pensioner remission on the differential general rate - non - maximum rate pensioners.	Max \$201.00
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 principal place of residence if you hold a Pensioner Concession Card or a Repatriation Health Card (Gold Card).
2. Pensioner concessions apply to multiple rate types.

Table 11 - Rates Concessions for Environmental Land previously zoned Residential Conservation

Council rate code	Land designation	Concession description	Concession amount p.a.
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>	<p>50% on the differential or minimum general rate, whichever is greater</p>
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>	<p>25% on the differential or minimum general rate, whichever is greater</p>

Table 12 - Environmental Levy Concessions

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

Logan City Council

📍 150 Wembley Rd,
Logan Central QLD 4114

☎ 07 3412 3412

✉ Council@logan.qld.gov.au

