

Logan City Council

# Annual Budget

2026/27



[logan.qld.gov.au](http://logan.qld.gov.au)



# Table of Contents

Page

<b>Logan City Councillors</b> .....	<b>3</b>
<b>Statement of Estimated Financial Position 2025/26</b> .....	<b>4</b>
<b>Budget Documents 2026/27</b> .....	<b>5</b>
Debt Policy 2026/27 .....	6
Investment Policy 2026/27 .....	13
Revenue Policy 2026/27 .....	23
Statement of Income and Expenditure 2026/27 .....	33
Statement of Income and Expenditure 2027/28 .....	35
Statement of Income and Expenditure 2028/29 .....	36
Long-Term Financial Forecast .....	37
Long-Term Statement of Comprehensive Income .....	38
Long-Term Statement of Financial Position .....	40
Long-Term Statement of Cash Flows .....	42
Long-Term Statement of Changes in Equity .....	44
Measures of Financial Sustainability .....	46
<b>Revenue Statement 2026/27</b> .....	<b>50</b>
Schedule 1 - Tables .....	61
Table 1 - Differential Rate Types .....	61
Table 2 - Land Use Categories .....	70
Table 3 - Separate Charges .....	71
Table 4 – Water Supply Capacity Factors .....	72
Table 5 – Sewerage Charges .....	73
Table 6 – Trade Waste Charges .....	75
Table 7 - Waste Management Charges .....	78
Table 8 - Sporting, Recreational and Community Organisation Concessions .....	91
Table 9 - Community Organisation Concessions .....	92
Table 10 - Pensioner Concessions .....	93
Table 11 - Rates Concessions for Environmental Land previously zoned Residential Conservation .....	94
Table 12 - Environmental Levy Concessions .....	95

## Logan City Councillors

MAYOR	Cr Jon Raven
DIVISION 1	Cr Lisa Bradley
DIVISION 2	Cr Teresa Lane
DIVISION 3	Cr Mindy Russell
DIVISION 4	Cr Nathan St Ledger
DIVISION 5	Cr Paul Jackson
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

## Statement of Estimated Financial Position 2025/26

	2025/26 Original Budget \$'000	2025/26 Amended Budget \$'000	2025/26 Estimated Actual \$'000
<b>INCOME</b>			
Operating Income			
Gross rates, levies and charges	(717,689)	(717,689)	(724,185)
Discounts and pensioner concessions	19,262	19,262	17,822
Fees and charges	(60,781)	(63,770)	(69,507)
Interest received	(12,116)	(17,507)	(24,632)
Operational grants and subsidies	(20,407)	(17,222)	(16,372)
Operational contributions and donations	(4,439)	(4,008)	(5,749)
Other income	(36,737)	(38,820)	(39,301)
<b>Total Operating Income</b>	<b>(832,907)</b>	<b>(839,754)</b>	<b>(861,924)</b>
Capital Income			
Capital grants and subsidies	(13,988)	(20,331)	(30,150)
Contributions from developers - cash	(75,846)	(75,215)	(75,507)
Contributions from developers - assets	(163,627)	(163,627)	(163,627)
Gain on sale of non-current assets	(415)	(415)	(415)
<b>Total Capital Income</b>	<b>(253,876)</b>	<b>(259,588)</b>	<b>(269,699)</b>
<b>TOTAL INCOME</b>	<b>(1,086,783)</b>	<b>(1,099,342)</b>	<b>(1,131,623)</b>
<b>EXPENSES</b>			
Operating Expenses			
Employee costs	222,982	231,066	233,223
Materials and services	369,983	373,231	379,250
Finance costs	29,744	29,896	29,896
Depreciation and amortisation	164,737	164,755	165,983
Other expenses	4,427	5,322	5,391
<b>Total Operating Expenses</b>	<b>791,873</b>	<b>804,270</b>	<b>813,743</b>
Capital Expenses			
Revaluation Decrement	50,000	50,000	50,000
Asset write-offs	20,800	23,958	23,958
<b>Total Capital Expenses</b>	<b>70,800</b>	<b>73,958</b>	<b>73,958</b>
<b>TOTAL EXPENSES</b>	<b>862,673</b>	<b>878,228</b>	<b>887,701</b>
<b>NET RESULT</b>	<b>(224,110)</b>	<b>(221,114)</b>	<b>(243,922)</b>

# Budget Documents 2026/27

Debt Policy 2026/27

Investment Policy 2026/27

Revenue Policy 2026/27

Statement of Income and Expenditure 2026/27

Statement of Income and Expenditure 2027/28

Statement of Income and Expenditure 2028/29

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 2026/27



# Debt Policy

[logan.qld.gov.au](http://logan.qld.gov.au)

# 1. Purpose

## 1.1 Overview

The purpose of this policy is to establish a clear, transparent and accountable framework for the use and management of debt by Logan City Council.

This policy identifies Council's planned borrowing for the 2026/27 financial year and the subsequent nine financial years, and outlines the principles governing how borrowings are undertaken, managed, and repaid. The policy ensures that Council's approach to debt supports long-term financial sustainability, prudent financial management, and delivery of essential infrastructure for the Logan community, in accordance with the requirements of the *Local Government Act 2009*.

## 1.2 Scope

This policy applies to all Councillors and Council staff. Council staff includes employees, labour hire workers, independent contractors, council advisors and volunteers.

This policy applies to all forms of borrowings undertaken by Council, including long-term and short-term debt facilities.

## 1.3 Legislative Alignment

This policy is made pursuant to section 192 of the *Local Government Regulation 2012*, which requires Council to adopt a debt policy as part of its annual budget.

This policy aligns with:

- the *Local Government Act 2009*
- the *Local Government Regulation 2012*
- Council's Annual Budget
- Council's Long Term Financial Forecast
- the Department's Sustainability Framework

# 2. Principles

Council applies a disciplined and conservative approach to borrowing, guided by the following principles:

## 2.1 Prudent Use of Debt

Council will only use borrowings to fund capital infrastructure that supports service delivery, growth, and community outcomes. Borrowings will not be used to finance operating activities or recurrent expenditure.

Where other more cost-effective funding sources are available, those sources will be utilised in preference to drawing down additional debt.

## 2.2 Long Term Borrowings

- (a) Council will not utilise borrowings to finance operating activities or recurrent expenditure.
- (b) Borrowings should be directed towards new or upgrade capital projects with funding for capital renewals to be sourced from general revenue where possible.
- (c) Preference will be given to borrowings for projects that provide a return to Council.

- (d) All external borrowings shall be obtained through the Queensland Treasury Corporation (QTC) using its full range of fund management services.
- (e) 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.
- (f) Council also employs a variable rate loan, working capital and overdraft facilities to help fund short-term cashflow requirements that may arise from time to time.
- (g) Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest costs.
- (h) Where cash balances are sufficient as defined in the Department's Sustainability Framework, Council will draw down its borrowings at the end of the financial year.
- (i) Cash balances are regularly monitored and reconciled at least monthly. If a cash flow shortfall is identified, Council may bring forward the timing of its borrowing draw down to ensure that the delivery of the capital program is not compromised.
- (j) 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.
  - (i) The interest rate applicable to internal Council loans will be the actual borrowing costs from QTC including administration charges.
  - (ii) Business units subject to the provisions of the National Competition Policy shall also pay an additional margin above the QTC borrowing rate.
  - (iii) The term of the loan shall not exceed the estimated useful life of the asset.
  - (iv) 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.
- (k) 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.
- (l) Borrowing decisions should be based upon careful consideration of the impact on Council's financial sustainability ratios, as defined in the Department's Financial Management (Sustainability) Guideline.
- (m) 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.
- (n) 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 2026/27 borrowing requirements.
- (o) The proposed external borrowing schedule is outlined below in Appendix 1.

In accordance with the above policy strategy and criteria, the Council will borrow \$123,757,502 (excluding borrowing from the working capital facility) from QTC during 2026/27 financial year. Whilst market conditions and any other principles agreed to between QTC and Council may change the term or quantum of repayments over time, the term over which new borrowings will be undertaken will be such that debt will be managed in accordance with the effective life of the class of assets required.

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.

### **2.3 Short Term Borrowings**

To manage short-term cashflow requirements, Council proposes to establish an ongoing working capital facility with QTC. Subject to approval, the facility will have a limit of \$90 million and is intended to remain in place for the next nine financial years.

Council will draw down funds from the facility and make repayments back into it as part of daily cashflow operations. Such borrowing facilities will only be used by Council for operational liquidity management purposes.

Council will review its cashflow in line with annual budgets and forecast borrowing to ensure sufficient cash is available for major outlays forecast for each financial year and beyond. Approved short-term borrowing facilities will only be used by Council for operational liquidity management purposes.

## **3. Reporting**

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

## **4. Roles and Responsibilities**

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

## **5. Human Rights**

Under the *Human Rights Act 2019*, 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.

## 6. Definitions

The following definitions apply to this Policy.

Term	Definition
Council	Logan City Council
Financial Statements	means the definition outlined in s176 of the <i>Local Government Regulation 2012</i>
Long term financial forecast	means the definition outlined in s171 of the <i>Local Government Regulation 2012</i>
Measures of Financial Sustainability	means the definition outlined in s169 (6) of the <i>Local Government Regulation 2012</i>
The Act	means the <i>Local Government Act 2009</i>
The Regulation	means the <i>Local Government Regulation 2012</i>
The Department	Means the Department of Local Government, Water and Volunteers

## 7. Appendix 1 – Schedule of Proposed External Borrowings

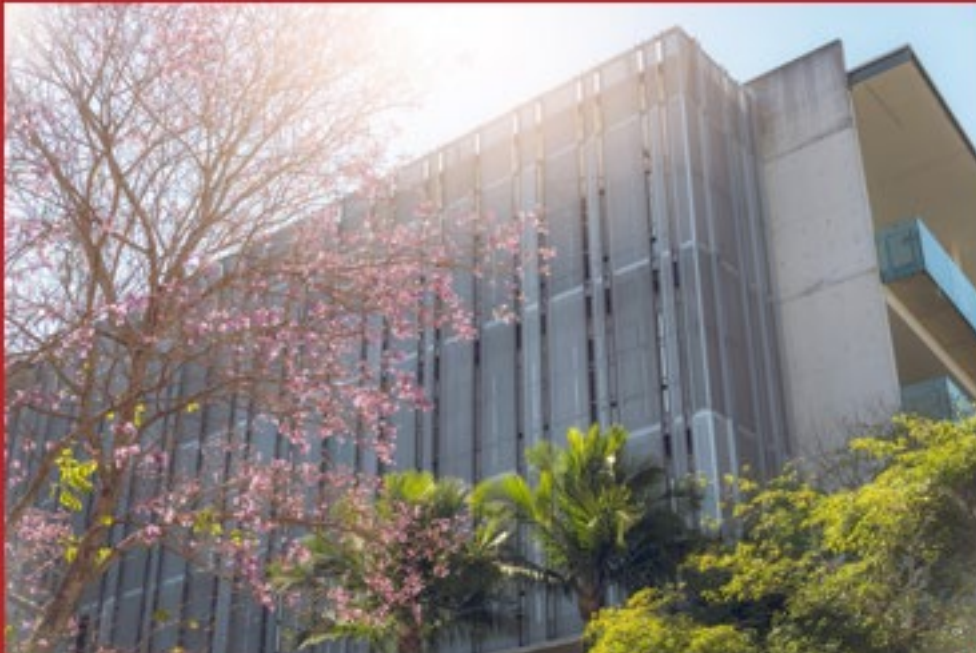
	2026/27	2027/28	2028/29	2029/30	2030/31
	\$	\$	\$	\$	\$
Roads and Drainage	34,114,990	29,087,821	6,176,432	1,104,298	13,346,483
Water & Sewerage	38,358,720	62,528,700	44,008,180	71,664,330	8,662,000
Parks	10,126,494	-	-	-	-
Sports and Community Infrastructure	17,486,670	63,324,532	23,018,882	31,185,382	36,432,094
Roads Priority Development Areas (PDA)	5,006,877	-	14,613,791	17,564,802	7,995,561
Water and Sewerage Priority Development Areas	15,749,980	64,350,460	23,162,690	43,471,520	-
Capitalised Interest on existing PDA Loans	2,913,771	3,522,908	6,109,335	7,928,949	10,241,921
<b>TOTAL</b>	<b>123,757,502</b>	<b>222,814,421</b>	<b>117,089,310</b>	<b>172,919,281</b>	<b>76,678,059</b>
	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$
Roads and Drainage	22,552,047	-	-	-	-
Water & Sewerage	12,622,000	27,289,000	35,584,950	40,196,000	43,603,000
Parks	-	-	-	-	-
Sports and Community Infrastructure	31,834,158	21,842,804	-	-	-
Roads Priority Development Areas (PDA)	-	-	-	6,372,110	6,690,710
Water & Sewerage Priority Development Areas	-	-	-	-	-
Capitalised Interest on existing PDA Loans	6,504,192	4,237,227	475,513	-	299,339
<b>TOTAL</b>	<b>73,512,397</b>	<b>53,369,031</b>	<b>36,060,463</b>	<b>46,568,110</b>	<b>50,593,049</b>

## 8. Document Control

Version Control	File Number	Document Number	Council Min No.	Description of Change	Effective Date
1.0	1005516-1	14537166	230/2021	Creation	21/06/21
2.0	1005516-1	14537166	52/2022	Substantive Amendment Updated (budget 2022/2023)	20/06/22
3.0	1005516-1	14537166	50/2023	Substantive Amendment Updated (budget 2023/2024)	19/06/23
4.0	1005516-1	14537166	61/2023	Minor Amendment	26/07/23
5.0	1005516-1	14537166	117/2023	Substantive Amendment	06/12/2023
6.0	1005516-1	14537166	7/2024	Substantive Amendment	24/01/2024
7.0	1005516-1	14537166	103/2024	Substantive Amendment Update (budget 2024/25)	24/06/2024
8.0	1420583-1	18259656	83/2025	Substantive Amendment Update (budget 2025/26)	01/07/2025
9.0	1420583-1	18259656	17/2026	Update to include proposed use of Working capital facility	18/02/2026
10.0	1420583-1		TBC	Substantive Amendment Update (budget 2026/27)	



# Investment Policy



[logan.qld.gov.au](http://logan.qld.gov.au)

# 1. Purpose

## 1.1 Overview

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

## 1.2 Scope

This policy applies to all Councillors and Council staff. Council staff includes employees, labour hire workers, independent contractors, council advisors and volunteers.

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.

## 1.3 Legislative Alignment

This policy is made in accordance with the investment powers and constraints prescribed under:

- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2019*
- *Local Government Act 2009*
- *Local Government Regulation 2012*

This policy also supports Council's Annual Budget. Where limitations or directions are issued by the Queensland Treasurer in relation to local government investing, this policy will be reviewed and updated accordingly.

# 2. Principles

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.

## 2.1 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* (LGA) and the *Local Government Regulation 2012* (LGR).

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.

## 2.2 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 shall refrain from personal activities that conflict with the proper execution and management of council's investment portfolio. This includes activities that impair the investment officer's ability to make impartial decisions.
- (d) 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.

## 2.3 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 the security of capital 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) Sufficient cash is to be 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.
  - (iii) Pursuant to section 31 of the SBFA Act, Council maintains a deposit and withdrawal account with a nominated financial institution for its day-to-day operating transaction requirements.
  - (iv) 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 the 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 Australian Bank Bill Swap rate (BBSW) 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.

## **2.4 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 LGA.
- (b) Council shall not directly invest in the following:
  - (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 assets, and at least 10% of the portfolio will be held in on-call investments 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 Executive General Manager 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 Executive General Manager Organisational Services.

## 2.5 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, 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 conduct a comprehensive assessment of the investment including:
  - (i) set out the investment financial particulars including target return, appropriate return benchmark, and current investment rating
  - (ii) undertake a study of the relevant business (the investee) prospects
  - (iii) consideration of the investee prospectus or equivalent investment documentation to understand the investee company background and financial information, and other data that affect Council's maximum risk requirements
  - (iv) 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
  - (v) demonstrate alignment of the investment with the sustainability framework developed by the Department of Local Government, Water and Volunteers, including impact of key financial and non-financial metrics
  - (vi) confirm alignment with each of Council's investment objectives set out in Section 4.3 of this Investment Policy
- (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 at a minimum quarterly business performance review and reporting to Council (through the Governance & Transformation 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 equity investments
  - (i) If an investment is revalued so that its current market value is less than 95% of the amount of the investment, this must be referred to the Executive General Manager Organisational Services for review monthly until market value improves to greater than the threshold.

## 2.6 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 Executive General Manager 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/earnings before interest, tax, depreciation, and amortisation (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%).

### 3. Reporting

- (a) The General Manager Finance will prepare a quarterly evaluation and report (the 'Quarterly Investment Review') of the transactions, concentrations, and performance of the investment and external loan portfolio.
- (b) The General Manager Finance 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 Governance & Transformation Committee as soon as possible at the end of the reporting period, and will include:
  - (i) a list of securities and other investments held by maturity date/call date
  - (ii) the performance of the investment based on rate of return or weighted average yield to maturity, including comparing the current market value to the investment amount
  - (iii) percentage held by investment type and liquidity
  - (iv) the performance of the investment portfolio relative to the index benchmark.

### 4. Roles and Responsibilities

- (a) The General Manager Finance 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 Executive General Manager Organisational Services on occurrence.
- (c) The Executive General Manager Organisational Services and the General Manager Finance are authorised to invest Council's surplus funds in cash investments that are consistent with this policy and relevant legislation.
- (d) Council (through the Governance & Transformation Committee) is not permitted to direct daily cash investment decisions, select fund managers, or become involved in the daily operations of the investment portfolio.

## 5. 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.
Council	Logan City Council
Derivative	A financial contract that derives its value from an underlying asset, community, or index, as defined under the SBFA Act.
Derivative transaction	As defined in the Schedule under the SBFA Act:  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)  (c) Carbon offset financial products approved by Queensland Treasury for Council to continue its acquire and surrender program to maintain its Climate Active certification.
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.
LGA	<i>Local Government Act 2009</i> (LGA).
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
Medium-term	Between 2 to 5 years

Term	Definition
On-call investments	Where the investment can be redeemed and the monies invested can be retrieved from the financial institution within 24 hours.
QIC	Queensland Investment Corporation
QTC	Queensland Treasury Corporation
SBFA Act	<i>Statutory Bodies Financial Arrangement Act 1982</i>
SCPS	Supply Chain Payment Solution (SCPS)
SBFA Regulation	<i>Statutory Bodies Financial Arrangements Regulation 2019</i>
Short-term	Less than, or within, 12 months
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.
Treasurer's approval	Means an approval of the Treasurer under part 9 of the SBFA Act.

## 6. Document Control

Version Control	File Number	Document Number	Council Min No.	Description of Change	Effective Date
1.0	128741-1	14440325		Creation	24/03/21
2.0	128741-1	14440325	50/2023	Substantive Amendment Review (budget 2023/2024)	19/06/23
3.0	128741-1	14440325	103/2024	Substantive Amendment Review (budget 2024/2025)	1/07/24
4.0	128741-1	14440325	83/2025	Substantive Amendment Review (budget 2025/2026)	01/07/25
5.0	128741-1	14440325		Substantive Amendment Review (budget 2026/2027)	01/07/2026



# Revenue Policy



[logan.qld.gov.au](http://logan.qld.gov.au)

# 1. Purpose

## 1.1 Overview

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

## 1.2 Scope

This policy applies to all Councillors and Council staff. Council staff includes employees, labour hire workers, independent contractors, council advisors and volunteers.

## 1.3 Legislative Alignment

This policy is made pursuant to section 193 of the *Local Government Regulation 2012*, which requires Council to adopt a revenue policy as part of its annual budget.

This policy supports and aligns with:

- the *Local Government Act 2009*
- the *Local Government Regulation 2012*
- Council's Annual Budget
- Council's Long Term Financial Forecast.

# 2. 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 parcel of land arising from changed valuations, from year to year, will be minimised through the averaging of valuations as detailed in section 3.4

- (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.

## **Our Approach to Revenue Management**

### **3. Levying Rates and Charges**

#### **3.1 General rates**

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

#### **3.2 Differential rating**

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

#### **3.3 Minimum general rates**

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

#### **3.4 Averaging of values**

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

#### **3.5 Special rates and charges and Separate 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.

### 3.6 Separate Charges

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

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

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

### 3.7 Utility charges

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

The user pays principle is applied to utility charges which will be levied in accordance with section 99 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.

### 3.8 Precepts and government levies

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

### 3.9 Cost-recovery fees

The Council fixes cost-recovery fees for:

- (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 1975* or the *Plumbing and Drainage Act 2018*.

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

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

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

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

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

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

### **3.11 Physical and Social Infrastructure Costs**

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.

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

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

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

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

### **3.13 Fines and penalties**

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

### **3.14 Discounts**

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

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

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

## **4. Granting concessions for rates and charges**

### **4.1 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.

### **4.2 Community organisations**

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

### **4.3 Pensioner concessions**

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

### **4.4 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 concession 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'.

#### **4.5 Subsidies**

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

#### **4.6 General Concessions**

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

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

Council may grant a Farming Concession under section 120(1)(g) 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 separate 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
- (b) must be within Council's differential general rate category of "Farming"
- (c) the farming land is made up of more than one parcel/lot, valued together for rating purposes by the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development
- (d) each parcel of the Farming Land is owned by the same owner/s
- (e) the farming land is both:
  - (i) completely outside of the Regional Plan urban footprint
  - (ii) at least part of the farming land is within a flood management area.

## **5. Recovery of 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 Financial Hardship Policy.

## 6. Reporting

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

## 7. Roles and Responsibilities

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

## 8. Definitions

The following definitions apply to this Policy.

Term	Definition
Council	Logan City Council
Charges	means the definition outlined in Schedule 4 of the <i>Local Government Act 2009</i>
Concession	means the information outlined in Chapter 4, Part 10 of the <i>Local Government Regulation 2012</i>
Differential rating	means the definition outlined in s80 of the <i>Local Government Regulation 2012</i> (that the general rates charged are different for each category of land type/uses)
General Rates	means the definition outlined in s92 (2) of the <i>Local Government Act 2009</i>
Overdue	means the definition outlined in s132 of the <i>Local Government Regulation 2012</i>
Regional Plan	has the meaning given to it in the <i>Planning Act 2016</i>
Rates	means the definition outlined in Schedule 4 of the <i>Local Government Act 2009</i>
Rating Category (Category)	means the definition outlined in s81 of the <i>Local Government Regulation 2012</i>
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>
Separate Rates and Charges	means the definition outlined in s92(5) of the <i>Local Government Act 2009</i>

Term	Definition
Special rates and charges	means the definition outlined in s92(3) of the <i>Local Government Act 2009</i>
The Act	means the <i>Local Government Act 2009</i>
The Regulation	means the <i>Local Government Regulation 2012</i>
Utility charges	means the definition outlined in s92(4) of the <i>Local Government Act 2009</i>

## 9. Document Control

Version Control	File Number	Document Number	Council Min No.	Description of Change	Effective Date
1.0	414813-1	14770670	230/2021	Creation	21/06/21
2.0	414813-1	14770670	52/2022	Substantive Amendment Updated (budget 2022/2023)	20/06/22
3.0	414813-1	14770670	50/2023	Substantive Amendment Updated (budget 2023/2024)	19/06/23
4.0	414813-1	14770670	103/2024	Substantive Amendment Updated (budget 2024/2025)	01/07/24
5.0	414813-1	14770670	83/2025	Substantive Amendment Updated (budget 2025/2026)	01/07/25
6.0	1420583-1	18278867		Substantive Amendment Updated (budget 2026/2027)	01/07/26

## Statement of Income and Expenditure 2026/27

	COUNCIL \$'000	General \$'000	Waste Services \$'000	Water Services \$'000
<b>INCOME</b>				
<b>Operating Income</b>				
Gross rates, levies and charges	774,742	402,569	74,542	297,631
Discounts and pensioner remissions	(18,162)	(18,162)	-	-
Fees and charges	65,440	34,395	8,256	22,788
Interest received	24,767	19,840	1,927	3,000
Operational grants and subsidies	18,673	18,673	-	-
Operational contributions and donations	5,980	3,606	-	2,374
Other income	40,285	16,098	11,599	12,588
<b>Total Operating Income</b>	<b>911,725</b>	<b>477,021</b>	<b>96,323</b>	<b>338,381</b>
<b>Capital Income</b>				
Capital grants and subsidies	105,563	16,313	-	89,250
Contributions from Developers - Cash	91,347	55,063	-	36,284
Contributions from Developers - Assets	199,180	149,950	-	49,230
Gain on sale of non-current assets	415	415	-	-
<b>Total Capital Income</b>	<b>396,505</b>	<b>221,741</b>	<b>-</b>	<b>174,764</b>
<b>Total Income</b>	<b>1,308,230</b>	<b>698,762</b>	<b>96,323</b>	<b>513,145</b>
<b>Expenses</b>				
<b>Operating Expenses</b>				
Employee costs	254,779	205,050	9,617	40,113
Materials and services	404,883	186,393	56,300	162,191
Finance costs	36,832	7,796	1,119	27,917
Depreciation and amortisation	174,780	139,690	2,565	32,525
Other expenses	5,067	5,067	-	-
Competitive Neutrality Adjustments	-	(42,285)	15,393	26,892
<b>Total Operating Expenses</b>	<b>876,342</b>	<b>501,711</b>	<b>84,994</b>	<b>289,638</b>
<b>Capital Expenses</b>				
Revaluation Decrement	50,000	-	-	50,000
Asset write-offs	18,500	12,000	-	6,500
Restoration & rehabilitation provision expense	-	-	-	-
<b>Total Capital Expenses</b>	<b>68,500</b>	<b>12,000</b>	<b>-</b>	<b>56,500</b>
<b>Total Expenses</b>	<b>944,842</b>	<b>513,711</b>	<b>84,994</b>	<b>346,138</b>
<b>Net Result</b>	<b>363,388</b>	<b>185,051</b>	<b>11,329</b>	<b>167,008</b>

**Note:** The total value of the change, expressed as a percentage, in the rates and utility charges levied for 2026/2027 (as adopted on 22 June 2026) compared with the rates and utility charges levied in 2025/2026 (as adopted on 25 June 2025) is 7.95% 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 2027/28

	COUNCIL	General	Waste Services	Water Services
	\$'000	\$'000	\$'000	\$'000
<b>INCOME</b>				
<b>Operating Income</b>				
Gross rates, levies and charges	831,790	433,640	73,009	325,142
Discounts and pensioner remissions	(18,837)	(18,837)	-	-
Fees and charges	71,865	38,396	9,384	24,085
Interest received	16,735	8,815	3,626	4,294
Operational grants and subsidies	20,929	20,929	-	-
Operational contributions and donations	6,096	3,722	-	2,374
Other income	44,396	16,613	14,633	13,150
<b>Total Operating Income</b>	<b>972,975</b>	<b>503,278</b>	<b>100,651</b>	<b>369,045</b>
<b>Capital Income</b>				
Capital grants and subsidies	44,660	22,871	-	21,789
Contributions from Developers - Cash	96,842	57,055	-	39,787
Contributions from Developers - Assets	342,791	291,100	-	51,692
Gain on sale of non-current assets	415	415	-	-
<b>Total Capital Income</b>	<b>484,708</b>	<b>371,441</b>	<b>-</b>	<b>113,268</b>
<b>Total Income</b>	<b>1,457,683</b>	<b>874,719</b>	<b>100,651</b>	<b>482,312</b>
<b>Expenses</b>				
<b>Operating Expenses</b>				
Employee costs	271,042	218,627	10,265	42,151
Materials and services	439,401	203,083	63,584	172,734
Finance costs	42,468	10,471	2,211	29,787
Depreciation and amortisation	187,445	149,077	2,590	35,778
Other expenses	5,826	5,781	9	36
Competitive Neutrality Adjustments	-	(60,651)	13,380	47,271
<b>Total Operating Expenses</b>	<b>946,183</b>	<b>526,388</b>	<b>92,040</b>	<b>327,755</b>
<b>Capital Expenses</b>				
Revaluation Decrement	-	-	-	-
Asset write-offs	15,399	12,000	-	3,399
Restoration & rehabilitation provision expense	2,600	-	2,600	-
<b>Total Capital Expenses</b>	<b>17,999</b>	<b>12,000</b>	<b>2,600</b>	<b>3,399</b>
<b>Total Expenses</b>	<b>964,182</b>	<b>538,388</b>	<b>94,640</b>	<b>331,154</b>
<b>Net Result</b>	<b>493,501</b>	<b>336,331</b>	<b>6,011</b>	<b>151,159</b>

## Statement of Income and Expenditure 2028/29

	TOTAL	General	Waste Services	Water Services
	\$'000	\$'000	\$'000	\$'000
<b>INCOME</b>				
<b>Operating Income</b>				
Gross rates, levies and charges	913,210	466,503	91,621	355,086
Discounts and pensioner remissions	(19,512)	(19,512)	-	-
Fees and charges	77,678	41,845	10,441	25,391
Interest received	15,726	7,920	4,047	3,759
Operational grants and subsidies	21,706	21,706	-	-
Operational contributions and donations	6,207	3,833	-	2,374
Other income	49,793	18,612	17,472	13,709
<b>Total Operating Income</b>	<b>1,064,809</b>	<b>540,908</b>	<b>123,581</b>	<b>400,319</b>
<b>Capital Income</b>				
Capital grants and subsidies	45,615	18,418	-	27,197
Contributions from Developers - Cash	99,360	58,553	-	40,807
Contributions from Developers - Assets	196,729	142,453	-	54,276
Gain on sale of non-current assets	415	415	-	-
<b>Total Capital Income</b>	<b>342,120</b>	<b>219,839</b>	<b>-</b>	<b>122,280</b>
<b>Total Income</b>	<b>1,406,928</b>	<b>760,748</b>	<b>123,581</b>	<b>522,599</b>
<b>Expenses</b>				
<b>Operating Expenses</b>				
Employee costs	280,571	226,474	10,635	43,462
Materials and services	462,115	209,985	67,948	184,181
Finance costs	54,681	15,975	1,861	36,844
Depreciation and amortisation	204,211	165,234	2,783	36,194
Other expenses	6,198	6,148	11	39
Competitive Neutrality Adjustments	-	14,283	15,866	(30,148)
<b>Total Operating Expenses</b>	<b>1,007,776</b>	<b>638,100</b>	<b>99,104</b>	<b>270,572</b>
<b>Capital Expenses</b>				
Revaluation Decrement	271,269	-	-	271,269
Asset write-offs	15,501	12,000	-	3,501
Restoration & rehabilitation provision expense	2,700	-	2,700	-
<b>Total Capital Expenses</b>	<b>289,470</b>	<b>12,000</b>	<b>2,700</b>	<b>274,770</b>
<b>Total Expenses</b>	<b>1,297,246</b>	<b>650,100</b>	<b>101,804</b>	<b>545,342</b>
<b>Net Result</b>	<b>109,682</b>	<b>110,648</b>	<b>21,777</b>	<b>(22,742)</b>

## Long-Term Financial Forecast

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

In developing this financial plan consideration has been given to meeting the financial management (sustainability) guidelines identified by the Department of Local Government, Water and Volunteers.

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 2026/27 \$'000	Estimate Year 2 2027/28 \$'000	Estimate Year 3 2028/29 \$'000	Estimate Year 4 2029/30 \$'000
<b>INCOME</b>				
<b>Revenue</b>				
<b>Operating revenue</b>				
Net rates, levies and charges	756,581	812,954	893,698	957,010
Fees and charges	65,440	71,865	77,678	83,853
Interest received	24,767	16,735	15,726	14,928
Other income	40,285	44,396	49,793	54,448
Grants, subsidies, contributions and donations	24,654	27,025	27,914	28,837
<b>Total operating revenue</b>	<b>911,725</b>	<b>972,975</b>	<b>1,064,809</b>	<b>1,139,076</b>
<b>Capital revenue</b>				
Grants, subsidies, contributions and donations	396,090	484,293	341,705	297,701
<b>Total revenue</b>	<b>1,307,815</b>	<b>1,457,268</b>	<b>1,406,513</b>	<b>1,436,777</b>
<b>Capital income</b>				
Total capital income	415	415	415	415
<b>Total income</b>	<b>1,308,230</b>	<b>1,457,683</b>	<b>1,406,928</b>	<b>1,437,192</b>
<b>EXPENSES</b>				
<b>Operating expenses</b>				
Employee benefits	254,779	271,042	280,571	295,207
Materials and services	404,883	439,401	462,115	476,061
Finance costs	36,832	42,468	54,681	58,110
Depreciation and amortisation	174,780	187,445	204,211	220,056
Other expenses	5,067	5,826	6,198	2,329
<b>Total operating expenses</b>	<b>876,342</b>	<b>946,183</b>	<b>1,007,776</b>	<b>1,051,763</b>
<b>Capital expenses</b>				
Total capital expenses	68,500	17,999	289,470	113,446
<b>Total expenses</b>	<b>944,842</b>	<b>964,182</b>	<b>1,297,246</b>	<b>1,165,209</b>
<b>Net result</b>	<b>363,388</b>	<b>493,501</b>	<b>109,682</b>	<b>271,983</b>

Estimate Year 5 2030/31 \$'000	Estimate Year 6 2031/32 \$'000	Estimate Year 7 2032/33 \$'000	Estimate Year 8 2033/34 \$'000	Estimate Year 9 2034/35 \$'000	Estimate Year 10 2035/36 \$'000
1,025,850	1,096,567	1,163,685	1,233,684	1,306,917	1,384,523
91,025	98,662	106,781	115,516	124,914	135,102
19,722	21,416	23,311	23,775	25,010	29,306
58,354	60,789	63,269	65,839	68,501	71,118
29,582	30,332	31,085	31,858	32,652	33,456
<b>1,224,533</b>	<b>1,307,764</b>	<b>1,388,131</b>	<b>1,470,673</b>	<b>1,557,995</b>	<b>1,653,506</b>
302,957	343,925	345,545	360,232	371,807	387,437
<b>1,527,490</b>	<b>1,651,689</b>	<b>1,733,677</b>	<b>1,830,905</b>	<b>1,929,802</b>	<b>2,040,942</b>
415	415	415	415	415	415
<b>1,527,905</b>	<b>1,652,104</b>	<b>1,734,092</b>	<b>1,831,320</b>	<b>1,930,217</b>	<b>2,041,357</b>
306,963	318,495	329,791	341,500	353,640	366,150
527,601	582,818	636,050	694,100	734,694	781,021
65,247	67,197	68,406	68,560	67,812	67,589
234,959	252,715	273,187	295,086	318,905	342,820
2,394	2,459	2,522	2,588	2,655	2,724
<b>1,137,163</b>	<b>1,223,683</b>	<b>1,309,956</b>	<b>1,401,833</b>	<b>1,477,706</b>	<b>1,560,304</b>
324,858	138,678	157,016	16,059	16,180	175,279
<b>1,462,020</b>	<b>1,362,361</b>	<b>1,466,972</b>	<b>1,417,891</b>	<b>1,493,886</b>	<b>1,735,583</b>
<b>65,885</b>	<b>289,743</b>	<b>267,120</b>	<b>413,429</b>	<b>436,331</b>	<b>305,774</b>

# Long-Term Statement of Financial Position

	Proposed Year 1 2026/27 \$'000	Estimate Year 2 2027/28 \$'000	Estimate Year 3 2028/29 \$'000	Estimate Year 4 2029/30 \$'000
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	435,598	385,538	344,296	415,462
Trade and other receivables	72,901	78,380	86,226	92,396
Inventories	2,352	2,352	2,352	2,352
Other current assets	64,664	64,677	64,691	64,705
Non-current assets held for sale	-	-	-	-
<b>Total current assets</b>	<b>575,514</b>	<b>530,948</b>	<b>497,565</b>	<b>574,915</b>
<b>Non-current assets</b>				
Contract assets	1,174	1,174	1,174	1,174
Trade and other receivables	-	-	-	-
Investments	38,014	38,014	38,014	38,014
Property, plant and equipment	9,763,186	10,931,449	11,683,678	12,599,460
Right of use assets	4,472	3,926	3,379	2,833
Other non-current assets	3,948	3,923	3,972	3,967
<b>Total non-current assets</b>	<b>9,810,793</b>	<b>10,978,486</b>	<b>11,730,217</b>	<b>12,645,448</b>
<b>Total Assets</b>	<b>10,386,307</b>	<b>11,509,434</b>	<b>12,227,781</b>	<b>13,220,363</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Trade and other payables	81,589	87,251	91,213	94,674
Unearned Revenue	-	-	-	-
Borrowings	35,908	39,666	42,301	32,506
Provisions	-	-	-	-
Other current liabilities	28,838	28,838	28,838	28,838
<b>Total current liabilities</b>	<b>146,335</b>	<b>155,755</b>	<b>162,352</b>	<b>156,018</b>
<b>Non-current liabilities</b>				
Contract Liabilities	37,603	15,814	15,814	15,814
Unearned Revenue	-	-	-	-
Borrowings	752,543	932,194	1,000,884	1,133,384
Provisions	80,538	86,097	92,050	98,425
<b>Total Non-current liabilities</b>	<b>870,684</b>	<b>1,034,106</b>	<b>1,108,749</b>	<b>1,247,623</b>
<b>Total Liabilities</b>	<b>1,017,020</b>	<b>1,189,861</b>	<b>1,271,100</b>	<b>1,403,641</b>
<b>Net community assets</b>	<b>9,369,287</b>	<b>10,319,573</b>	<b>10,956,681</b>	<b>11,816,722</b>
<b>COMMUNITY EQUITY</b>				
Asset revaluation surplus	4,520,863	4,977,647	5,505,073	6,093,131
Retained surplus	4,848,425	5,341,926	5,451,608	5,723,591
<b>Total community equity</b>	<b>9,369,287</b>	<b>10,319,573</b>	<b>10,956,681</b>	<b>11,816,722</b>

Estimate Year 5 2030/31 \$'000	Estimate Year 6 2031/32 \$'000	Estimate Year 7 2032/33 \$'000	Estimate Year 8 2033/34 \$'000	Estimate Year 9 2034/35 \$'000	Estimate Year 10 2035/36 \$'000
496,679	517,822	563,445	525,001	620,992	704,694
99,026	105,438	112,177	118,923	125,999	133,131
2,352	2,352	2,352	2,352	2,352	2,352
64,720	64,734	64,749	64,765	64,780	64,796
-	-	-	-	4,818	8,498
<b>662,776</b>	<b>690,347</b>	<b>742,724</b>	<b>711,040</b>	<b>818,942</b>	<b>913,471</b>
1,174	1,174	1,174	1,174	1,174	1,174
-	-	-	-	-	-
38,014	38,014	38,014	38,014	38,014	38,014
13,274,347	14,292,421	15,313,799	16,579,050	17,855,634	19,084,196
2,287	1,742	1,194	649	418	264
3,962	3,957	4,002	3,992	3,982	3,972
<b>13,319,784</b>	<b>14,337,308</b>	<b>15,358,183</b>	<b>16,622,879</b>	<b>17,899,221</b>	<b>19,127,620</b>
<b>13,982,560</b>	<b>15,027,655</b>	<b>16,100,907</b>	<b>17,333,919</b>	<b>18,718,163</b>	<b>20,041,091</b>
101,076	107,437	114,171	121,077	126,621	132,335
-	-	-	-	-	-
40,044	45,805	50,356	53,215	71,767	89,179
-	-	-	-	-	-
28,838	28,838	28,838	28,838	28,838	28,838
<b>169,957</b>	<b>182,079</b>	<b>193,365</b>	<b>203,130</b>	<b>227,226</b>	<b>250,351</b>
15,814	15,814	15,814	15,814	15,814	15,814
-	-	-	-	-	-
1,159,785	1,180,997	1,179,780	1,162,154	1,136,962	1,098,085
105,154	112,374	120,122	84,442	90,181	96,491
<b>1,280,753</b>	<b>1,309,185</b>	<b>1,315,716</b>	<b>1,262,410</b>	<b>1,242,957</b>	<b>1,210,390</b>
<b>1,450,711</b>	<b>1,491,265</b>	<b>1,509,081</b>	<b>1,465,541</b>	<b>1,470,183</b>	<b>1,460,742</b>
<b>12,531,850</b>	<b>13,536,390</b>	<b>14,591,826</b>	<b>15,868,378</b>	<b>17,247,980</b>	<b>18,580,350</b>
6,742,374	7,457,171	8,245,487	9,108,611	10,051,882	11,078,477
5,789,476	6,079,219	6,346,339	6,759,767	7,196,098	7,501,872
<b>12,531,850</b>	<b>13,536,390</b>	<b>14,591,826</b>	<b>15,868,378</b>	<b>17,247,980</b>	<b>18,580,350</b>

# Long-Term Statement of Cash Flows

	Proposed Year 1 2026/27 \$'000	Estimate Year 2 2027/28 \$'000	Estimate Year 3 2028/29 \$'000	Estimate Year 4 2029/30 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers	857,138	923,879	1,013,352	1,089,163
Payments to suppliers and employees	(658,096)	(710,154)	(745,135)	(769,138)
Interest received	24,767	16,735	15,726	14,928
Non-capital grants and contributions	24,501	26,836	27,835	28,761
Borrowing costs	(34,053)	(39,917)	(51,165)	(55,479)
Other cash flows from operating activities	(13)	(14)	(14)	(14)
Payment of provision	-	-	-	-
<b>Net cash inflow from operating activities</b>	<b>214,244</b>	<b>217,365</b>	<b>260,598</b>	<b>308,222</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Payments for property, plant and equipment	(480,386)	(570,961)	(518,507)	(461,884)
Payments for intangible assets	-	-	(50)	-
Net movement in loans and advances	-	-	-	-
Proceeds from sale of property, plant & equipment	415	415	415	415
Grants, subsidies, contributions and donations	111,911	119,713	144,975	101,710
Other cash flows from investing activities	-	-	-	-
<b>Net cash inflow from investing activities</b>	<b>(368,060)</b>	<b>(450,833)</b>	<b>(373,167)</b>	<b>(359,759)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>				
Proceeds from borrowings	120,844	219,292	110,980	164,990
Repayment of borrowings	(29,890)	(35,426)	(39,153)	(41,737)
Repayments made on finance leases	(440)	(456)	(501)	(549)
<b>Net cash inflow from financing activities</b>	<b>90,514</b>	<b>183,409</b>	<b>71,326</b>	<b>122,704</b>
<b>TOTAL CASH FLOWS</b>				
<b>Net increase in cash and cash equivalent held</b>	<b>(63,302)</b>	<b>(50,059)</b>	<b>(41,243)</b>	<b>71,167</b>
Opening cash and cash equivalents	498,900	435,598	385,538	344,296
<b>Closing cash and cash equivalents</b>	<b>435,598</b>	<b>385,538</b>	<b>344,296</b>	<b>415,462</b>

Estimate Year 5 2030/31 \$'000	Estimate Year 6 2031/32 \$'000	Estimate Year 7 2032/33 \$'000	Estimate Year 8 2033/34 \$'000	Estimate Year 9 2034/35 \$'000	Estimate Year 10 2035/36 \$'000
1,168,603	1,249,597	1,327,000	1,408,288	1,493,249	1,583,592
(829,267)	(895,796)	(959,647)	(1,028,892)	(1,082,602)	(1,140,836)
19,722	21,416	23,311	23,775	25,010	29,306
29,521	30,277	31,016	31,794	32,587	33,398
(62,548)	(64,431)	(65,574)	(65,659)	(64,842)	(64,547)
(14)	(15)	(15)	(15)	(16)	(16)
-	-	-	(40,900)	-	-
<b>326,016</b>	<b>341,049</b>	<b>356,091</b>	<b>328,391</b>	<b>403,387</b>	<b>440,897</b>
(386,560)	(464,955)	(434,901)	(476,823)	(428,787)	(467,184)
-	-	(50)	-	-	-
-	-	-	-	-	-
415	415	415	415	415	415
107,407	117,660	120,734	124,339	127,618	131,039
-	-	-	-	-	-
<b>(278,738)</b>	<b>(346,880)</b>	<b>(313,802)</b>	<b>(352,069)</b>	<b>(300,754)</b>	<b>(335,731)</b>
66,436	67,008	49,132	35,585	46,568	50,294
(31,898)	(39,380)	(45,086)	(49,577)	(52,838)	(71,523)
(600)	(654)	(712)	(774)	(371)	(236)
<b>33,939</b>	<b>26,974</b>	<b>3,334</b>	<b>(14,766)</b>	<b>(6,641)</b>	<b>(21,465)</b>
<b>81,217</b>	<b>21,143</b>	<b>45,623</b>	<b>(38,445)</b>	<b>95,992</b>	<b>83,701</b>
415,462	496,679	517,822	563,445	525,001	620,992
<b>496,679</b>	<b>517,822</b>	<b>563,445</b>	<b>525,001</b>	<b>620,992</b>	<b>704,694</b>

## Long-Term Statement of Changes in Equity

	Proposed Year 1 2026/27 \$'000	Estimate Year 2 2027/28 \$'000	Estimate Year 3 2028/29 \$'000	Estimate Year 4 2029/30 \$'000
<b>Asset revaluation surplus</b>				
Opening balance	4,119,291	4,520,863	4,977,647	5,505,073
Net result	-	-	-	-
Increase in asset revaluation surplus	401,572	456,784	527,426	588,058
<b>Closing balance</b>	<b>4,520,863</b>	<b>4,977,647</b>	<b>5,505,073</b>	<b>6,093,131</b>
<b>Retained surplus</b>				
Opening balance	4,485,037	4,848,425	5,341,926	5,451,608
Net result	363,388	493,501	109,682	271,983
<b>Closing balance</b>	<b>4,848,425</b>	<b>5,341,926</b>	<b>5,451,608</b>	<b>5,723,591</b>
<b>Total</b>				
Opening balance	8,604,328	9,369,287	10,319,573	10,956,681
Net result	363,388	493,501	109,682	271,983
Increase in asset revaluation surplus	401,572	456,784	527,426	588,058
<b>Closing balance</b>	<b>9,369,287</b>	<b>10,319,573</b>	<b>10,956,681</b>	<b>11,816,722</b>

Estimate Year 5 2030/31 \$'000	Estimate Year 6 2031/32 \$'000	Estimate Year 7 2032/33 \$'000	Estimate Year 8 2033/34 \$'000	Estimate Year 9 2034/35 \$'000	Estimate Year 10 2035/36 \$'000
6,093,131	6,742,374	7,457,171	8,245,487	9,108,611	10,051,882
-	-	-	-	-	-
649,243	714,797	788,316	863,124	943,271	1,026,596
<b>6,742,374</b>	<b>7,457,171</b>	<b>8,245,487</b>	<b>9,108,611</b>	<b>10,051,882</b>	<b>11,078,477</b>
5,723,591	5,789,476	6,079,219	6,346,339	6,759,767	7,196,098
65,885	289,743	267,120	413,429	436,331	305,774
<b>5,789,476</b>	<b>6,079,219</b>	<b>6,346,339</b>	<b>6,759,767</b>	<b>7,196,098</b>	<b>7,501,872</b>
11,816,722	12,531,850	13,536,390	14,591,826	15,868,378	17,247,980
65,885	289,743	267,120	413,429	436,331	305,774
649,243	714,797	788,316	863,124	943,271	1,026,596
<b>12,531,850</b>	<b>13,536,390</b>	<b>14,591,826</b>	<b>15,868,378</b>	<b>17,247,980</b>	<b>18,580,350</b>

## Measures of Financial Sustainability

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

Ratios have been calculated over a 10-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 Local Government, Water and Volunteers.

Type	Measure	Target (Tier 2)	30 June 2027	Discussion
Financial Capacity	Council-Controlled Revenue Ratio	N/A	90.16%	Council-controlled revenue ratio is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks. A higher ratio means council is less dependent on external grants and contributions and has higher control over the revenues received. i.e., increasing rates, fees and charges.
	Population Growth Ratio	N/A	2.85%	Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements in the future. A higher ratio will support economic development and potential for greater council revenues. In calculating the population growth ratio, Logan City Council has opted for the 'Local Data Method' as this more accurately reflects local changes and conditions.
Operating Performance	Operating Surplus Ratio	Greater than 0%	3.88%	Operating surplus ratio has a target rate of greater than 0%. This indicates that a council receives enough operating revenue to cover its operating expenses. Any operating surplus would be available for capital funding or other purposes.
	Operating Cash Ratio	Greater than 0%	27.09%	Operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation and finance costs. Logan City Council's ratio indicates it is generating surplus cash from our core operations, suggesting it is able to self-fund further capital expenditure requirements.
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 2 months	5.23	The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

Type	Measure	Target (Tier 2)	30 June 2027	Discussion
Asset Management	Asset Sustainability Ratio	Greater than 60%	81.99%	Asset sustainability ratio approximates the extent to which infrastructure assets are being replaced as they reach the end of their useful lives. Logan City Council's ratio indicates it is spending enough on the renewal of its assets to compensate for the deterioration in the asset base.
	Asset Consumption Ratio	Greater than 60%	68.69%	Asset consumption ratio approximates the extent to which a council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community. The minimum target rate indicates Logan City Council's assets are being broadly consumed in line with their estimated useful lives.
	Asset Renewal Funding Ratio	N/A	116.00%	Asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewals/replacements in the future. Logan City Council's ratio is above the recommended ratio of 100%, which indicates Logan City Council may be addressing a backlog of renewals and is appropriately funding and delivering the entirety of its required capital program.
Debt Servicing Capacity	Leverage Ratio	0 to 4 times	3.19	Leverage ratio indicates a council's ability to repay its existing debt. A higher ratio would suggest an increasingly limited capacity to support additional borrowings, whilst a low ratio indicates the opposite. Council has a ratio on the higher end of the target range, indicating a reduced capacity to take on further debt if required.

Type	Measure	Target (Tier 2)	30 June 2027	30 June 2028	30 June 2029
Financial Capacity	Council-Controlled Revenue Ratio	N/A	90.16%	90.94%	91.23%
	Population Growth Ratio	N/A	2.85%	2.77%	2.69%
Operating Performance	Operating Surplus Ratio	Greater than 0%	3.88%	2.75%	5.36%
	Operating Cash Ratio	Greater than 0%	27.09%	26.38%	29.67%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 2 months	5.23 months		
Asset Management	Asset Sustainability Ratio	Greater than 60%	81.99%	76.67%	70.31%
	Asset Consumption Ratio	Greater than 60%	68.69%	69.02%	69.13%
	Asset Renewal Funding Ratio	N/A	116.00%		
Debt Servicing Capacity	Leverage Ratio	0 to 4 times	3.19	3.79	3.30

30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034	30 June 2035	30 June 2036
91.38%	91.21%	91.39%	91.52%	91.74%	91.90%	91.90%
2.62%	2.55%	3.10%	3.01%	2.92%	2.84%	2.76%
7.67%	7.13%	6.43%	5.63%	4.68%	5.15%	5.64%
32.09%	31.65%	30.89%	30.24%	29.41%	29.97%	30.46%
Not applicable for Long-Term Sustainability Statement						
65.92%	61.48%	56.58%	57.89%	57.43%	59.77%	56.96%
69.11%	68.89%	68.73%	69.44%	69.28%	69.12%	68.73%
Not applicable for Long-Term Sustainability Statement						
3.19	3.10	3.04	2.93	2.81	2.59	2.36

# Revenue Statement 2026/27

## 1. INTRODUCTION

The Revenue Statement provides an explanation of Logan City Council's (Council) revenue raising measures. Section 169(2) of the *Local Government Regulation 2012* (the Regulation) requires Council to prepare and adopt a Revenue Statement each financial year as part of the local government's budget, with Section 172 of the Regulation specifying the content to be included in the Revenue Statement. Council has developed this Revenue Statement in accordance with its Revenue Policy, which aims to raise sufficient revenue to enable Council to:

1. Deliver a budget that provides a strong financial basis for the effective administration of expenditure and debt;
2. Provide services to the community based on the principles of intergenerational equity (i.e. by endeavouring to meet the needs of the present without compromising the ability of future generations to meet their needs);
3. Sustain its long-term operating capability;
4. Encourage a strong, growing and sustainable local economy served by appropriate infrastructure and facilities; and
5. Provide certainty of funding for the provision of infrastructure and services identified in its long-term strategic 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, in particular, avoiding bias, taking account of all relevant considerations;
2. Effectiveness & efficiency - meeting the financial, social, economic, and environmental, and other objectives stated in its Corporate Plan and other adopted policies;
3. Simplicity - to ensure community and stakeholder understanding;
4. Sustainability – ensuring 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; and
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; and
3. Flexibility to take account of changes in the local economy.

## 2. ISSUE OF RATE NOTICES

In accordance with section 107 of the Regulation, section 152O of the *Fire Services Act 1990* and section 8 of the South East Queensland Customer Water and Wastewater Code, Council will levy rates and utility charges quarterly at the commencement of each quarter (the Council rating periods). The quarterly rates and charges notices will include general rates, separate rates and charges, utility charges, special rates and charges, and other charges including the State emergency management levy.

## 3. GENERAL RATES

### 3.1 Differential General Rates

Pursuant to sections 77, 80 and 81 of the Regulation, Council will make and levy differential general rates. Within each differential rating category, a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome. A differential system of rates provides greater equity by recognising factors such as land use and the level of services to the land.

For the purpose of making and levying differential general rates there are 37 rating categories. Table 1 - Differential Rate Types in Schedule 1 sets out for each differential rate category the:

- Rating category code;
- Rating category description;
- Rating cents in the dollar;
- Minimum general rate amount; and
- Relevant land use categories (land use category descriptions are set out in Table 2 - Land Use Categories in Schedule 1).

### 3.2 Averaging of Valuations

Pursuant to sections 74 and 76 of the Regulation, general rates will be calculated based on the three-year averaged value of the land. If the current valuation is less than the average rateable valuation, the current valuation will be used for determining general rates.

For the purpose of section 76(2) of the Regulation, the three-year averaging number for the budget financial year is 0.94.

## 4. STATE EMERGENCY MANAGEMENT LEVY

A State emergency management levy is included in rates notices and is collected by Council and remitted to the State Government.

The levy is applied to all Queensland properties to ensure that there is a sustainable funding base for 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.

## 5. SEPARATE CHARGES

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 will make and levy the following separate charges:

1. Environmental charge - to be used for matters detailed in Council's Natural Areas policy;
2. Volunteer Fire Brigade charge - to contribute to rural fire brigades across the city.

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 charge categories are presented in Table 3 - Separate Charges in Schedule 1.

## 6. UTILITY CHARGES

In accordance with sections 92 and 94 of the *Local Government Act 2009*, Part 7 of the Regulation and the South East Queensland Customer Water and Wastewater Code, Council will make and levy utility charges for the supply of water, sewerage, trade waste and waste management services.

### 6.1 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 - \$342.00 per annum multiplied by the capacity factor for the service connection; and
- (b) non metered service connection - \$342.00 per annum.

The base charge applies to each meter or lot within Council's retail water service area that is connected or could be connected to the reticulated water system. Non metered lots will have the base charge determined as if a 20mm water meter was connected. Section 196 of the *Body Corporate and Community Management Act 1997* applies to non-metered lots within a community titles scheme

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 capacity factor to be applied to individual properties with a metered service connection is dependent on the service diameter of each service connection as specified in Table 4 – Water Supply Capacity Factors in Schedule 1.

The base charge is levied quarterly in advance in accordance with Council's 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 \$4.6405 per kilolitre. This consists of a Council charge of \$1.1235 per kilolitre and a State Government Bulk Water charge of \$3.5170 per kilolitre.

The volumetric charge is billed quarterly in arrears by notices issued in accordance with Council's 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 Council and a body corporate for a community titles scheme, in which 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 Council.

The charge for a metered fire service is comprised of:

- (a) a base charge of \$342.00 per annum; and
- (b) a volumetric charge of \$46.405 per kilolitre for any water consumed in excess of 3 kilolitres per quarterly billing cycle consisting of a Council charge of \$42.888 per kilolitre and a State Government Bulk Water charge of \$3.5170 per kilolitre.

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 \$1,368.00 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.

## **6.2 Sewerage Services**

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

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

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

The sewerage charges will be calculated on a unit basis as set out in Table 5 – Sewerage Charges in Schedule 1.

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 in Table 5 – Sewerage Charges in Schedule 1. 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. (Common Effluent Disposal) connections, an annual charge of 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 of the Regulation, 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.

### **6.3 Trade Waste**

Council provides a wastewater network primarily for the transport and treatment of domestic sewage. However, Council may also accept trade waste where it is satisfied that compliance with all legislative requirements and wastewater treatment plant licence conditions will be maintained.

Trade waste charges comprising of a base charge and a volumetric charge are made and levied to ensure that Council recovers the cost of the additional burden trade waste imposes on the network. Trade waste charges will apply in accordance with Council's Trade Waste Charging Framework.

Trade waste charges to be applied are set out in Table 6 – Trade Waste Charges in Schedule 1.

#### **6.4 Waste Management**

Council provides various waste management services, facilities and activities including waste collection and disposal, bulk 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 premises in Logan (other than premises meeting one of the Exceptions set out below) will be levied a waste management utility charge on one of the following bases:

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 domestic waste and recycling collection service as set out in Table 7 – Waste Management Charges in Schedule 1 is supplied by Council to a domestic premises, (either at the request of the owner or where Council exercises its discretion to supply it) the utility charge for the alternative waste collection service. 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; or
3. If an additional waste collection service as set out in Table 7 – Waste Management Charges in Schedule 1 is supplied by Council to a commercial or industrial premises, (either at the request of the owner or where Council exercises its discretion to supply it) the utility charge for the additional waste collection service will be charged in addition to the standard commercial collection service charge.

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;
- where Council cannot reasonably provide the service.

## Exceptions

- (a) Premises which Council determines are unreasonably remote or unreasonably difficult to access.

Council will identify properties that are considered unreasonably remote or unreasonably difficult to access.

Under this exception, the premises will not be provided with a Council waste collection service and occupants must make their own waste disposal arrangements. These 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 or unable to be occupied to the satisfaction of Council and the owner or occupier has notified Council they do not require waste collection services while it remains uninhabitable or unable to be occupied.

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) Domestic premises 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.

Owners of 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.

## **7. COST RECOVERY FEES**

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.

## **8. COMMERCIAL AND OTHER CHARGES**

Council sets commercial and other charges in accordance with the adopted Schedule of Commercial and Other Charges. Charges may be made for other services and facilities supplied by 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, with commercial charge setting for Council business activities having consideration of the competitive neutrality principle.

## **9. DISCOUNT AND PAYMENT INCENTIVES**

A fixed discount of \$120.00 per year (\$30.00 per quarter) will be allowed against the general rate levied on properties categorised within the Residential (Owner-Occupied) differential general rating category, provided payment of the current rates and charges levied, 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).

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

Interest of 12.19% per annum, compounding daily, will be payable on and added to any outstanding rates and charges amounts that remain unpaid seven (7) days after the rate notice due date. The outstanding rates and charges amounts will include any other unpaid charges that are permitted to be treated as a rate or charge on the land either through legislation or Council resolution.

## **11. CONCESSIONS**

### **Sporting, Recreational and Community Organisation Concessions**

Concessions may be granted to community organisations in accordance with Council's Economic Transformation Policy. Organisations are divided into three separate categories as detailed in Table 8 - Sporting, Recreational and Community Organisation Concessions in Schedule 1.

A consideration for a Lease Fee Credit may be granted in accordance with Council's Economic Transformation Policy.

### **All community organisations**

Certain concessions are provided to eligible community organisations as detailed in Table 9 - Community Organisation Concessions in Schedule 1.

### **Pensioner concessions**

Both the State and Council provide concessions to pensioners as listed in Table 10 - Pensioner Concessions in Schedule 1. Pensioners will receive a different level of Council concession, according to Council's General Rates and Charges Exemptions and Concessions 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 Veterans' 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 separate charges provided for in the 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.

**Shaping South-East Queensland SEQ Regional Plan 2023 (Regional Plan)** has the meaning given to it in the *Planning Act 2016*.

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 Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development 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 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 concession (25% or 50%) for properties who voluntarily rezoned their land as Residential Conservation under the historic Strategic Plan in the following situations:

- (a) if the land was designated Conservation A or Conservation B under the Strategic Plan and included in the Residential Conservation Zone under the Superseded Planning Scheme 1997<sup>1</sup>; or
- (b) compliance with the specific environmental conditions attached to the land is being achieved.

Council subsequently resolved at its meeting on 26 July 2016 (Minute No. 162/2016) that this general rates concession 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.

---

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

## **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 concession in the approved form, which addresses the matters in paragraphs (a)(ii) to (vi); and
  - (ii) the payment of the rate would cause the owner of the land financial hardship; and
  - (iii) the financial hardship is undue or unusual; and
  - (iv) the undue or unusual financial hardship is related to an increase in the amount of the rate from the previous financial year; and
  - (v) the increase in the amount of the rate from the previous financial year was inadvertent; and
  - (vi) the increase in the amount of the rate is significant relevant to other rates for comparable rateable land; and
- (b) the rate and/or charge after the concession 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.

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

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

# Schedule 1 - Tables

**Table 1 - Differential Rate Types**

Council rate code	Council rate Category	Rate in \$	Minimum General Rate \$ (annual)	Land use categories <sup>2</sup>	Description
2A	Residential (Owner-Occupied)	0.3931	\$1,698.68	02, 03, 05, 08, 09	Includes all rateable land that: <ol style="list-style-type: none"> <li>is primarily used for, or in consideration of the improvements thereon, could be used for residential purposes.</li> <li>is the registered owner's principal place of residence.</li> <li>is not categorised in any other general rating category.</li> <li>meets the criteria for a primary land use code identified for this rating category.</li> </ol> Refer to ' <i>Residential</i> ' notes for further information.
2ANO	Residential (Non-Owner-Occupied)	0.5364	\$2,110.72	02, 05, 08, 09	Includes all rateable land that: <ol style="list-style-type: none"> <li>is primarily used for, or in consideration of the improvements thereon, could be used for residential purposes.</li> <li>is not the registered owner's principal place of residence.</li> <li>is not categorised in any other general rating category.</li> <li>meets the criteria for a primary land use code identified for this rating category.</li> </ol> Refer to ' <i>Residential</i> ' notes for further information.
2AMR1	Multi-Residential 1 (2 to 3 units)	0.6487	\$2,972.60	02, 03, 05, 08, 09	Includes all rateable land that: <ol style="list-style-type: none"> <li>is primarily used for, or in consideration of the improvements thereon, could be used for multi-residential purposes.</li> <li>meets the criteria for a primary land use code identified for this rating category.</li> <li>contains greater than or equal to 2 units but less than or equal to 3 units.</li> </ol> Refer to ' <i>Multi-Residential</i> ' notes for further information.

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

Council rate code	Council rate Category	Rate in \$	Minimum General Rate \$ (annual)	Land use categories <sup>2</sup>	Description
2AMR2	Multi-Residential 2 (4 to 12 units)	0.7503	\$5,622.60	03, 08, 09	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>is primarily used for, or in consideration of the improvements thereon, could be used for multi-residential purposes.</li> <li>meets the criteria for a primary land use code identified for this rating category.</li> <li>contains greater than or equal to 4 units but less than or equal to 12 units.</li> </ol> <p>Refer to 'Multi-Residential' notes for further information.</p>
2AMR3	Multi-Residential 3 (13 to 19 units)	1.0519	\$14,353.76	03, 08, 09	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>is primarily used for, or in consideration of the improvements thereon, could be used for multi-residential purposes.</li> <li>meets the criteria for a primary land use code identified for this rating category.</li> <li>contains greater than or equal to 13 units but less than or equal to 19 units.</li> </ol> <p>Refer to 'Multi-Residential' notes for further information.</p>
2AMR4	Multi-Residential 4 (20 to 29 units)	1.1909	\$18,685.36	03, 08, 09	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>is primarily used for, or in consideration of the improvements thereon, could be used for multi-residential purposes.</li> <li>meets the criteria for a primary land use code identified for this rating category.</li> <li>contains greater than or equal to 20 units but less than or equal to 29 units.</li> </ol> <p>Refer to 'Multi-Residential' notes for further information.</p>
2AMR5	Multi-Residential 5 (30 plus units)	1.5723	\$23,781.36	03, 08, 09	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>is primarily used for, or in consideration of the improvements thereon, could be used for multi-residential purposes.</li> <li>meets the criteria for a primary land use code identified for this rating category.</li> <li>contains greater than or equal to 30 units.</li> </ol> <p>Refer to 'Multi-Residential' notes for further information.</p>

Council rate code	Council rate Category	Rate in \$	Minimum General Rate \$ (annual)	Land use categories <sup>2</sup>	Description
2RI1	Residential institutions (up to 50 sites)	0.5481	\$19,086.84	21	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used as a residential institution.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. contains less than or equal to 50 sites.</li> </ul>
2RI2	Residential institutions (51 to 100 sites)	1.3539	\$47,709.40	21	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used as a residential institution.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. contains greater than or equal to 51 sites but less than or equal to 100 sites.</li> </ul>
2RI3	Residential institutions (101 to 210 sites)	1.7290	\$72,394.92	21	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used as a residential institution.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. contains greater than or equal to 101 sites but less than or equal to 210 sites.</li> </ul>
2RI4	Residential institutions (211 to 275 sites)	1.9215	\$141,222.76	21	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used as a residential institution.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. contains greater than or equal to 211 sites but less than or equal to 275 sites.</li> </ul>
2RI5	Residential institutions (276 plus sites)	2.0318	\$200,375.08	21	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used as a residential institution.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. contains greater than or equal to 276 sites.</li> </ul>

Council rate code	Council rate Category	Rate in \$	Minimum General Rate \$ (annual)	Land use categories <sup>2</sup>	Description
2V1	Vacant Land 1	0.3931	\$1,698.68	01, 04, 06, 94	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is vacant land.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. has a rateable value less than or equal to \$850,000.</li> </ul> Refer to 'Vacant Land' notes for further information.
2V2	Vacant Land 2	0.5897	-	01, 04, 06, 94	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is vacant land.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. has a rateable value greater than \$850,000 but less than or equal to \$1,500,000.</li> </ul> Refer to 'Vacant Land' notes for further information.
2V3	Vacant Land 3	0.7861	-	01, 04, 06, 94	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is vacant land.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. has a rateable value greater than \$1,500,000.</li> </ul> Refer to 'Vacant Land' notes for further information.
2AMISC	Miscellaneous	0.3931	\$1,698.68	08, 09, 32, 50, 51, 52, 55, 56, 57, 92, 97, 99	Includes all rateable land that is used for miscellaneous purposes or is not included in any other general rating category.
2D	Subdivision - Unallocated land	0.3931	-	72	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is not allocated. Includes subdivided land that is not yet developed in accordance with section 49 of the <i>Land Valuation Act 2010</i>.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> </ul>
2F	Farming	0.4264	\$2,050.16	64, 65, 66, 67, 68, 69, 74, 75, 79, 80, 81, 82, 83, 84, 85, 86, 88, 89	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for farming purposes.</li> <li>2. the use has an agricultural purpose.</li> <li>3. is for the purpose of profit on a continuous or repetitive basis.</li> <li>4. meets the criteria for a primary land use code identified for this rating category.</li> </ul> Refer to 'Farming' notes for further information.

Council rate code	Council rate Category	Rate in \$	Minimum General Rate \$ (annual)	Land use categories <sup>2</sup>	Description
2P <100k	Poultry (less than 100,000 birds)	1.4052	\$10,501.20	87	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for poultry farming with approval for less than 100,000 birds.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> </ul>
2P > 100k	Poultry (greater than 100,000 birds)	3.1199	\$20,997.28	87	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for poultry farming with approval for greater than or equal to 100,000 birds.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> </ul>
2I1	Industrial 1	1.3392	\$3,745.52	08, 09, 28, 29, 33, 34, 36, 39, 95	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for industrial purposes.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. has a rateable value less than or equal to \$655,000.</li> <li>4. is not categorised in 2I4 or 2I5.</li> </ul> Refer to 'Industrial' notes for further information.
2I2	Industrial 2	1.4060	-	08, 09, 28, 29, 33, 34, 36, 39, 95	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for industrial purposes.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. has a rateable value greater than \$655,000 but less than or equal to \$1,350,000.</li> <li>4. is not categorised in 2I4 or 2I5.</li> </ul> Refer to 'Industrial' notes for further information.

Council rate code	Council rate Category	Rate in \$	Minimum General Rate \$ (annual)	Land use categories <sup>2</sup>	Description
2I3	Industrial 3	1.4937	-	08, 09, 28, 29, 33, 34, 36, 39, 95	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for industrial purposes.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. has a rateable value greater than \$1,350,000.</li> <li>4. is not categorised in 2I4 or 2I5.</li> </ul> Refer to 'Industrial' notes for further information.
2I4	Industrial 4	1.4937	\$4,450.16	35	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for industrial purposes.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. meets the criteria or use description that corresponds with the 'general industry' land use category.</li> </ul>
2I5	Offensive & Extractive Industry	2.4544	\$10,198.20	37, 40	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for industrial purposes.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. meets the criteria or use description that corresponds with the 'extractive industry' or 'Noxious/offensive industry' land use category.</li> </ul>
2J	Service stations & Oil depots	2.3323	\$7,416.88	08, 09, 30, 31	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for service stations or oil depots.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> </ul>
2C1	Commercial & Offices 1	2.0776	\$3,745.52	07, 08, 09, 10, 11, 12, 13, 14, 15, 17, 18, 25, 26, 27, 38, 41, 43, 44, 48, 58	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for commercial or office purposes.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. has a rateable value less than or equal to \$385,000.</li> </ul> Refer to 'Commercial & Offices' notes for further information.

Council rate code	Council rate Category	Rate in \$	Minimum General Rate \$ (annual)	Land use categories <sup>2</sup>	Description
2C2	Commercial & Offices 2	2.1585	-	07, 08, 09, 10, 11, 12, 13, 14, 15, 17, 18, 25, 26, 27, 38, 41, 43, 44, 48, 58	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>is primarily used for, or in consideration of the improvements thereon, could be used for commercial or office purposes.</li> <li>meets the criteria for a primary land use code identified for this rating category.</li> <li>has a rateable value greater than \$385,000 but less than or equal to \$1,050,000.</li> </ol> <p>Refer to 'Commercial &amp; Offices' notes for further information.</p>
2C3	Commercial & Offices 3	2.2646	-	07, 08, 09, 10, 11, 12, 13, 14, 15, 17, 18, 25, 26, 27, 38, 41, 43, 44, 48, 58	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>is primarily used for, or in consideration of the improvements thereon, could be used for commercial or office purposes.</li> <li>meets the criteria for a primary land use code identified for this rating category.</li> <li>has a rateable value greater than \$1,050,000.</li> </ol> <p>Refer to 'Commercial &amp; Offices' notes for further information.</p>
2K1	Drive-in shopping centres and carpark 1	3.4632	\$9,271.08	08, 09, 16, 22	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>is primarily used for, or in consideration of the improvements thereon, could be used for a drive-in shopping centre and associated parking.</li> <li>meets the criteria for a primary land use code identified for this rating category.</li> <li>has a rateable value less than or equal to \$5,000,000.</li> </ol>
2K2	Drive-in shopping centres and carpark 2	3.7264	-	08, 09, 16, 22	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>is primarily used for, or in consideration of the improvements thereon, could be used for a drive-in shopping centre and associated parking.</li> <li>meets the criteria for a primary land use code identified for this rating category.</li> <li>has a rateable value greater than \$5,000,000 but less than or equal to \$10,000,000.</li> </ol>

Council rate code	Council rate Category	Rate in \$	Minimum General Rate \$ (annual)	Land use categories <sup>2</sup>	Description
2K3	Drive-in shopping centres and carparks 3	3.9065	-	08, 09, 16, 22	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for a drive-in shopping centre and associated parking.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. has a rateable value greater than \$10,000,000.</li> </ul>
2H	Hotels and licensed clubs	2.7467	\$4,450.16	08, 09, 42, 47	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used as a hotel or a licensed club.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> </ul>
2M	Retail warehouses and Outdoor sales areas	2.2567	\$3,745.52	08, 09, 23, 24	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used as a retail warehouse or outdoor sales area.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> </ul>
2R	Caravan Parks	2.1585	\$3,745.52	49	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used as a caravan park.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> </ul>
2MS	Minor storage unit	2.0493	\$1,853.36	06, 08, 09	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for minor storage purposes.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> <li>3. has a land size of 100m<sup>2</sup> or less.</li> </ul>
2N	Transformers	1.4954	\$4,246.16	08, 09, 91	Includes all rateable land that: <ul style="list-style-type: none"> <li>1. is primarily used for, or in consideration of the improvements thereon, could be used for transformers.</li> <li>2. meets the criteria for a primary land use code identified for this rating category.</li> </ul>

## Notes

1. Residential (2A & 2ANO):
  - (a) If a person owns multiple properties within the Logan City Council jurisdiction, only one will be classified under the Residential (Owner-Occupied) rating category.
  - (b) Residential properties owned by entities other than natural persons will be categorised as Residential (Non-owner-occupied). However, property owners residing on-site may request reclassification to Residential (Owner-Occupied). This applies to properties held by trusts or companies where trustees, beneficiaries, or company owners reside at the premises.
  - (c) Residential land held by deceased estates will be classified under Residential (Non-Owner-Occupied) where neither the trustee nor any beneficiary resides in the residence on the land as their principal place of residence.
  - (d) Multi-residential properties with two units (e.g., a single dwelling with a secondary dwelling, auxiliary unit, or duplex) will be classified as Residential (Owner-Occupied) if the registered owner resides in either unit. If the owner does not reside on the premises, the property will be categorised under Multi-Residential 1.
  - (e) Multi-residential properties comprising more than two units will be assigned to a Multi-Residential rating category, irrespective of owner occupancy.
2. Multi-Residential (2AMR1, 2AMR2, 2AMR3, 2AMR4 & 2AMR5):
  - (a) The total number of units includes secondary dwellings, granny flats, auxiliary units etc.
  - (b) Multi-residential properties containing two units (such as a single dwelling with a secondary dwelling, auxiliary unit, or duplex) will be classified as Multi-Residential 1 if the owner does not reside in either unit. If the owner occupies a unit, the property will be included in the Residential (Owner-Occupied) rating category.
  - (c) The term 'unit' is interchangeable with the term 'residences' which has been used in past budgets.
3. Vacant Land (2V1, 2V2 & 2V3):
  - (a) Vacant land includes:
    - (i) A parcel of land with no structures.
    - (ii) A parcel of land where construction is currently underway, but not yet completed and final certification has not been given.
    - (iii) A parcel of land which contains a domestic outbuilding without a habitable structure (e.g. a private garage, carport or shed)
    - (iv) Undeveloped land.
  - (b) Properties that qualify for inclusion in another rating category will be assigned to that rating category instead of Vacant Land.
4. Farming (2F):
  - (a) The property must have been certified by the relevant department in accordance with section 48 of the *Land Valuation Act 2010*.
  - (b) This category would include cattle breeding and fattening, dairy cattle (with or without milk quota), goats, turf farms, sugar cane, orchards, tropical fruits, pineapples, vineyards, small crops and fodder (whether irrigated or not), pig farming, horse farming, forestry and logs, mushroom farming, and other animal farming.
5. Industrial (2I1, 2I2 & 2I3):
  - (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, Harbour industries, reservoirs, dams and bores.
6. Commercial & Offices (2C1, 2C2 & 2C3):
  - (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, offices, funeral parlors, hospitals or convalescent homes, advertising hoardings, child care, motels, nurseries, sports clubs and facilities, and educational institutions.
7. Mixed use categorisation:

For properties utilised for both residential and non-residential purposes, the following criteria determine classification:

  - (a) Whether the non-residential activity aligns with the zoning regulations and differential rating category.
  - (b) The presence of permanent infrastructure supporting the non-residential activity.
  - (c) The scale and nature of the activity and whether it warrants classification as commercial or industrial.
  - (d) Whether the primary use of the land remains residential, with the non-residential activity serving a subordinate purpose.

**Table 2 - 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
41	Child Care

Council land use code	Land use code description
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
81	Pineapples
82	Vineyards
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 3 - Separate Charges**

Council rate code	Council rate category	Annual Charge
8A	Environmental charge	\$111.44
8F	Volunteer Fire Brigade Charge	\$1.64

**Table 4 – Water Supply Capacity Factors**

<b>Service Diameter (mm)</b>	<b>Capacity Factor</b>
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

**Table 5 – Sewerage Charges**

Premises	Unit	Annual Charge
<b>Vacant land</b>	15 Units	\$658.80
<b>Residential</b> Single self contained dwelling i.e., house, home unit, flat, townhouse. C.E.D connection	20 units 16 units	\$878.40 \$702.72
<b>Residential - Other</b> Multiple residential accommodation not included above i.e. hostel, guesthouse. First pedestal/urinal. Second and subsequent pedestals/urinals. C.E.D connection - First pedestal / urinal. - Second and subsequent pedestals/urinals.	20 units 15 units 16 units 14 units	\$878.40 \$658.80 each \$702.72 \$614.88 each
<b>Non-Residential</b> First pedestal/urinal. Second and subsequent pedestals/urinals. C.E.D connection - First pedestal / urinal. - Second and subsequent pedestals/urinals.	20 units 15 units 16 units 14 units	\$878.40 \$658.80 each \$702.72 \$614.88 each
<b>Aged Care / Nursing Home / Retirement Complex / Student Accommodation</b> <i>Residential</i> Single living unit i.e. house, home unit, townhouse, villa, hospital room / hostel room, student accommodation room etc. Each single living unit <i>Non Residential</i> Office, staff areas, shops, maintenance workshops and all other facilities / areas not contained in the residential and recreational facilities categories: Each pedestal / urinal <i>Recreational Facilities</i> Facilities operated and dedicated purely for the residents communal use.	10 units 15 units Nil	\$439.20 each \$658.80 each Nil
<b>Caravan and Mobile Home parks</b> For each individual site where sewerage infrastructure has been constructed and accepted by Council. Where services are provided exclusively within ablutions facilities the charge shall be for each pedestal (and equivalent urinal). Where there is a combination of service provision, an assessment shall be made to determine an equitable equivalent unit base related to an equivalent number of pedestals which shall be charged at the standard unit rate. A rate of 5 units per site will apply in the case of tent sites.	10 units 20 units 5 units	\$439.20 each \$878.40 each \$219.60 each

Premises	Unit	Annual Charge
<b>Beenleigh Showgrounds</b>		
For each individual caravan site where sewerage infrastructure is available	10 units	\$439.20 each
For each individual building / dwelling (other than toilet blocks) with pedestals	20 units	\$878.40 each
For each pedestal equivalent within toilet blocks	5 units	\$219.60 each

Notes:

600mm of urinal or part thereof = 1 pedestal.

1 wall-mounted urinal = 1 pedestal.

1 unit = \$43.92 per annum.

C.E.D. = Common Effluent Discharge (septic tank system)

## Table 6 – Trade Waste Charges

### Base charge

Unless otherwise determined by Council, 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	\$518.36
Category 2	\$885.20
Category 3	\$885.20
Category 4	\$885.20
Category 5	\$885.20
Category 6	\$885.20

### 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 \$4,933 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

Unless otherwise determined by Council, 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	2.1103
Category 3	Kilolitre	4.3114
Category 4	Kilolitre	6.7230
Category 5	Kilolitre	2.1103
Category 6	Kilolitre	1.5829

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	3.8878
COD	Chemical Oxygen Demand	Kilogram	1.4217
NFR	Non Filterable Residue	Kilogram	4.9144
TOG	Total Oil & Grease	Kilogram	3.4901
AL	Aluminium	Kilogram	3.4901
AMMONIA	Ammonia (as N)	Kilogram	3.4901
CR	Chromium	Kilogram	3.4901
FE	Iron	Kilogram	3.4901
FLUORIDE	Fluoride	Kilogram	3.4901
NI	Nickel	Kilogram	3.4901
TDS	Total Dissolved Solids	Kilogram	3.4901
TKN	Total Kjeldahl Nitrogen (as N)	Kilogram	3.4901
TP	Total Phosphorus	Kilogram	3.4901
ZN	Zinc	Kilogram	3.4901

### 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 8-hour time-weighted average exceeds 10ppm during any day, then an exceedance charge of \$1,628 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	428.72
Non-Standard	Each	343.81

### Authorisation

The Water Service Quality & Sustainability Manager 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.

## Table 7 - Waste Management Charges

Council's system of waste collection services are underpinned by the Waste Collection Services Policy. The Waste Collection Services Policy defines terms used in this Table.

Council may in its discretion supply an alternative collection service as 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 for the alternative collection service will be levied.

Additional waste collection services for domestic premises are levied at the same rate per additional bin as indicated in the relevant sections below.

### Waste collection on private property

The following conditions apply to all premises and all waste collection service types in Table 7:

1. Where the waste collection vehicle has to enter private property (e.g. driveway or internal roads) the owner of the premises may be requested to 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:
  - (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; or
  - (b) change the type of waste collection service so that the collection vehicle is not required to enter the private property

### 1. Domestic premises: Dwelling houses (including secondary dwelling)

#### 1A. Standard collection service – 240 litre Waste and 240 litre Recycling wheelie bins

The standard collection service that will be supplied to dwelling houses is a weekly 240 litre wheelie bin collection service for domestic waste and fortnightly 240 litre wheelie bin collection service for domestic recycling.	\$484.00
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------

For dwellings 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. Council may in its discretion supply additional waste collection service/s as listed in Item 7 to dwelling houses with a secondary dwelling (eg. granny flat, auxiliary unit) if it considers it appropriate to do so in the interests of efficiency, safety or amenity. In that event, the annual charge listed in Item 7 will be levied.

#### 1B. Alternative collection service – wheelie bins

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 domestic recycling 140 litre fortnightly	\$449.00
Domestic waste 140 litre weekly and domestic recycling 240 litre fortnightly	\$449.00
Domestic waste 140 litre weekly and domestic recycling 360 litre fortnightly	\$449.00
Domestic waste 240 litre weekly and domestic recycling 140 litre fortnightly	\$484.00
Domestic waste 240 litre weekly and domestic recycling 360 litre fortnightly	\$484.00

**2. Domestic premises: Dual occupancy, (including dwelling houses with auxiliary unit)**

**2A. Standard collection service – wheelie bins**

<p>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 domestic recycling.</p> <p>This applies to each dual occupancy dwelling regardless of who they are being occupied by.</p> <p>The charge is levied on each dwelling.</p>	\$484.00
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------

**2B. Alternative collection service – wheelie bins**

The following collection services are alternatives to the standard collection service that can be specifically requested by written application for each dwelling.

The charge is levied on each dwelling.

Domestic waste 140 litre weekly and domestic recycling 140 litre fortnightly	\$449.00
Domestic waste 140 litre weekly and domestic recycling 240 litre fortnightly	\$449.00
Domestic waste 140 litre weekly and domestic recycling 360 litre fortnightly	\$449.00
Domestic waste 240 litre weekly and domestic recycling 140 litre fortnightly	\$484.00
Domestic waste 240 litre weekly and domestic recycling 360 litre fortnightly	\$484.00

**3. Domestic premises: Multiple dwellings—strata-titled**

**3A. Standard collection service – wheelie bin**

<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 domestic recycling.</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>	\$484.00
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------

**3B. Alternative collection service – wheelie bin**

The following collection services are alternatives to the standard collection service that can be specifically requested by written application for each dwelling.

The charge is levied on each dwelling.

Domestic waste 140 litre weekly and domestic recycling 140 litre fortnightly	\$449.00
Domestic waste 140 litre weekly and domestic recycling 240 litre fortnightly	\$449.00
Domestic waste 140 litre weekly and domestic recycling 360 litre fortnightly	\$449.00
Domestic waste 240 litre weekly and domestic recycling 140 litre fortnightly	\$484.00
Domestic waste 240 litre weekly and domestic recycling 360 litre fortnightly	\$484.00
<p>Domestic waste 240 litre weekly and no domestic recycling.</p> <p>Only available when a Council officer has determined that it is not possible for any other wheelie bin or bulk bin service option incorporating recycling to be offered. This could be because of lack of space to store bins on-site, inability of the collection vehicle to access bins on-site or lack of space on the footpath to present bins for servicing.</p>	\$318.00

**3C. Alternative collection service – bulk bins**

Bulk bin collection services for domestic waste and domestic recycling are also available, as an alternative to wheelie bins.

For this service:

- 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 Item 3C, 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 Item 3D. Combined domestic waste wheelie bin and domestic recycling bulk bin service and Item 3E. Combined domestic waste bulk bin and domestic recycling wheelie bin service.

The charge is levied on each dwelling.

The volume and frequency options for this bulk bin service are as follows:		
Domestic waste	660, 1,100, 1,500, 2,000, 3,000 or 4,500 litres, serviced 1, 2 or 3 times per week	
Domestic recycling	660, 1,100, 1,500, 2,000, 3,000 or 4,500 litres, serviced once per week	
<b>Volume options and minimum dwellings required</b>		
The waste management utility charge is levied on each dwelling, based on the approximate volume of weekly waste to be collected per dwelling.		
The available volume options (approximate volume per dwelling per week) for this bulk bin service are set out in the table below.		
The table also sets out the minimum number of dwellings required for each volume option. This is 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.		
Volume options (approx) per dwelling per week	Minimum dwellings	
Domestic waste 240 litre once/week and domestic recycling 120 litre once/week	7	\$458.00
Domestic waste 240 litre 2 times/week and domestic recycling 120 litre once/week	9	\$458.00
Domestic waste 240 litre 3 times/week and domestic recycling 120 litre once/week	12	\$458.00
Domestic waste 140 litre once per week and domestic recycling 70 litre once/week	11	\$421.00
Domestic waste 140 litre 2 times/week and domestic recycling 70 litre once/week	13	\$421.00

**Acceptable volume variation per dwelling**

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”).

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.

### Acceptable volume range

	Volume variation - lower	Volume variation - upper
<b>Domestic waste</b>	Minus 34 litres/dwelling Therefore: 140 litre service: No less than 106 litre 240 litre service: No less than 206 litre	Plus 33 litres/dwelling Therefore: 140 litre service: No more than 173 litre 240 litre service: No more than 273 litre
<b>Domestic recycling</b>	Minus 35 litres/dwelling Therefore: 70 litre service: No less than 35 litre 120 litre service: No less than 85 litre	Plus 37 litres/dwelling Therefore: 70 litre service: No more than 107 litre 120 litre service: No more than 157 litre

### Number of bulk bins

The number of bulk bins supplied to the premises will be calculated based on the number of dwellings, the volume option selected, the bulk bin size selected and the collection frequency selected.

The calculation is designed to produce approximate equity in the standard volume of weekly waste collectable from domestic premises in Logan (within the acceptable volume range).

Step	Calculation	Example (using 32 dwellings)
1	The total waste storage volume that will be provided for the overall premises will be calculated by multiplying the number of dwellings by the selected volume per dwelling.	If 240 litre domestic waste volume per dwelling is selected.  32 dwellings multiplied by 240 litres = 7,680 litres.
2	The number of bins to be provided will be calculated by dividing the total domestic waste storage volume by the capacity of the bin sought, then dividing by the collection frequency sought (rounded off to the nearest whole number of bins).	If 1,100 litre bins, 3 times/week is selected.  7,680 litres divided by 1,100 litres = 6.98 divided by 3 = 2.32 (rounded off) = 2 x 1,100 litre bin serviced three times weekly.
3	Check that the bulk bin volume per dwelling is 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).

### 3C Bulk Bin Collection Services - Conditions

#### Storage and collection point

1. A suitable location must be available for the storage and collection of the bulk bins:
  - (a) 660 and 1,100 litre bulk bins are manually manoeuvred by the driver onto rear-lift collection vehicles so the collection point for 660 and 1,100 litre bulk bins may be on the footpath provided:
    - (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;
    - (ii) there is adequate space on the footpath for servicing;

- (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.
  - (b) The collection point for all other bulk bins must be on the property (660 and 1,100 litre bins may also be serviced on the property):
  - (c) The bins must be stored in easily accessible enclosures:
    - (i) for 660 and 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.
  - (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.
  - (e) There must be unobstructed access for the collection vehicle. Managers of these domestic premises must ensure that measures are taken (e.g.. installation of removable locking posts) to ensure that vehicles do not park in turning areas or otherwise block access on collection days.
2. The waste collection contractor must confirm that they are able to enter the premises and perform the required service.

**Collection days**

3. Bulk bin services are only available on a day from Monday to Friday.

**Applicant**

4. 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).

**3D. Alternative collection service - combined domestic waste wheelie bin and domestic recycling bulk bin**

An alternative collection service is available for each dwelling to have combined wheelie bin/bulk bin service.

The charge is levied on each dwelling.

<b>Domestic Waste</b>	140 litre wheelie bin per dwelling, serviced weekly; or	\$283.00
	240 litre wheelie bin per dwelling, serviced weekly	\$318.00
AND		
<b>Domestic Recycling</b>	70 litres per dwelling based on use of a shared 1,100, 1,500, 2,000, 3,000 or 4,500 litre bulk bin, serviced weekly, as set out below:	\$138.00

**Volume per dwelling and minimum dwellings required**

An approximate volume per dwelling per week for the domestic recycling component of this service is 70 litres per week.

This service will only be available to premises with a minimum number of dwellings based on the bulk bin size selected. This is to maintain approximate equity in the standard volume of domestic recycling collectable per dwelling in Logan. For example, the 1,100 litre bulk bins will only be available for a minimum of 11 dwellings. To make the service available to premises with less than 11 dwellings, would result in each dwelling receiving a higher domestic recycling storage capacity than 70 litres.

### Acceptable volume variation per dwelling

See the acceptable volume range for domestic recycling set out in Item 3C. Bulk bin collection services—Acceptable volume variation per dwelling.

### Number of bulk bins

Calculated in accordance with the calculation set out in Item 3C. Bulk bin collection services—Number of bulk bins, using 70 litres per dwelling and 1,100 litres as the bulk bin size.

### Conditions

For the bulk bin service, the conditions in Item 3C. Bulk bin collection services—Conditions apply.

### 3E. Alternative collection service - combined domestic waste bulk bin and domestic recycling wheelie bin

An alternative collection service is available for each dwelling to have the following combined bulk bin/wheelie bin service.

All domestic waste bulk bins utilised under this service option must be of the same capacity (e.g. all 1,100 litre bins or all 1,500 litre bins, etc).

The charge is levied on each dwelling.

<b>Domestic Recycling</b>	140 litre wheelie bin, serviced fortnightly	\$166.00
	240 litre wheelie bin, serviced fortnightly	\$166.00
	360 litre wheelie bin, serviced fortnightly	\$166.00
<b>Domestic waste</b>	Based on shared use of 1,100, 1,500, 2,000, 3,000 or 4,500 litre bulk bin, as set out below:	
	240 litres per dwelling once/week	\$318.00
	240 litres per dwelling 2 times/week	\$318.00
	240 litres per dwelling 3 times/week	\$318.00
	140 litres per dwelling once/week	\$283.00
	140 litres per dwelling 2 times/week	\$283.00
	140 litres per dwelling 3 times/week	\$283.00

### Volume per dwelling and minimum dwellings required

The bulk bin service is charged to each dwelling, based on the approximate volume of weekly waste to be collected per dwelling.

The available volume options (approximate volume per dwelling per week) for the bulk bin component of the service is set out in the table below.

The table also sets out the minimum number of dwellings for each volume option. This is because there is a need to maintain approximate equity in the standard volume of domestic waste collectable per dwelling in Logan. A minimum number of dwellings is required for premises to be eligible for at least 1 bulk bin.

<b>Volume options (approx. per dwelling per week)</b>	<b>Bulk bin size</b>	<b>Minimum dwellings</b>
240 litre	660	3
	1100	5
	1500	6
	2000	8
	3000	11
	4500	14

Volume options (approx. per dwelling per week)	Bulk bin size	Minimum dwellings
140 litre	660	5
	1100	7
	1500	9
	2000	12
	3000	18
	4500	30

#### Acceptable volume variation per dwelling

See the acceptable volume range for domestic waste set out in *Item 3C. Bulk bin collection services—Acceptable volume variation per dwelling.*

#### Number of bulk bins

Calculated in accordance with the calculation set out in *Item 3C. Bulk bin collection services—Number of bulk bins.*

#### Conditions

For the bulk bin service, the conditions in *Item 3C. Bulk bin collection services—Conditions* apply.

#### 3F Additional collection service - body corporate (or equivalent) bins

If a body corporate (or equivalent) considers that the options listed previously provide inadequate domestic waste or domestic recycling 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.

<b>Domestic waste</b>	140 litre wheelie bin, serviced once per week	\$283.00
	240 litre wheelie bin, serviced once per week	\$318.00
	660 litre bulk bin, serviced once per week	\$1,300.00
	1,100 litre bulk bin, serviced once per week	\$1,394.00
	1,500 litre bulk bin, serviced once per week	\$1,601.00
	2,000 litre bulk bin, serviced once per week	\$2,356.00
	3,000 litre bulk bin, serviced once per week	\$2,834.00
	4,500 litre bulk bin, serviced once per week	\$3,543.00
<b>Domestic recycling</b>	140 litre wheelie bin, serviced once per fortnight	\$166.00
	240 litre wheelie bin, serviced once per fortnight	\$166.00
	360 litre wheelie bin, serviced once per fortnight	\$166.00
	660 litre bulk bin, serviced once per week	\$1,100.00
	1,100 litre bulk bin, serviced once per week	\$1,345.00
	1,500 litre bulk bin, serviced once per week	\$1,550.00
	2,000 litre bulk bin, serviced once per week	\$2,300.00
	3,000 litre bulk bin, serviced once per week	\$2,780.00
	4,500 litre bulk bin, serviced once per week	\$3,475.00

#### Conditions

1. The domestic waste management utility charges for these services will apply to the body corporate.
2. The body corporate must, as soon as practical, advise Council of any change to its postal address so that rates notices can be delivered.

3. Council may cancel the service and remove the additional bins if the associated waste management utility charges have not been paid within sixty days of the due date for payment of the charges.
4. The application by the body corporate (or equivalent) for these additional bin collection services must acknowledge the above conditions.
5. For the bulk bin component of this service, the conditions in *Item 3C. Bulk bin collection services—Conditions* apply.
6. These services may be available at a greater frequency than once per week or once per fortnight in which case the associated charge will be applied for each additional service per week or fortnight.

**4. Domestic premises: Multiple dwellings - not strata-titled**

**4A Standard collection service – wheelie bins**

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 domestic recycling.	\$484.00
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------

For multiple dwellings – not strata titled, that contain 11 or more dwellings, the collection of wheelie bins shall be undertaken within the property rather than on the footpath, where practical.

The charge is levied on each dwelling.

**4B Alternative collection service – wheelie bins**

The following collection services are alternatives to the standard collection service that can be specifically requested by written application for each dwelling.

The charge is levied on each dwelling.

Domestic waste 140 litre weekly and domestic recycling 140 litre fortnightly	\$449.00
Domestic waste 140 litre weekly and domestic recycling 240 litre fortnightly	\$449.00
Domestic waste 140 litre weekly and domestic recycling 360 litre fortnightly	\$449.00
Domestic waste 240 litre weekly and domestic recycling 140 litre fortnightly	\$484.00
Domestic waste 240 litre weekly and domestic recycling 360 litre fortnightly	\$484.00
Domestic waste 240 litre weekly and no domestic recycling. 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.	\$318.00

**4C Alternative collection service – combination wheelie and bulk bins**

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 domestic recycling entitlement for each dwelling on the property is at least 120 litres of domestic waste and 70 litres of domestic recycling weekly.

The charge is levied for each dwelling.

<b>Domestic waste</b>	140 litre wheelie bin, serviced once per week	\$283.00
	240 litre wheelie bin, serviced once per week	\$318.00
	660 litre bulk bin, serviced once per week	\$1,300.00
	1,100 litre bulk bin, serviced once per week	\$1,394.00
	1,500 litre bulk bin, serviced once per week	\$1,601.00
	2,000 litre bulk bin, serviced once per week	\$2,356.00
	3,000 litre bulk bin, serviced once per week	\$2,834.00
	4,500 litre bulk bin, serviced once per week	\$3,543.00
<b>Domestic Recycling</b>	140 litre wheelie bin, serviced once per fortnight	\$166.00
	240 litre wheelie bin, serviced once per fortnight	\$166.00
	360 litre wheelie bin, serviced once per fortnight	\$166.00
	660 litre bulk bin, serviced once per fortnight	\$1,100.00
	1,100 litre bulk bin, serviced once per week	\$1,345.00
	1,500 litre bulk bin, serviced once per week	\$1,550.00
	2,000 litre bulk bin, serviced once per week	\$2,300.00
	3,000 litre bulk bin, serviced once per week	\$2,780.00
	4,500 litre bulk bin, serviced once per week	\$3,475.00

#### **Acceptable volume variation per dwelling for the bulk bin service**

See the acceptable volume range for set out in *Item 3C. Bulk bin collection services—Acceptable volume variation per dwelling.*

#### **Number of bulk bins for the bulk bin service**

Calculated in accordance with the calculation set out in *Item 3C. Bulk bin collection services—Number of bulk bins.*

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 waste and domestic recycling collectable per dwelling in Logan. A minimum number of dwellings is required for premises to be eligible for at least 1 bulk bin.

#### **Conditions**

For the bulk bin service, the conditions in *Item 3C. Bulk bin collection services—Conditions* apply.

These services may be available at a greater frequency than once per week or once per fortnight in which case the associated charge will be applied for each additional service per week or fortnight.

### **5. Domestic premises: Retirement facility with independent living units**

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:

If the retirement facility is <b>strata-titled</b>	<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 <b>not strata-titled</b>	<i>Item 4—Domestic premises: Multiple dwellings—not strata-titled</i> applies. In applying Item 4, each independent living unit is treated as a dwelling.

Retirement facilities with independent living units which have central dining facilities may also apply for an alternative service of one 240 litre domestic waste and one 240 litre recycling bin to be issued for every two units within the domestic premises.

For this alternative service, a waste management utility charge of 50% of the standard 240 litre domestic waste and one 240 litre recycling bin will be applied to each unit, or if the premises is not strata-titled, the full garbage charge for each standard 240 litre domestic waste wheelie bin and the 240 litre domestic recycling wheelie bin will be applied to the parent property for each unit. The appropriate charge is levied for each unit.

**Conditions**

For the bulk bin service, the conditions in *Item 3C. Bulk bin collection services—Conditions* apply.

**6. Domestic premises: All other domestic premises**

Any domestic premises not specifically provided for in Items 1 to 5 of the following 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. The charge is levied for each dwelling.

<p>If the domestic premises is <b>strata-titled</b></p>	<p>Item 3. Domestic premises: Multiple dwellings - strata-titled applies. In applying Item 3, each lot is treated as a dwelling.</p>
<p>If the domestic premises is <b>not strata-titled</b></p>	<p>Item 4. Domestic premises: Multiple dwellings - not strata-titled applies. In applying Item 4:</p> <ol style="list-style-type: none"> <li>1. Subject to paragraphs 2 and 3 below, each dwelling or unit is treated as a dwelling.</li> <li>2. If any of the dwellings or units contain more than 6 bedrooms, then every 6 bedrooms (or part) across the entire site are deemed to comprise one dwelling, rounded to the nearest whole number. To remove doubt, this applies to the entire site even if some dwellings or units on the site have less than 6 bedrooms.</li> <li>3. If the domestic premises is not grouped into separate dwellings or units, every 6 bedrooms (or part) across the entire site are deemed to comprise one dwelling, rounded to the nearest whole number.</li> </ol> <p>Example 1</p> <p>A rooming accommodation has 12 self-contained units, each containing 6 bedrooms.</p> <p>In applying Item 4, there are 12 dwellings.</p> <p>Example 2</p> <p>A rooming accommodation has 12 self-contained units, each containing 8 bedrooms.</p> <p>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</p> <p>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</p> <p>A rooming accommodation has 8 bedrooms.</p> <p>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</p> <p>A relocatable home park has 45 relocatable dwellings (each relocatable dwelling has less than 6 bedrooms).</p> <p>In applying Item 4, there are 45 dwellings.</p>
--	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

**Conditions**

For the bulk bin service, the conditions in *Item 3C. Bulk bin collection services-Conditions* apply.

**7. Additional waste and recycling collection services for domestic premises**

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 *Item 3F for additional services available to multiple dwellings – strata titled.*

Refer to *Item 4C for alternative services available to multiple dwellings – not strata titled.*

<b>Domestic waste</b>	140 litre wheelie bin, serviced once per week	\$283.00
	240 litre wheelie bin, serviced once per week	\$318.00
<b>Domestic Recycling</b>	140 litre wheelie bin, serviced once per fortnight	\$166.00
	240 litre wheelie bin, serviced once per fortnight	\$166.00
	360 litre wheelie bin, serviced once per fortnight	\$166.00

**Conditions for additional waste and recycling collection services**

Applications must be made in writing and be signed by the owner.

For the bulk bin service, the conditions in *Item 3C. Bulk bin collection services - Conditions* apply.

**8. Support wheelie bin service**

A "support wheelie bin service" is one where:

- 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.

This service is provided at the same charge as our standard domestic wheelie bin service, with no additional charge for a supported collection.

**Conditions for support wheelie bin service**

Support waste services will not be provided unless:

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 can 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.
5. Supported bin services will expire after 3 years after which the occupant must make a new application if the service is still required.

## 9. Medical assistance wheelie bin service

A "medical assistance bin service" may be provided in the case of a resident who, directly because of a medical condition, generates significantly greater quantities of domestic waste and/or domestic recycling and requires additional wheelie bins.

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.

The additional wheelie bins may be in the form of either or both:

- Domestic waste: 140 or 240 litre wheelie bin;
- Domestic recycling: 140, 240 or 360 litre wheelie bin.

This additional service is provided at no charge, that is, there will be no charges associated with this additional waste collection service.

### Conditions for medical assistance wheelie bin service

The application must be accompanied by written advice from a medical practitioner stating that the applicant will, because of their medical condition, require assistance disposing of additional waste.

Medical assistance bin services expire after 3 years after which the occupant must make a new application if the service is still required.

## 10. Commercial and industrial premises

The standard commercial collection service that will be provided to commercial and industrial premises is a general waste commercial wheelie bin collected weekly, regardless of whether the owner or occupier opts to use the service or not. For the purposes of applying the standard commercial collection service charge, commercial and industrial premises are defined as properties classified within the following general rate codes (as per Table 1 Differential Rate Types in Schedule 1):

- Commercial & Offices 1-3 (Council rate codes: 2C1, 2C2, 2C3)
- Drive In Shopping Centres and carparks 1-3 (Council rate codes: 2K1, 2K2, 2K3)
- Hotels/Clubs (Council rate code: 2H)
- Industrial 1-4 (Council rate codes: 2I1, 2I2, 2I3, 2I4)
- Offensive & Extractive Industry (Council rate code: 2I5)
- Retail Warehouse / Outdoor sales (Council rate code: 2M)
- Residential Institutions (Council rate codes: 2RI1, 2RI2, 2RI3, 2RI4, 2RI5)
- Service Stations and Oil depots: (Council rate code: 2J)
- Caravan Parks (Council rate code 2R)

Commercial Waste Utility Charge (includes one 240 litre waste wheelie bin serviced once per week)	\$697.00
------------------------------------------------------------------------------------------------------	----------

The additional commercial waste and commercial recycling collection services that can be requested by the owners, property managers or bodies corporate of premises are as follows:

<b>Commercial waste</b>	140 litre wheelie bin, serviced once per week	\$697.00
	240 litre wheelie bin, serviced once per week	\$697.00
	660 litre bulk bin, serviced once per week	\$1,400.00
	1,000 bulk bin, serviced once per week	\$2,942.00
	1,100 bulk bin, serviced once per week	\$3,242.00
	1,500 bulk bin, serviced once per week	\$4,320.00
	2,000 bulk bin, serviced once per week	\$5,334.00
	3,000 bulk bin, serviced once per week	\$7,914.00
	4,500 bulk bin, serviced once per week	\$9,893.00

<b>Commercial recycling</b>	140 litre wheelie bin, serviced once fortnightly	\$220.00
	240 litre wheelie bin, serviced once fortnightly	\$250.00
	360 litre wheelie bin, serviced once fortnightly	\$300.00
	660 litre bulk bin, serviced once per week	\$1,200.00
	1,100 bulk bin, serviced once per week	\$1,614.00
	1,500 bulk bin, serviced once per week	\$2,075.00
	2,000 bulk bin, serviced once per week	\$2,800.00
	3,000 bulk bin, serviced once per week	\$4,150.00
	4,500 bulk bin, serviced once per week	\$5,188.00

### Conditions for commercial and industrial premises

For the bulk bin service, the conditions in *Item 3C. Bulk bin collection services—Conditions* apply.

These services may be available at a greater frequency than once per week or once per fortnight in which case the associated charge will be applied for each additional service per week or fortnight.

### 11. Council properties

The range of waste and recycling collection services available for Council properties.

Wheelie bins or bulk bins on properties administered by Council's Sports & Community Infrastructure branch e.g. sporting clubs, community centres, Girl Guides, Boy Scouts and Meals on Wheels.	All collection services will be subject to commercial charges and will be levied through Council's rating system.
Park wheelie bins, park litter bins, street wheelie bins, street litter bins, dog waste bins and water filling station litter bins.	All collection services will be subject to full cost recovery charges and will be levied through Council's rating system.
Special Events bins (wheelie or bulk bins provided for temporary events)	All collection services will be subject to full cost recovery charges, and Council's Waste & Resource Recovery branch will charge the relevant Council branch directly for the service.

### 12. Green waste wheelie bin collection service

Green waste wheelie bins	140 litre wheelie bin, serviced fortnightly	\$98.00
	240 litre wheelie bin, serviced fortnightly	\$103.00
	360 litre wheelie bin, serviced fortnightly	\$150.00

### Conditions for green waste wheelie bin collection service

1. Standard application is for one or two bins. Requests for more than two bins will be assessed by Council, by inspection if necessary.
2. 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 only be made by the ratepayer, who will be levied the green waste collection service waste management utility charge in their rates notice.
3. Owners of units in multi-unit complexes (both domestic and commercial) may apply for green waste bins, but the 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.

**Table 8 - Sporting, Recreational and Community Organisation Concessions**

Community Organisation Concession category	Concession percentage (%)		
	Utility charges	Sewerage charges	Waste management charges
Category A (1)	100% Water access charges and 60% water volumetric charges	100% sewerage access charges	50% waste management 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 concessions
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 Concessions**

Charge type	Charge description	Concession details
Refuse disposal charges		<p>Applies to all eligible community organisations.</p> <p>Concession provides for free tipping at Council landfills as provided for by Council's Waste Concessions Policy.</p> <p>Concession 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 Waste Concessions Policy.</p>
Trunk infrastructure charges	Water, wastewater, parks, transport, stormwater and community land for community facilities.	<p>Concession may apply to not-for-profit or charitable organisations that are:</p> <ol style="list-style-type: none"> <li>1. Organisations endorsed as charitable organisations by the Australian Taxation Office.</li> <li>2. Charitable organisations that use either a volunteer or paid workforce;</li> <li>3. Not-for-profit community-based organisations such as senior citizens clubs, men's shed, scouts and guides, and other welfare, cultural, Aboriginal and Torres Strait Islander, environmental, rescue, and youth organisations;</li> <li>4. Religious organisations; and</li> <li>5. Other organisations determined by council in extenuating circumstances.</li> </ol>

**Table 10 - Pensioner Concessions**

Provider	Concession description	Percentage or amount \$ per annum
State Government	Pensioner subsidy on current rates and charges, excluding Emergency Levy	20%, max \$200 <sup>2</sup>
State Government	Pensioner subsidy on water access and volumetric charges	Max, \$120 <sup>2</sup>
State Government	Pensioner subsidy on the Emergency Levy charge <sup>1</sup>	20% <sup>2</sup>
Council	Pensioner concession on the differential general rate - maximum rate pensioners.	Max \$481.20 <sup>3</sup>
Council	Pensioner concession on the differential general rate - non - maximum rate pensioners.	Max \$240.60 <sup>3</sup>

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. Unless advised otherwise by the State Government.
3. The tenure of ownership for a holder of a Department of Veterans’ Affairs Pension Gold Card will be treated as sole ownership, entitling them to the maximum pensioner concession available. However, if there are additional owners who are also eligible for a pension concession, the property will not receive more than the maximum concession of \$481.20.

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

Council rate code	Land designation	Concession description	Concession amount per annum
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 per annum
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](mailto:council@logan.qld.gov.au)

🌐 [logan.qld.gov.au](http://logan.qld.gov.au)

